COURSE SYLLABUS
Accounting 232 500
Summer II 2020

Instructor: Esther S Bunn
Department: Gerald W Schlief School of Accountancy
Office: 292K
Phone: 936.468.1629 accounting department (please use email-not on campus)
E-mail: estherbunn@sfasu.edu (please email me in Brightspace)

Online Office Hours: SU 4:00-5:15 PM
M 8:00-9:30 PM
W 10:00-11:15 AM
Other times by appointment only

Class Hours: None
Prerequisite: ACC 231

Course Materials:
Financial & Managerial Accounting, Wild, Shaw, & Chiappetta, 8th edition
McGraw-Hill Connect access for above listed textbook

Course Coverage:
Introduction to concepts, principles, and processes applicable to the collection and reporting of data useful for planning, controlling and decision-making.

Course Objectives:
Upon successful completion of this course, the student should be able to:

1. Understand the objectives of management accounting.
2. Recognize the ethical issues affecting management accounting.
3. Use current management accounting terminology.
4. Describe and apply the different methods of product cost systems to include job order costing, process costing, ABC and standard costing as it relates to manufacturers and service-based enterprises.
5. Describe and apply cost volume profit analysis.
6. Analyze accounting information, select relevant data, and prepare reports or models to support the management functions of planning, controlling, coordinating and evaluating.

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proved to have cheated or plagiarized material, a grade of F will be given for the assignment and, in certain cases, a grade of F may be awarded for the course. See also “Academic Integrity.”

Getting Started Quiz:
This quiz is located in Brightspace and due on the stated due date. After reading/watching all the information provided in Brightspace in the “Getting Started” folder under “Content,” take the “Getting Started” quiz. There is only 1 attempt allowed for this quiz and it is timed quiz.

Connect Orientation Assignment:
This assignment is located in a folder in Connect and is due on the stated due date. These videos provide important details on how to use Connect and complete assignments successfully.
Chapter SmartBook:
Chapter SmartBook activities are due in Connect on the stated due date. These activities help students practice the concepts and objectives taught in the chapter readings and aid in preparing the student for the chapter assignments and exams. You will continue to work through these activities until you have successfully completed each assignment. Please note the amount of time to complete these activities varies by chapter. If you have not read the chapter and become familiar with the content, these activities will take much more time than they are structured to take.

Chapter Concept Overview Videos:
Chapter Concept Overview Videos are due in Connect on the stated due date. These videos replace the “lecture” portion of class by teaching the concepts in each chapter. These activities can be completed unlimited times until the due date in order to earn a perfect score.

Chapter Need-to-Know Videos:
Chapter Need-to-Know Videos are due in Connect on the stated due date. These videos replace the “lecture” portion of class by working out various problems in order to help students apply the concepts taught in each chapter. These activities can be completed unlimited times until the due date in order to earn a perfect score.

Chapter Homework:
All homework assignments are due in Connect on the stated due date. No homework assignments will be accepted late, nor will they be accepted in writing. These assignments allow you to practice the concepts taught in each chapter and aid in preparing you for the exams. You will have 3 attempts to successfully complete these assignments and the highest grade will be recorded. Since it is not practical to assign every problem at the end of the chapter, “Need-to-Know” problems are found throughout each chapter that includes the solutions. There are also “Multiple Choice Quizzes” found at the end of each chapter that includes the solutions. I strongly encourage you to take advantage of these opportunities for additional practice to reinforce the concepts and prepare you for the exams.

Exams:
There are four “regular” TIMED exams available and due in Connect. These exams must be taken on the dates/times shown on the course timeline and no make-up exams will be allowed. The lowest of the four exam grades will be dropped. So, in the event you miss an exam, that will be your dropped grade. If more than one exam is missed, a grade of zero will be given. There will be no exceptions to this policy.

Comprehensive Final Exam:
The TIMED final exam will cover chapters 14-24. This exam is a big portion of your grade (please refer to “Course Requirements”) and MUST be taken on the date/time shown on the course timeline and no makeup exam will be allowed. There will be no exceptions to this policy.

Extra Credit/Bonus Points:
The lowest Smartbook, Concept Overview Videos, Need-to-Know Videos and homework grades will be dropped. Allowing three attempts to complete your homework gives the student every opportunity to make a perfect score if they so choose. SmartBook, Concept Overview Video and Need-to-Know Video assignments can be completed until a perfect score is accomplished. Opportunities for bonus points may be given randomly and will be announced in Brightspace (D2L). (If the student does not login to Brightspace (D2L) at least every other day, they may miss these bonus opportunities.) Therefore, there will not be one magic assignment at the end of the semester to regain all the points you did not take advantage of during the semester. So, please do NOT ask.

Grades:
Grades will be posted in Brightspace upon completion of the grading. The student must notify the instructor within one week of the grade being posted in Brightspace if they have a question about the grade in order for any grade adjustment to be considered. Waiting until the end of the semester is too late.
Overall Exam Average:
At the end of the semester, students MUST have an OVERALL exam average of at least a 60 percent in order to pass this course. This grade is calculated by adding ALL appropriate exam scores (i.e. don’t include any “dropped” scores) together and dividing by the total possible points for these same exams. For example, if 4 “regular” exams and 1 final exam are given and the lowest “regular” exam grade is dropped, you would ONLY include the highest 3 “regular” exam scores AND the final exam score in the calculation. If the overall exam average calculation is below a 60 percent at the end of the semester, the student automatically makes an “F” for the course regardless what other grades the student has received on other assignments. See also “Course Requirements.”

Brightspace:
Brightspace will be used as a source of communication. Since this is an online class, students need to check Brightspace AT LEAST every other day to receive important emails and messages. Should the student choose not to login this often, they may miss important changes/announcements regarding the course. Materials, announcements and various assignments will be posted to the Brightspace web page for this class. Grades will also be posted in Brightspace. In addition, PLEASE SEND ALL EMAILS TO THE INSTRUCTOR VIA Brightspace. It is the student’s responsibility to see that they have access to Brightspace for this class.

Extenuating Circumstances/Emergencies/Illnesses:
In addition to contacting the instructor, the student must immediately contact the Office of Student Community Standards at 936.468.2703 if at any time during the semester an unanticipated circumstance causes the student to fall behind in class. However, once an assignment(s) is CLOSED, it is too late to ask for any consideration. Therefore, you MUST notify the instructor BEFORE the assignment(s) is CLOSED. Otherwise, the situation will be given no consideration. Understand that each situation will be handled on an individual basis.

Technical Problems:
Although technical problems are no excuse for unfinished assignments, in the event the student should encounter technical difficulties, the student must notify the instructor IMMEDIATELY when the problem occurs in order for the situation to be given any consideration at all. IF THE STUDENT WAITS UNTIL THE ASSIGNMENT HAS CLOSED TO REPORT THE PROBLEM, THE ASSIGNMENT WILL NOT BE REOPENED. The student should report the issue by either calling my office or by email. In addition, if the student has a problem with Connect, he/she should call 1.800.331.5094 or contact them online at www.mhhe.com/support. Connect has night and weekend hours. When contacting Connect technical support, they will provide a case number which must be included with the correspondence to the instructor. Those that do not follow these instructions will be given NO consideration. Understand that each situation will be handled on an individual basis.

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://www.sfasu.edu/cob/ug-plo.asp.

General Student Policies
Academic Integrity (4.1):
Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty:
Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to (1) using or attempting to use unauthorized materials on any assignment or exam; (2) falsifying or inventing of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person
as if they were one's own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one's own work when it is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one's paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student_academic_dishonesty.pdf

Course Grades (5.5):
At the discretion of the instructor of record and with the approval of the academic unit head, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.

Students with Disabilities:
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Room 325 in the Human Services Building, 468-3004/468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Student Conduct (10.4):
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf.) Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/ inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.

Course Requirements:
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<thead>
<tr>
<th>Requirement</th>
<th>Grade</th>
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<tbody>
<tr>
<td>Exams (4)*</td>
<td>150 (highest 3 grades)</td>
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<tr>
<td>Comprehensive Final Exam*</td>
<td>150</td>
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<tr>
<td>Chapter SmartBook (11)</td>
<td>50 (highest 10 grades)</td>
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<tr>
<td>Chapter Concept Overview Videos (11)</td>
<td>50 (highest 10 grades)</td>
</tr>
<tr>
<td>Chapter Need-to-Know Videos (11)</td>
<td>50 (highest 10 grades)</td>
</tr>
<tr>
<td>Chapter Homework (11)</td>
<td>50 (highest 10 grades)</td>
</tr>
<tr>
<td>Getting Started Quiz</td>
<td>25</td>
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<tr>
<td>Connect Orientation Video Assignment</td>
<td>530</td>
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*Students must have a minimum OVERALL exam average of 60% for all other grades to count.

Grading Scale:
A = 477-530 points
B = 424-476 points
C = 371-423 points
D = 318-370 points
F = 317 points or less
A Personal Note from the Instructor:
My goal is to inspire you to learn and challenge you to reach your fullest potential. I not only want to teach you accounting but also help you grow as a person. Because of that, I set very high standards for my students. Although this is an online class and attendance is not required, there are many deadlines that you are expected to keep up with in order to be successful in this class. This not only helps you succeed in this class but carries over to success in your everyday life. After all, I don’t think you will keep a good job long if you don’t have the task completed on time and correctly, etc.

Student-faculty contact promotes motivation and involvement. I want you to know that I am available to you during my office hours, by phone and email (all shown on page 1). I cannot know you are having difficulty in the class unless you tell me. I take my role in the learning process seriously and hope you do too. I want my students to know that I am personally invested whether you succeed or fail because I care that you learn.

You may have a fresh start any moment you choose. This thing we call “failure” is not the falling down, but the staying down.

---Mary Pickard

A good education is like a savings account. The more you put into it, the richer you are.

--Author Unknown
### Course Timeline

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<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
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| July 7 – July 11 | **Introduction Activities**          | • Read ALL information and watch video in the Getting Started Folder in Brightspace  
*Complete Getting Started Quiz in Brightspace*  
*Complete Memorandum of Understanding in Brightspace*  
*Complete Orientation Video Assignment in Connect* |
| July 7 – July 13 | **Chapter 14**  
*Managerial Accounting Concepts & Principles* | • read and study chapter  
• view information included in the Content Folder in Brightspace for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| July 7 – July 13 | **Chapter 15**  
*Job Order Costing & Analysis* | • read and study chapter  
• view information included in the Content Folder in Brightspace for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| July 7 – July 13 | **Chapter 16**  
*Process Costing & Analysis* | • read and study chapter  
• view information included in the Content Folder in Brightspace for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| Wednesday, July 15 | **Exam 1**  
*Chapters 14 – 16* | • Exam open from 6 AM until 10 PM (must be completed by 10 PM)  
• To get the full 75 minutes you must begin the exam no later than 8:45 PM |

*(NOTE: For each chapter, complete the assignments to the right in the order shown to best understand the concepts being taught and receive the most benefit for your time spent. The Connect assignments should also be completed in the order they are listed in Connect.)*
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<tr>
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| July 14 – July 20 | Chapter 17 <br> *Activity-Based Costing & Analysis* | • read and study chapter  
• view information included in the Content Folder in *Brightspace* for this chapter  
• complete all activities/assignments included in the Folder in *Connect* for this chapter |
| July 14 – July 20 | Chapter 18 <br> *Cost Behavior & Cost-Volume-Profit Analysis* | • read and study chapter  
• view information included in the Content Folder in *Brightspace* for this chapter  
• complete all activities/assignments included in the Folder in *Connect* for this chapter |
| July 14 – July 20 | Chapter 19 <br> *Variable Costing & Analysis* | • read and study chapter  
• view information included in the Content Folder in *Brightspace* for this chapter  
• complete all activities/assignments included in the Folder in *Connect* for this chapter |
| Wednesday, July 22 | Exam 2 <br> *Chapters 17 – 19* | • Exam open from 6 AM until 10 PM (must be completed by 10 PM)  
• To get the full 75 minutes you must begin the exam no later than 8:45 PM |
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<th>Date</th>
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| July 21 – July 27 | Chapter 20                                 | • read and study chapter  
• view information included in the Content Folder in Brightspace for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
|                 | Master Budgets & Performance Planning      |                                                                                                                                           |
|                 | Chapter 21                                 | • read and study chapter  
• view information included in the Content Folder in Brightspace for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
|                 | Flexible Budgets & Standard Costs          |                                                                                                                                           |
|                 | Chapter 22                                 | • read and study chapter  
• view information included in the Content Folder in Brightspace for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
|                 | Performance Measurement & Responsibility Accounting |                                                                                                                                           |
| Wednesday, July 29 | Exam 3                                    | • Exam open from 6 AM until 10 PM (must be completed by 10 PM)  
• To get the full 75 minutes you must begin the exam no later than 8:45 PM                                               |
<p>|                 | Chapters 20 - 22                           |                                                                                                                                           |
| Thursday, July 30  | Last day to drop                           |                                                                                                                                           |</p>
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<th>Date</th>
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<th>Assignment</th>
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| July 28 – Aug 3    | Chapter 23                                      | • read and study chapter  
• view information included in the Content Folder in Brightspace for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
|                    | Relevant Costing for Managerial Decisions       |                                                                                                                                              |
| July 28 – Aug 3    | Chapter 24                                      | • read and study chapter  
• view information included in the Content Folder in Brightspace for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
|                    | Capital Budgeting & Investment Analysis         |                                                                                                                                              |
| Wednesday, Aug 5   | Exam 4                                         | • Exam open from 6 AM until 10 PM (must be completed by 10 PM)  
• To get the full 75 minutes you must begin the exam no later than 8:45 PM |
|                    | Chapters 23 – 24                                |                                                                                                                                              |
| Friday, Aug 7      | FINAL EXAM                                      | • Exam open from 6 AM until 10 PM (must be completed by 10 PM)  
• To get the full 2½ hours you must begin the exam no later than 7:30 PM |
|                    | Chapters 14 - 24                                |                                                                                                                                              |

Chapter assignments are due on Mondays at 11:59 PM.
Chapter exams are on Wednesdays on the dates/times shown above.
The final exam is on the date/time shown above.

NOTE: Dates and times are tentative and could change during the semester. It is the student’s responsibility to login to Brightspace in order to receive possible changes in a timely manner.

Last updated: 6.12.20