Instructor: Esther S Bunn, CPA, MPA
Department: Gerald W Schlief School of Accountancy
Office: 292M
Phone: 936.468.3105 accounting department (leave message)
E-mail: estherbunn@sfasu.edu (please email me in D2L)
Online Office Hours: M: 8 AM – 10 AM
W: 9 PM – 10 PM
TH: 4 PM – 5 PM
Prerequisite: ACCT 2301

Course Materials:

To purchase the textbook: Use the link that can be found in D2L to purchase a digital version of the textbook which includes Connect and Proctorio access. If you have taken ACCT 2301 recently, you do not need to purchase this, as this is the same book we have used in recent semesters. If there is a delay in you receiving access to the textbook, please use McGraw Hill Connect’s courtesy access, which is available for two weeks. If you become concerned you will not receive your code before the expiration of courtesy access, please contact me before your courtesy access expires.

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.

Course Contact Hours and Study Hours:
ACCT 2302 is a 3-credit hour fully online course with approximately 9 hours of out-of-class work per week. Please see assignments below and the course schedule for further detail.

Cheating and Plagiarism:
In the accounting profession, ethics is of upmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance of academic dishonesty, including but not limited to, plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. Any instances of such academic dishonesty will be documented and reported to the Dean and the student will receive an F in the course.

Chapter SmartBook Activities:
Chapter LearnSmart activities are due in Connect on the stated due date. These activities help you practice the concepts and objectives taught in the chapter and aid in preparing you for the chapter homework 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. There is a tutorial in Connect that gives step by step
instructions for successful completion of these activities. All Smartbook Assignments will be due at 11:59 PM on stated due date.

Chapter Homework:  
All homework assignments are due in Connect on the stated due date at 11:59 PM. 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 the 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 include the solutions. There are also “Multiple Choice Quizzes” found at the end of each chapter that include 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.

Excel Projects:  
Each student is required to complete two Excel projects during the semester to practice/reinforce various concepts taught during the semester. The opening date and due date for each project is included on your course timeline. These dates vary and are NOT due with “regular” assignments.

Exams/Comprehensive Final Exam:  
ALL exams must be taken through Connect using Proctorio as the proctoring service. This service is integrated into Connect. If you purchase Connect access through the Connect link provided in D2L, the proctoring service fee is included. Otherwise, you will need to pay the fee when you take the first exam. The proctoring service requires Google Chrome and students will be required to download an extension to the Google Chrome browser to use the service. In addition, the student must have a webcam and microphone to use with the service. A calculator AND whiteboard will be provided onscreen for each exam so therefore NO physical calculator or paper is allowed. No books, notes, websites, other people etc., can be used during the exams. You must show a photo ID when taking proctored exams/quizzes. A reliable computer and internet is required! If you have a scheduling conflict with an exam (including university sponsored functions), it is your responsibility to make the necessary arrangements to take the exam early. ALL exams must be taken on the dates shown on the course timeline and are due at 10:00 PM. No make-up exams will be allowed for any reason. There will be no exceptions to this policy. The lowest of the four “regular” exam scores will be dropped. If an exam is missed, a grade of zero will be given. There will be no exceptions to this policy. The final exam will cover chapters 14-24. The Comprehensive Final Exam is a REQUIRED EXAM. The final exam score cannot be dropped.

Grades:  
Grades will be posted in D2L upon completion of the grading. The student must notify the instructor within one week of the grade being posted in D2L 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.

Extra Credit/Bonus Points  
The lowest homework grade will be dropped. Allowing three attempts to complete each homework assignment allows you every opportunity to make a perfect score if you should so choose. LearnSmart (SmartBook) assignments can also be completed until a perfect score is received and the lowest grade is dropped. Opportunities for bonus points may be given randomly and will be announced in class or on D2L. (If you do not check your email in D2L frequently, you may miss out on any bonus opportunities). Therefore, there will not be one magic assignment at the end of the semester to regain points that you missed earlier in the semester. Under no circumstances will individual extra credit be assigned at any point in the semester. DO NOT ASK FOR INDIVIDUAL EXTRA CREDIT at any time during the semester. Instead, earn the points when they are offered the first time.

Overall Exam Average:  
At the end of the semester, students MUST have an OVERALL exam average of at least 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 the student takes 4 “regular” exams and 1 final exam and the lowest “regular” exam grade is dropped, you would ONLY include the highest 3 “regular” exam scores AND the final exam grade 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.
**Brightspace (D2L):**
Brightspace (D2L) will be used as a source of communication. Since this is an online class, students need to check Brightspace (D2L) 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 (D2L) web page for this class. Grades will also be posted in Brightspace (D2L). In addition, PLEASE SEND ALL EMAILS TO THE INSTRUCTOR VIA Brightspace (D2L). It is the student’s responsibility to see that they have access to Brightspace (D2L) for this class.

**Extenuating Circumstances/Emergencies/Illnesses:**
In addition to contacting the instructor, the student must immediately contact the Office of 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 Connect support and 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 to me by email. **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.

**Academic Integrity (4.1)**
The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.

Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.

**Withheld Grades Semester Grades Policy (5.5)**
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the coursework 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. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course to compute the grade point average. For additional information, go to https://www.sfasu.edu/policies/course-grades-5.5.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), Human Services Building, and Room 325, 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 promptly may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

**Student Wellness and Well-Being**
SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

**On-campus Resources:**
**The Dean of Students Office** (Rusk Building, 3rd floor lobby)
www.sfasu.edu/deanofstudents
936.468.7249
dos@sfasu.edu

**SFA Human Services Counseling Clinic** Human Services, Room 202
www.sfasu.edu/humanservices/139.asp
936.468.1041

**The Health and Wellness Hub “The Hub”**
Location: corner of E. College and Raguet St.

To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit. Services include:

- Health Services
- Counseling Services
- Student Outreach and Support
- Food Pantry
- Wellness Coaching
- Alcohol and Other Drug Education

www.sfasu.edu/thehub
936.468.4008
thehub@sfasu.edu

**Crisis Resources:**
- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- johCrisis Text Line: Text HELLO to 741-741
**Course Requirements:**

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
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<tbody>
<tr>
<td>Exams (4)*</td>
<td>300 (highest 3 grades)</td>
</tr>
<tr>
<td>Final Exam*</td>
<td>100</td>
</tr>
<tr>
<td>Chapter SmartBook (11)</td>
<td>50 (highest 10 grades)</td>
</tr>
<tr>
<td>Chapter Homework (11)</td>
<td>100 (highest 10 grades)</td>
</tr>
<tr>
<td>Excel Projects</td>
<td>30</td>
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<td>580</td>
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*Students must have a minimum **OVERALL** exam average of 60% for all other grades to count.

**Grading Scale:**

- A = 522-580 points
- B = 464-521 points
- C = 406-463 points
- D = 348-405 points
- F = 347 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

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
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</table>
| Jan 18 – Jan 24 | Chapter 14                                 | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
|                | *Managerial Accounting Concepts & Principles* |                                                                                                                                          |
| Jan 25 – Jan 31 | Chapter 15  
*Job Order Costing & Analysis* | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| Feb 1 – Feb 7  | Chapter 16  
*Process Costing & Analysis* | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| Friday, Feb 9  | Exam 1 – Chapters 14, 15 & 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 |
| Feb 8 – Feb 14 | Chapter 17  
*Activity-Based Costing & Analysis* | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| Feb 15 – Feb 21| Chapter 18  
*Cost Behavior & Cost-Volume-Profit Analysis* | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| Feb 22 – Feb 28| Chapter 19  
*Variable Costing & Analysis* | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| Friday, March 1| Exam 2 – Chapters 17, 18 & 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 |
<p>| Feb 29 – March 6| Excel Project #1                            | • Located in Connect                                                                                                                     |</p>
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<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
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<tbody>
<tr>
<td>March 7 – March 20</td>
<td>Chapter 20</td>
<td>• read and study chapter</td>
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<td></td>
<td><em>Master Budgets &amp; Planning</em></td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<tr>
<td>March 21 – March 27</td>
<td>Chapter 21</td>
<td>• read and study chapter</td>
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<td><em>Flexible Budgets &amp; Standard Costs</em></td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<tr>
<td>March 28 – April 10</td>
<td>Chapter 22</td>
<td>• read and study chapter</td>
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<td></td>
<td><em>Performance Measurement &amp; Responsibility Accounting</em></td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<tr>
<td>Friday, April 12</td>
<td>Exam 3 – Chapters 20, 21 &amp; 22</td>
<td>• Exam open from 6 AM until 10 PM (must be completed by 10 PM)</td>
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<td>• To get the full 75 minutes you must begin the exam no later than 8:45 PM</td>
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<tr>
<td>April 11 – April 17</td>
<td>Chapter 23</td>
<td>• read and study chapter</td>
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<td></td>
<td><em>Relevant Costing for Managerial Decisions</em></td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<tr>
<td>April 18 – April 24</td>
<td>Chapter 24</td>
<td>• read and study chapter</td>
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<tr>
<td></td>
<td><em>Capital Budgeting &amp; Investment Analysis</em></td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<tr>
<td>Friday, April 26</td>
<td>Exam 4 – Chapters 23 &amp; 24</td>
<td>• Exam open from 6 AM until 10 PM (must be completed by 10 PM)</td>
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<td>• To get the full 75 minutes you must begin the exam no later than 8:45 PM</td>
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<tr>
<td>April 25 – May 1</td>
<td>Excel Project #2</td>
<td>• Located in Connect</td>
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<tr>
<td>Monday, May 6</td>
<td>FINAL EXAM</td>
<td>• Exam open from 6 AM until 10 PM (must be completed by 10 PM)</td>
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<td></td>
<td><em>Chapters 14 through 24</em></td>
<td>• To get the full 120 minutes you must begin the exam no later than 8:00 PM</td>
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</table>

Chapter assignments are due each **Wednesday** at 11:59 PM.
Chapter exams are on **Fridays** on the dates/times shown above.
 Excel projects are due on **Wednesdays** at 11:59PM.
The final exam is on the date/times shown above.

**NOTE:** Dates and times are tentative and could change during the semester. It is the student’s responsibility to login to Brightspace (D2L) in order to receive possible changes in a timely manner.

Updated: 1.13.24