

Oklahoma State University Institute of Technology
Online Common Syllabus
Spring 2018

ACCT 2203 Managerial Accounting

The use of both historical and estimated data in providing information that management uses in conducting daily operations, in planning future operations and in developing overall business strategies.

Course Purpose:

The purpose of this course is to take the basic accounting terms and processes you learned in Financial Accounting and apply them to make management decisions. This course completes the foundation material you would use in future accounting courses you may take.

Type of Course: *Theory*

Credit Hours: 3

Total clock hours of theory per semester: 45

Total clock hours of lab per semester: 0

Total clock hours of clinical per semester: 0

Class Length: *Full Semester*

Class Format: *Fully Online*

Class Days and Times: None

Prerequisites: *ACCT 2103*

Instructor Name: *Jennifer Hicks*

Instructor Phone: *(918) 293-5355*

Office: *Noble Center 212 A*

Instructor Email: *jennifer.hicks@okstate.edu*

Contact: My preferred method of contact is *email*. Please allow 24-48 hours to return your correspondence during the normal work week.

Instructor's Office Hours:

Mondays & Wednesdays 8:30 am –12:30 pm

Tuesdays & Thursdays 8:30 am – 9:30 am and 12:30 pm – 1:00 pm

Other days and times by appointment.

School Name: Arts & Sciences

School Main Phone: 918-293-4768

REQUIRED TEXT, REFERENCES, AND MATERIALS

Texts: Financial & Managerial Accounting, 14th Edition, Warren, Reeve, Duhac
 ISBN: 9781337591027 (Textbook bundle includes Cengage access code)

Note: You will use this same textbook for ACCT 2103 & ACCT 2203 if both courses are completed at OSUIT.

Materials: Large 3-ring binder to keep loose leaf textbook in (I recommend getting 2 smaller notebooks—put chapters 1-12 in one for Financial and the remaining chapters in the other for Managerial), notebook paper, writing utensils for notes and highlighting, basic calculator, and **computer access with reliable Internet**

Uniform/Tools: *None*

Estimated Cost for Materials: \$ 230

(This amount is \$0 if you completed ACCT 2103 at OSUIT during the Fall 2017 semester.)

Estimated Cost for Uniform/Tools: \$ 0

Optional Resources: None

Upon completion of the course, students should:

Course Objectives	Assessment of Objectives
Prepare general journal entries for service, merchandising, and manufacturing corporations. (continued from Financial Accounting)	Comprehensive Problems*
Analyse inventory and use inventory and cost of goods sold or cost of merchandise sold in financial statements. (continued from Financial Accounting)	Continuing Problems* Comprehensive Problems*
Prepare a multi-step Income Statement for service, merchandising, and manufacturing corporations. (continued from Financial Accounting)	Continuing Problems* Comprehensive Problems*
Prepare a Statement of Retained Earnings for service merchandising, and manufacturing corporations. (continued from Financial Accounting)	Continuing Problems* Comprehensive Problems*
Prepare a Balance Sheet for service, merchandising, and manufacturing corporations. (continued from Financial Accounting)	Continuing Problems* Comprehensive Problems*
Prepare a Statement of Cash Flow for service, merchandising, and manufacturing corporations.	Assessment Tool for Cash Flows*
Demonstrate vertical analysis of comparative income statements.	Assessment Tool for Horizontal & Vertical Analysis*
Demonstrate horizontal analysis of comparative Budget Sheets and Statements of Cash Flow.	Comprehensive Problems*
Prepare an operating budget.	Comprehensive Problems*

Aspects of the course objective assessments may be used in the university's assessment of student learning. If applicable, an asterisk (*) above indicates this assignment is used in the university assessment program.

COURSE ACTIVITIES

In this course students will:

- Utilize the online classroom (OLC) for announcements, course information, discussion board, and grades.
- Utilize CengageNOW to complete homework assignments and Comprehensive Problems.
- Read sections from the text as specified in assignment schedule.
- Watch short video clips explaining concepts in Cengage.

EVALUATION - GRADES WILL BE BASED ON THE QUALITY AND COMPLETION OF THESE TASKS:

Homework Assignments	51.18%	.....or	563 points
Assessment Tools*	27.27%	.....or	300 points
Comprehensive Problem*	9.09%	.....or	100 points
Discussion Board Posts	12.46%	.....or	137 points
Total	100%	.....or	1,100 points

OSUIT Grading Scale
A = 90%-100%
B = 80%-89%
C = 70%-79%
D = 60%-69%
F = 59% & below

*The student’s grade for this assignment will be used in the university’s assessment of student learning. A 70% competency or higher receives a Pass rating. This Pass/Fail rating is independent of the student’s course grade.

I do not round grades up. If you want a “B” in this course, you need to earn 80% of the points. A 79.9999999% is still a “C.”

Daily and/or weekly quizzes, small weekly assignments and similar type projects: Normal return time to student by next class meeting or no later than one (1) week.

Extensive assignments, large lab projects, extensive quizzes, exams and similar type projects: Normal return time to students in one (1) to two (2) weeks.

Your grades will be posted in the online classroom (OLC) Please refer to the OLC for your up-to-date grade information.

RECOMMENDED STUDENT COMPETENCIES/SKILLS

- Through understanding of the concepts from Financial Accounting
- Manage time effectively
- Basic math skills
- Basic reading skills
- Have basic computer skills and know how to access the online classroom
- Ask for assistance when needed

AUTHORIZED TOOLS

Students can use textbook and notes to complete their homework assignments, quizzes, mini-simulations, and exams. However, each student is expected to complete his/her own work independently. Any instance of students collaborating on assignments will be considered academic dishonesty. All parties involved will receive a zero on the assignment, and I will submit their names to the Student Conduct office for Academic Dishonesty.

TESTING

This course does not have any exams.

OTHER LAB AND CLASSROOM POLICIES

The primary purpose of the computer labs on campus is to support the educational process. Priority use of computer labs will be given to students for the completion of assignments, exercises, and projects for academic courses. **Food and drinks are prohibited in the computer labs.** For detailed information regarding computer usage, e-mail, and network policies, please refer to the Student Handbook http://www.osuit.edu/campus_community/cis/computer_usage.php.

Computers are available in the campus library, LASSO Center (NCAT Rooms 308 and 309), Noble Center rooms 101, 102, 104, 106, 107, 204, 303, 304, & 305 for general student use when classes aren't being conducted. The OSUIT library also has a program called Tech 2 Go, which allows students to check out technology. Use these campus computers if you need more time than allotted in class or need to catch up on assignments due to missed class time. Other public areas you may be able to use if you have internet difficulties include local public libraries, restaurants, bookstores, college campuses, etc.

ONLINE COURSE INTERACTION

OSUIT requires all online courses to include interaction between students, peers and instructors. Our online courses use a variety of tools to build a community of learners and strengthen engagement between students and their peers, as well as between students and the instructor. Communication tools used in courses may include Discussion, News, and Email. Read the syllabus completely to determine which of these methods you, your classmates and your instructor will use for interaction.

General guidelines for student conduct while interacting within an online course include: (1) Use proper language in all communications; (2) Harassment of any type will not be tolerated; (3) No jokes, insults or threats of an offensive nature.

For more information, go to: <http://osuit.edu/center/netiquette>

LATE WORK

The assignment schedule included in this syllabus will help you plan ahead, so you can get your work done on time. It is the student's responsibility to complete and submit assignments, exams, projects, etc. before the due date and time. If you choose to work ahead of the schedule, that is great. However, you cannot work slower than the schedule and be successful in this class. **(Do not fall behind—stay on top of your assignments and due dates!)**

I recommend you not wait until the due date to try to rush through one or more assignments, projects, quizzes, or exams as the deadline is approaching. **The due date is not the day you should first attempt an assignment or a week's worth of assignments; it is the last possible time you will be allowed to submit your assignment(s).** It is up to each student to plan his or her time so all assignments will be submitted on time—this includes planning for technical difficulties such as problems with the computer, Internet Service Provider, or Cengage. If the student waits until near the deadline and does experience such difficulties, the work is **late and will be penalized as listed below.** To receive full credit, assignments must be completed and submitted in Cengage by the deadline on the assigned due date. Please do not ask for exceptions to this policy because they will not be granted.

I recommend you plan to work at least a few days ahead of the assignment schedule, as this will give you plenty of time to ask questions and get answers prior to the due date. Furthermore, this will give you some flexibility when “life” occurs (sick child, forgot about assignment, family crisis, called in at work, holidays, etc.). If you choose not to work ahead, when “life” happens, you will likely get a zero on the assignment because you missed the due date and time.

While assignments are due during the week, this does not mean that you must work on that particular assignment on a particular day. For example, if you work during the week and use the weekends to complete your school work, you simply work ahead of the schedule and submit your assignments early. If you submit all of your assignments for the upcoming week by Sunday night, you do not have to worry about them during the week. It is up to each student to schedule time to complete the assignments based on his/her life circumstances.

I have set-up the assignments to allow you to submit them late if something prevents you from submitting an assignment on time. However, these late submissions will be penalized:

1 minute – 23 hours, 59 minutes late-----	grade reduced initial 10% -----	(highest possible grade is 90%)
24 hours late (1 day) -----	grade reduced an additional 10% ----	(highest possible grade is 80%)
48 hours late (2 days) -----	grade reduced an additional 10% ----	(highest possible grade is 70%)
72 hours late (3 days) -----	grade reduced an additional 10% ----	(highest possible grade is 60%)
96 hours late (4 days) -----	grade reduced an additional 10% ----	(highest possible grade is 50%)
120 hours late (5 days) -----	grade reduced an additional 10% ----	(highest possible grade is 40%)
144 hours late (6 days) -----	grade reduced an additional 10% ----	(highest possible grade is 30%)
168 hours late (7 days) -----	grade reduced an additional 10% ----	(highest possible grade is 20%)
192 hours late (8 days) -----	grade reduced an additional 10% ----	(highest possible grade is 10%)
216 hours late (9 days) -----	grade reduced an additional 10% -----	(highest possible grade is 0%)

At the end of the semester, there are not enough days to submit assignments very late—please pay attention to the End Dates in Cengage, as that is the last possible date an assignment can be submitted. No late assignments will be accepted after April 18.

SYLLABUS ATTACHMENT

View the Syllabus Attachment, which contains other important information, by visiting http://osuit.edu/center/student_syllabus_information

The remainder of the syllabus lists all of the assignments for this course with the due date listed. You should keep this assignment schedule close for easy reference. Assignments are due at 7:00 pm CST on the assigned due date.

Tenative Course Schedule				
All assignments are due at 7:00 pm CST on the listed due date.				
Chapter assignments are in Cengage.				
The link to the Cengage assignments is in the Online Classroom on the Content tab.				
Discussion Boards assignments are available on the Discussions tab in the Online Classroom.				
		Name	Points Possible	Due Date
Week 1	Welcome to class	Introduction Assignment in online classroom Discussion Board	10	1/12/2017
Week 2	Intro to Cengage	Intro to Cengage & Managerial Accounting (Extra Credit)	50	1/8/2018
		Chapter 13 Homework #1	17	1/9/2018
		Chapter 13 Homework #2	8	1/10/2018
	Cash Flows	Chapter 13 Homework #3	9	1/11/2018
		Chapter 13 Homework #4	10	1/12/2018
Week 3	Cash Flows	Chapter 13 Homework #5	13	1/15/2018
	Financial Statement Analysis	Assessment Tool for Cash Flow	150	1/18/2018
		Chapter 14 Homework #1	20	1/19/2018

Week 4	Financial Statement Analysis	Chapter 14 Homework #2	10	1/22/2018
		Chapter 14 Homework #3	8	1/23/2018
		Chapter 14 Homework #4	10	1/24/2018
		Chapter 14 Homework #5	5	1/25/2018
Week 5	Financial Statement Analysis	Assessment Tool for Horizontal & Vertical Analysis	150	1/30/2018
		Chapter 15 Homework #1	11	1/31/2018
	Introduction to Managerial Accounting	Chapter 15 Homework #2	8	2/1/2018
		Chapter 15 Homework #3	7	2/2/2018
Week 6	Introduction to Managerial Accounting	Chapter 15 Homework #4	10	2/5/2018
		Chapter 15 Homework #5	13	2/6/2018
		Chapter 16 Homework #1	11	2/7/2018
	Job Order Costing	Chapter 16 Homework #2	8	2/8/2018
		Chapter 16 Homework #3	4	2/9/2018

Week 7	Job Order Costing	Chapter 16 Homework #4	7	2/12/2018
		Chapter 16 homework #5	17	2/13/2018
	Process Cost Systems	Chapter 17 Homework #1	16	2/14/2018
		Chapter 17 Homework #2	10	2/15/2018
		Chapter 17 Homework #3	10	2/16/2018
Week 8	Process Cost Systems	Chapter 17 Homework #4	5	2/19/2018
		Chapter 17 Homework #5	10	2/20/2018
	Activity-Based Costing	Chapter 18 Homework #1	12	2/21/2018
		Chapter 18 Homework #2	9	2/22/2018
		Chapter 18 Homework #3	5	2/23/2018
Week 9	Activity-Based Costing	Chapter 18 Homework #4	15	2/26/2018
		Chapter 18 Homework #5	4	2/27/2018
	Variable Costing for Management Analysis	Chapter 20 Homework #1	13	2/28/2018
		Chapter 20 Homework #2	9	3/1/2018
		Chapter 20 Homework #2	12	3/2/2018

Week 10	Variable Costing for Management Analysis	Chapter 20 Homework #4	10	3/5/2018
		Chapter 20 Homework #5	10	3/6/2018
		Chapter 21 Homework #1	12	3/7/2018
	Budgeting	Chapter 21 Homework #2	7	3/8/2018
		Chapter 21 Homework #3	5	3/9/2018

Week 11	Budgeting	Chapter 21 Homework #4	7	3/12/2018
		Chapter 21 Homework #5	4	3/13/2018
		Chapter 21 Homework #6	15	3/14/2018
		Chapter 21 Homework #7	10	3/15/2018
		Chapter 21 Homework #8	12	3/16/2018
		Discussion Board #1 in the Online Classroom	50	3/16/2018

Spring Break March 19 - 23

Week 12	Evaluating Variances from Standard Costs	Chapter 22 Homework #1	14	03/26/18
		Chapter 22 Homework #2	9	03/27/18
		Chapter 22 Homework #3	6	03/28/18
		Chapter 22 Homework #4	10	03/29/18
		Chapter 22 Homework #4	15	03/30/18

Week 13	Evaluating Variances from Standard Costs	Comprehensive Problem (at the end of Chapter 22)	100	04/03/18
	Evaluating Decentralized Operations	Chapter 23 Homework #1	12	04/05/18
		Chapter 23 Homework #2	10	04/06/18
Week 14	Evaluating Decentralized Operations	Chapter 23 Homework #3	6	04/09/18
		Chapter 23 Homework #4	15	04/10/18
		Discussion Board #2 in the Online Classroom	50	04/10/18
	Differential Analysis and Product Pricing	Chapter 24 Homework #1	13	04/11/18
		Chapter 24 Homework #2	9	04/12/18
		Chapter 24 Homework #3	12	04/13/18
Week 15	Differential Analysis and Product Pricing	Chapter 24 Homework #4	10	04/16/18
		Chapter 25 Homework #1	11	04/16/18
		Chapter 25 Homework #2	13	04/17/18
	Capital Investment Analysis	Chapter 25 Homework #3	20	04/18/18
		Discussion Board #3	37	04/18/18

Schedule is subject to change at instructor discretion.