

ACCOUNTING 5283 MBA MANAGERIAL ACCOUNTING  
SPEARS SCHOOL OF BUSINESS - OKLAHOMA STATE UNIVERSITY  
SPRING 2016

**INSTRUCTOR CONTACT INFORMATION**

Robert M. Cornell, PhD, CMA  
 Email: [robert.cornell@okstate.edu](mailto:robert.cornell@okstate.edu) (preferred)  
 Office hours by appointment (please contact me directly to make an appointment)

Office Phone: (405) 744-6377  
 Online Classroom: <http://oc.okstate.edu>

**ADMINISTRATIVE CONTACT AND TECHNICAL (VIDEO) HELP RESOURCES**

If you have administrative questions or any trouble with viewing videos posted on Online Classroom please contact support at:

Email: [spearsdistance@okstate.edu](mailto:spearsdistance@okstate.edu)  
 Phone: (405) 744-4048  
 Twitter: @SPEARSDISTANCE

Here is a link to some help for viewing video lectures: [http://ra.okstate.edu/stw\\_ssb/cepd/VideoHelp](http://ra.okstate.edu/stw_ssb/cepd/VideoHelp)

For questions related to cases and course content (or anything else that could be helpful to your classmates) use the discussion feature on Online Classroom. Use my email for personal items relating exclusively to you if necessary. I will monitor the discussion area on Online Classroom daily and will promptly respond to posted questions.

**OVERVIEW OF THE COURSE**

This course introduces management accounting concepts and objectives including planning, control, and analysis of sales, costs (expenses), and profits.

**COURSE PREREQUISITES**

Admission to a Spears School of Business graduate program or consent of Spears School MBA director.

**COURSE OBJECTIVES**

Objective	MBA Program Learning Goal
1. To give students an understanding and appreciation of the role of the management accountant in the organization.	• Business Knowledge & Competency
2. To help students understand and apply concepts and tools of management accounting to business problems.	• Business Knowledge & Competency
3. To help students improve critical thinking skills by providing practice in addressing complex business problems.	• Business Knowledge & Competency • Critical Thinking
4. To help students improve communication skills.	• Written Communication
5. To enhance students' ability to use business decision analysis technology	• Technological Competence

**GRADING POLICY**

	Points	Letter grades
Mid-term exam (35 questions @ 4 points each)	140 points	450 - 500 pts = A
Final exam (40 questions @ 4 points each)	160 points	400 - 449 pts = B
Case Studies (10 @ 5 points each)	50 points	350 - 399 pts = C
Restaurant Case Study with group multiplier	70 points	300 - 349 pts = D
Internal Controls Case Study	70 points	Less than 300 pts = F
Discussion Board Questions / Responses	<u>10 points</u>	
Total Points	500 points	

**REQUIRED TEXT**

Garrison, Noreen, and Brewer (2011)\* *Managerial Accounting* (14<sup>th</sup> ed.). McGraw-Hill Irwin  
 ISBN10# 0078111005 (Purchase the textbook only - we do NOT need the workbook)  
 Amazon link to text here: <http://tinyurl.com/6kqrfhn>  
 Coursesmart link to ebook here: <http://tinyurl.com/5thbgf9>

## REQUIRED TEXT (CONTINUED)

\*Some versions of the text show a 2013 copyright date. Please be sure your text is the 14<sup>th</sup> edition. Also, the international edition is substantially different and will not work for our course.

## DESCRIPTION OF COURSE REQUIREMENTS

This course requires you to take two exams, complete ten case study assignments from the textbook, write a group case study memo about opening a restaurant, write a case study memo about an internal controls deficiency, participate on the discussion forums via questions and / or answers to classmates' questions, and (please) submit an inspirational photo (see below).

Suggested exercises and problems from the text prepare you for exams and completing case studies. I do not collect suggested exercises and problems although I do work several of each as part of class and the available videos. Solutions to many of the exercises and problems are posted on Online Classroom in pdf format (reader available here: <http://get.adobe.com/reader/>). I have also provided many additional examples of exercises, problems, and cases from previous semesters. These course materials, solutions, and in some cases my discussions of each are included on the Content tab of Online Classroom. Please refer to these materials if you need additional help or desire additional examples of relevant coursework.

The mid-term and final exams are each designed to be completed in less than two hours. All exams must be completed at approved testing centers or through proctors using Online Classroom following Spears School guidelines.

ProctorU is available to use in this class as a proctor in place of going to a testing center. ProctorU is a live online proctoring service that allows exam takers to complete their exams at home or work while still ensuring the integrity of the exam. Using almost any webcam and computer, you can take exams at home, at work, or anywhere you have internet access. To watch a How It Works video follow this link: <http://www.proctoru.com/howitworks.php>. To check your computer and internet connection meets all of the technical requirements follow this link: <http://www.proctoru.com/tech.php>. To select ProctorU as your Proctor this semester please complete a Student Information Form: <https://spears.okstate.edu/distance/forms/studentform/>. This lets the Distance Learning Office know who your proctor is. If you have any questions please contact the Distance Learning Office at (405) 744-4048 or [spearsdistance@okstate.edu](mailto:spearsdistance@okstate.edu).

Instructions to complete the exams are as follows: You will log on to Online Classroom and open the tab for ACCT 5283; click to the Quizzes tab; click on the exam; you will then be prompted for a password. Your proctor or testing center administrator will enter the password for you. You may then start the exam. The exam is graded automatically and your grade will be posted to the Online Classroom Gradebook upon completion of the exam. Bring a pencil and either a basic calculator or financial calculator with you to the exam (a financial calculator is not necessary to complete the exams but you are welcome to use a financial calculator or spreadsheet software such as Microsoft Excel if you prefer). The testing center or proctor will provide scratch paper. I will provide an opportunity for you to review your midterm exam at your testing center or via your proctor before taking the final. Contact me via email after you complete the midterm exam if you'd like to review it at and I will provide instructions.

Please set aside sufficient time to complete the exams during the time scheduled. Exam questions will be similar to those from exercises, problems, and case studies. Sample practice exams are available on Online Classroom under the Quizzes tab. The exam format is multiple-choice. There are multiple-part questions that require correct answers to prior questions to obtain answers to subsequent questions relating to the same material. Partial credit is not given on exam questions, even those with multiple parts. The mid-term exam covers material from the Chapters 1 – 5 in the text. The final exam is comprehensive and covers material from the entire semester.

## MAKE-UP POLICY

Students are expected to take each exam during the designated time period. If for any reason a student cannot complete an exam during the scheduled week s/he must notify the instructor prior to the examination.

## CASE STUDY SUBMISSION GUIDELINES

There are twelve (12) case listed on the course schedule located at the end of this syllabus. You must complete any ten (10) of these cases for credit. You may select the ten cases you wish to complete based on your schedule and preferences. If you submit more than ten cases I will compute your final grade using your ten highest case scores. There are also two additional cases, one Restaurant Case and one Internal Controls Case Study posted on both the Course Home and Content tabs of Online Classroom. **The Restaurant Case is a group case – only one submission per group is necessary. It would be helpful if the names of all group members are on the case. This case is graded with a group multiplier that is explained in the text of the case. Each student should also submit his / her own group participation report in his / her own dropbox by the due date.**

Cases must be submitted prior to or on the due date through midnight Oklahoma time as stated on the attached schedule. **Case submissions MUST be typed in legible format. I will not accept cases that are handwritten...no exceptions.** Submit cases via the Dropbox feature on Online Classroom. I have the Microsoft Office suite (Word, Excel, etc.) and Adobe pdf Reader on my office computer. If you choose to use different software to complete your case please obtain a free print to pdf program from the Internet (link here: <http://sourceforge.net/projects/pdfcreator/>), print your file to pdf, and submit the pdf file. I often receive submissions in

software that my machine does not read. If you absolutely must submit your case in software I do not have, please inform me in advance and I will see if Spears School IT can provide me a copy.

I sometimes print your cases and then grade them by hand so you can have something returned if you desire to see why you missed certain items. If you receive less than full points on the case I will either comment on the Dropbox or will return your submission to you via postal mail with my handwritten comments after grades are posted. ***Please make sure that your name is in the file name and is on the top of at least the first page of your submission (at the top of each page would be even better).*** Also, I need your cases to print on sequential pages in a legible format. If you choose to use Microsoft Excel to complete your case, do NOT use multiple tabs or put text in the comments box. None of these multiple—tab formats print sequentially and it makes grading much more difficult. Also, be sure to set the print margins in Excel such that your case prints in a readable format on sequential pages. I often receive cases in Excel that print many blank pages because of the column widths of the work submitted.

If you are unsure if your case has your name on the front page, if it prints in sequential pages (without several blank pages in-between each page of text), and if you need to reformat your Excel file, please hit the print button or the print preview button on the software you use. If that view is something you would turn in for a regular class, send your file along. If the print view is something that does not follow my request, please fix the formatting prior to sending it along.

You may submit cases to the Dropbox at any time prior to the due date. Feel free to post questions about any case at any time on the discussion forum. I am happy to respond to any questions about any case (or any other course content) at any time during the term. I will accept cases submitted up to five (5) business days after the stated due date on the attached schedule. I will subtract one (1) points from the case for each business day the case is delayed for a maximum total of a five (5) point deduction.

### **DISCUSSION FORUMS POSTS / EXTRA CREDIT**

To help make sure that you get timely feedback to your questions, and to allow you to help each other on class assignments, we utilize the discussion forums on Online Classroom extensively. **As part of your course grade, I will assign one point for each discussion forum question or answer to a classmate's question that you post up to a maximum of ten points. I will also provide up to ten extra credit points, one point for each forum question or response beyond the required ten. In other words, I expect you to post a question or answer at least ten times on the discussion forums and I will reward you with extra credit for an additional ten posts. One note, you must not post or attach complete or partial homework files (e.g., excel, word, pdf files) on the discussion forums. As an additional opportunity for extra credit, I request that you provide an "inspirational" picture of you with class materials (e.g., your textbook, iPad, computer, etc.) that would inspire others to pursue a graduate degree.** I will not provide credit for inspirational pictures of others, landscapes, quotes, etc. I am frequently asked to present to other faculty and students about my experiences teaching both on-campus and online courses. It is helpful to have some pictures for the presentations. I promise to not use your name or other identifying information in the presentation. Your photo would simply be grouped with others from previous semesters. For your trouble with the photo I'm happy to award ten points of extra credit. Taken together with the discussion forum bonus credit, this is twenty points of available bonus credit.

### **UNIVERSITY POLICIES**

#### **DROP POLICY**

To view the most recent OSU academic calendar visit: <http://registrar.okstate.edu/> and click on the academic calendar link.

#### **SYLLABUS ATTACHMENT**

Oklahoma State University Syllabus Attachment is available at this link:

<http://academicaffairs.okstate.edu/sites/default/files/documents/Spring%202016%20Syllabus%20Attachment.pdf>

#### **ACADEMIC INTEGRITY**

Oklahoma State University takes academic integrity seriously. For more information on official OSU academic integrity policies please visit: <http://academicintegrity.okstate.edu/>. In this class, the work you submit **MUST BE YOUR OWN!** I realize that some of you live and / or work together and choose to work on cases together. Working together is fine but you **MUST** submit your own file representing your own work. That means when you open a file to begin a case study, the file **MUST BE** blank and all subsequent work must be your own. Too often I receive files that are copied directly from another with only different names and / or slightly different discussions for the verbal responses. This practice is not acceptable in this or any other class. As you work together please make an effort to complete your own work and submit an original file that represents that effort. I also realize that some of you choose to purchase access to online sources (Chegg, etc.) that provide publisher materials. You should not use these as the basis for completing your assignment. Again, your work must be your own or you should provide appropriate attribution to the author of the work. To do otherwise is plagiarism.

#### **ACCESSIBILITY**

Any student in this course who has a disability that may prevent him or her from fully demonstrating his or her abilities should contact the instructor as soon as possible, so we can discuss accommodations necessary to ensure full participation and facilitate your educational opportunity. For more information about OSU Student Disability Services, please visit:

<http://www.okstate.edu/ucs/stdis/>

**SPRING 2016 (JANUARY 11, 2016 – MAY 7, 2016) COURSE SCHEDULE\***

<b>Week (2016)</b>	<b>Chapter</b>	<b>Suggested Exercises and Problems</b>	<b>Case (Due Date)</b>
1 (1/11 – 1/15)	Chapter 1 Chapter 1 (App. A)	NONE	
2 (1/19 – 1/22)	Chapter 2 Chapter 2 (App. A)	E2-2, E2-4, <b>E2-10, E2-11, E2-13</b> , E2-16, <b>E2-19</b> <b>E2App-1, E2App-3</b>	<b>Case 2-26</b> <b>(2/2/2016)</b>
3 (1/25 – 1/29)	Chapter 3 Chapter 3 (App. B)	<b>E3-1, E3-2, E3-3, E3-6, E3-7</b> , E3-8, E3-12, E3-13, E3-16, E3-20, P3-21, P3-22, P3-24, <b>P3-27</b>	<b>Case 3-30</b> <b>(2/9/2016)</b>
4 (2/1 – 2/5)	Chapter 4	<b>E4-2, E4-3, E4-4, E4-5</b> , E4-6, <b>E4-7</b> , E4-11, <b>P4-13, P4-14</b> , P4-17	<b>Case 4-20</b> <b>(2/16/2016)</b>
5 (2/8 – 2/12)	Chapter 5	<b>E5-1, E5-2, E5-3, E5-4</b> , E5-5, <b>E5-6, E5-7, E5-14</b> , P5-19, <b>P5-21</b> , P5-22, P5-26	<b>Case 5-33</b> <b>(2/23/2016)</b>
6 (2/15 – 2/19)	Chapter 6	<b>E6-1, E6-2</b> , E6-4, E6-7, <b>E6-14</b> , E6-15, P6-16, P6-19, <b>P6-26</b>	<b>Case 6-27</b> <b>(3/1/2016)</b>
7 (2/22 – 2/26)		<b>Mid-Term Exam (Ch 1 – Ch 5)</b> <b>* Exam opens 2/15/2016 at 12:01am and must be completed by</b> <b>11:59pm on Tuesday, 3/1/2016 *</b>	
8 (2/29 – 3/4)	Chapter 7	E7-2, E7-3, E7-9, <b>E7-11, P7-17</b> , P7-20	
9 (3/7 – 3/11)	Chapter 8	<b>E8-1, E8-2, E8-3, E8-5, E8-6, E8-7, E8-8, E8-9</b> , E8-14, P8-17, P8-20, P8-22, <b>P8-26</b>	<b>Case 8-29</b> <b>(3/22/2016)</b>
10 (3/14 – 3/18)		** SPRING BREAK **	
11 (3/21 – 3/25)	Chapter 9	E9-1, <b>E9-2</b> , E9-3, <b>E9-4</b> , E9-7, E9-15, <b>P9-20</b> , P9-22, P9-23	<b>Case 9-27</b> <b>(4/5/2016)</b>
12 (3/28 – 4/1)	Chapter 10	<b>E10-1, E10-2, E10-3</b> , E10-4, <b>E10-6, E10-7</b> , E10-8, P10-9, P10-11, <b>P10-14</b> <b>Restaurant Case Due (3/22/2016 @ 11:59pm)</b>	<b>Case 10-17</b> <b>(4/12/2016)</b>
13 (4/4 – 4/8)	Chapter 11 Chapter 11 (App. A) Chapter 11 (App. B)	<b>E11-1, E11-2</b> , E11-4, <b>E11-5</b> , E11-7, E11-9, <b>P11-14</b> , P11-17, <b>P11-18</b> , P11-20	
14 (4/11 – 4/15)	Chapter 12	<b>E12-2, E12-3, E12-4, E12-5, E12-7</b> , E12-11, E12-14	<b>Case 12-30</b> <b>(4/22/2016)</b>
15 (4/18 – 4/22)	Chapter 12	P12-18, <b>P12-19, P12-20</b> , P12-21, <b>P12-22</b> , P12-24, <b>P12-27</b> , P12-28	<b>Case 12-33</b> <b>(4/22/2016)</b>
16 (4/25 – 4/29)	Chapter 13 (App. A, B, C)	<b>E13-1, E13-2</b> , E13-3, <b>E13-5, E13-6, E13-11</b> , E13-12 P13-16, P13-18, P13-19, P13-20, P13-24, <b>P13-25, P13-27</b> , P13-28, P13-32  <b>Internal Controls Case Due (4/26/2016 @ 11:59pm)</b>	<b>Case 13-33</b> <b>(4/29/2016)</b>  <b>Case 13-35</b> <b>(4/29/2016)</b>
17 (5/2 – 5/6)		<b>Final Exam (Comprehensive)</b> <b>* Exam opens 4/25/2016 at 12:01am and must be completed by</b> <b>11:59pm on Monday, 5/9/2016 *</b>	

\* Exercises and Problems listed in **BOLD** have accompanying videos posted on the Content tab of Online Classroom.