

**ACCT5283-MBA Managerial Accounting**  
**Spring, 2018, January 16-May 11, 2018**  
**Spears School of Business**  
**Oklahoma State University**

**Instructor:**

Dr. Maryanne Mowen, School of Accounting

**Contact Information:**

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Course Site: Brightspace at <http://my.okstate.edu>

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**Overview of the Course**

This course introduces management accounting concepts and objectives including planning, control, and analysis of sales, costs/expenses, and profits. The use of financial and non-financial data will be presented in the context of decision making models.

**Course Prerequisites**

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

**Computer Requirements**

- A broadband internet connection
- Windows 7 or Mac OS Mavericks or newer operating system are preferred
- Google Chrome or Mozilla Firefox web browser
- Note: lecture videos are not compatible with Internet Explorer or Edge
- [VLC Viewer](#) video player (click on link to download)

**Course Objectives**

<b>Objective</b>	<b>MBA Program Learning Goal</b>
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

## **Text and Computerized Homework Materials**

### Required Text and Homework Access Code

Mowen, Hansen and Heitger, *Managerial Accounting: The Cornerstone of Business Decision Making*, 7e, with the CNOW course pack. You must get the access code for Cengage NOW v2 (our computerized homework software).

**IMPORTANT.** First, register for our course using the instructions on page 10 of this syllabus. Once you have done that, you will be able to start using the resources and submitting homework. There is a brief grace period of a week or two before you must submit the access code to continue.

Then, get the access code by:

1. Using our class CNOW site to purchase the textbook and the access code on CNOW. This includes the e-book and all resources. (While you can print out the e-book, it is not in a paper format now.) This is the least expensive option.

OR

2. Go to the OSU bookstore and get a package (text and CNOW password) for ACCT5283.

***QUESTIONS? Please email me – I'll be happy to help you with this.***

## **Grading Policy**

The grades in this class break down as follows:

Homework on CNOW (10 at 15 pts. each)	150 points
Online quizzes (7 at 10 pts. each)	70 points
Discussion boards	30 points
Cases (2 at 25 pts. each)	50 points
Exams (2 exams at 350 pts. each)	<u>700 points</u>
Total Points	<u>1,000 points</u>

Letter grades will be assigned according to the following point-based scale.

900 – 1,000	= A
800 – 899	= B
650 - 799	= C
500 - 649	= D
0 - 499	= F

Either my Graduate Teaching Assistant or I will respond to student inquiries within 24 hours during Monday-Friday business hours. Students will expect grades for assignments to be posted to the Gradebook in Brightspace within one week of turning in the assignment.

## **Description of Course Requirements**

### Video Modules

There are videotaped module sets for this class and they can be found under the “Content” tab of our Brightspace course. A list of chapters in the textbook and their associated modules are given on this syllabus. In these modules there are: a lecture video and two or more exercise videos. Your assignment is to watch all of the videos. (I broke them into separate videos so they would be shorter, easier for you to watch, and easier for you to locate material you need to review multiple times.) The lecture videos explain the material we are covering and work sample problems to apply the concepts. On the exercise videos I work through exercises that are similar to your homework and test questions. The purpose is to show you how to set up the problems and solve for answers. (A word file with all extra exercises and solutions can be found on your Brightspace class site under the “Content” tab.) Please watch every assigned module carefully, making sure you understand the material, the examples, and extra exercises. The modules vary in length. To keep each at a manageable amount of time, there may be more than one module per chapter. This should also make it easier for you to locate and review a module that might be more difficult for you.

Module 20, Time Value of Money, is an optional module that accompanies Module 19 – Capital Investment Decision Making. If you are familiar with time value of money concepts, and can calculate present and future values using the present value tables given in the text, you can skip this module.

### CengageNOW Homework Assignments

These are homework exercises assigned on the “Assignment Schedule” page of this syllabus. The exercises noted for CengageNOW (abbreviated CNOW) must be completed and turned in online by the due date for the assignment. Instructions for registering for CNOW are given on page 10 of this syllabus.

- Be sure to register for CNOW by the first week of class. Even if you haven’t bought an access code (through the bookstore or online), CNOW will give you full access to our class to read the electronic textbook and do homework assignments for a couple of weeks. (How long is the “free trial period”? I really don’t know, but you do have some time.)
- The **Regis. Bonus Quiz**, on CNOW is due **Jan. 20**, for **10 extra credit points**. Once the due date has passed, this assignment is no longer available.
- There are 13 CNOW assignments, each is worth 15 points.
- *The three lowest CNOW assignments will be dropped when figuring your final course grade. Only the top ten CNOW assignments count.*
- You can complete any of the first twelve assignments late (until the due date for the very last assignment) for a 50% grading penalty. In other words, if you take the assignment late and make 15 points; you will receive 7.5 points after the late penalty. **Important note:** If you submit an assignment on time and get at least 7.5 points, **do not try to redo it late**. At that point, you will only be able to get a maximum of 7.5 points.
- *Do you feel lucky?* Then you can submit your assignments by the last minute of the final due date time. Otherwise, it’s a good idea to get your CNOW assignments finished and submitted ahead of time – you never know when a computer will crash, a server will go down, you’ll get sick or busy with other things, etc.
- CNOW assignments are due on Saturdays by 5 pm. However, CNOW has been programmed to allow you to submit them up to 11 pm or so. Think of these as “grace minutes” – the assignments still get full credit as long as they are submitted by the final CNOW deadline. (Hint: Check CNOW to see what it thinks your deadline is. There may be different ones depending on the time zone you are in.) The last week's CNOW assignment is due on Saturday, Dec. 9. This is the final due date for all late CNOW assignments, as well.

Once you’ve registered with CNOW, you can log in each time at: <http://login.cengage.com>

### Quizzes

There are nine 10-point quizzes scheduled throughout the semester.

- You have as long as 60 minutes to take each quiz.
- You have 5 attempts to take each quiz. (That is, if you don’t score well the first time, you can take the quiz up to 4 more times. Your highest score will be recorded.)
- The top seven quiz grades will count toward your final grade.
- These quizzes can be taken using any computer of your choice.
- The Respondus Lockdown Browser must be used. (One objective of the quizzes is to give you practice using a lock-down browser on Brightspace.)
- You may use books, notes, etc. to take the quizzes. (This is unlike the exams which must be taken at approved testing centers and for which you cannot use any books or notes.)
- All quiz assignments are due on Saturdays by 5 pm. However, I've programmed Brightspace to allow you to submit them up to 11 pm or so. Think of these as “grace minutes” – the quizzes still get full credit as long as they are submitted by the final deadline.
- *Once the quiz due date has passed, it cannot be accessed again.* So if you want to study from the quizzes, be sure to save them or print them out.

There is an extra credit Written Communication Quiz on Brightspace. You have an unlimited number of attempts to take it by **Saturday, May 5**. This quiz is designed to highlight common written communication problems encountered by our students. Please take the quiz as often as you need to. Be sure to check for feedback after you complete each attempt.

### Discussion Boards

The class will be divided into teams for the purpose of discussing topics that will be posted throughout the semester. You can earn up to 30 points for making substantive comments on the cases/issues under discussion. More detail is given in the assignment sheet on Discussion Boards posted under Content on our Brightspace page.

### Cases

There will be two cases assigned this semester. Each case is worth 25 points. You can find additional information on these on the cases assignment sheets posted under Content on our Brightspace page.

### Exams

There are *two proctored exams* during this semester. The exams are scheduled on the “Assignment Schedule” page of the syllabus. *You may choose to take the exams on any day of the scheduled testing window.* You may not take the exam after its last scheduled date. Notice that both Exam 1 and Exam 2 are scheduled for either a Monday, Tuesday, or Wednesday. You can choose to take the exam on any of those days.

Tests in this course should be taken under one of three conditions:

1. A certified testing center in the United States (testing centers outside the U.S. are not allowed other than military testing centers);
2. Proctored by ProctorU; or
3. A military testing center (military students only).

**Listed below are the steps to select a proctor for your online learning exam(s). This must be done at the beginning of each semester for each course.**

- 1) one week prior to course start date, go to the Spears School of Business Online Learning website to choose a testing center at: <https://spearsonline.okstate.edu>
- 2) Click "Select Testing Center" at the top right of the page. Follow the instructions to identify your testing center.
- 3) **If you choose ProctorU then go to Proctoru.com, register, and schedule a test time.**
- 4) Up to one week before each exam start date, *make your appointment directly with your testing center* to take each exam while being monitored by a proctor for test security reasons. The exam and/or exam instructions will be sent to your testing center 3 days prior to the exam start date.

You will do the same process if you want to switch your testing center as well.

**Note: If you change your testing center less than 3 days prior to the exam start date, you will need to email Spears Online Learning office at [spearsonline@okstate.edu](mailto:spearsonline@okstate.edu) to ensure that your exam will be sent out.**

Contact the Spears School Online Learning office at [spearsonline@okstate.edu](mailto:spearsonline@okstate.edu), or call (405) 744-4048 if you have any questions regarding the testing center sign up process. You may also visit <http://spears.okstate.edu/online/guide>.

## **Be sure to make your appointments to take your exams ahead of time. Slots fill up quickly.**

The exam content will be largely based on video lectures, homework exercises, and quizzes. Multiple Choice Exercises at the end of each textbook chapter (answers in word file on our BRIGHTSPACE home page under the Content tab), and CNOW Brief Exercises are excellent practice for the exams. The exams are objective – consisting of all multiple choice questions. ***The exams are taken online using the lock-down browser in Brightspace.*** (To give you practice with the lockdown browser and online exam format, all the quizzes will also use this format – BUT the quizzes can be taken on a computer of your choosing. You do NOT need to use a testing center for the quizzes.)

**NOTE:** For ACCT5283, only ***nonprogrammable*** calculators may be used on exams. Using a programmable calculator (a calculator with the ability to input and store text) on an exam is considered blatant cheating and is considered sufficient cause for assigning “F!” to that student for the overall course grade. *A programmable (forbidden) calculator is defined as one that has the 26 letters of the alphabet on it. If your calculator has those – it cannot be used for any of the exams. Smart phones cannot be used for any reason.* If your calculator has some letters, but not all, it is fine. If you show up at the testing center without an approved calculator, no problem. You can easily do the math by hand (i.e. without a calculator).

### **Make-up Policy**

Students are expected to take each exam on the dates given and submit each assignment in a timely manner. If for any reason a student cannot do that, the comprehensive final exam will serve as the makeup for missing Exam 1.

### **University Policy**

Information about university drop policy and dates is at this website: <http://registrar.okstate.edu/>

To drop this course, contact the Registrar’s office, (405) 744-6876, or drop through Banner Self Service, <http://my.okstate.edu>

Spring 2018 Syllabus Attachment:

<https://academicaffairs.okstate.edu/sites/default/files/Spring%202018%20Syllabus%20Attachment.pdf>

### **Internet Netiquette Guidelines**

A melding of the words "network" and "etiquette," **netiquette** refers to the manner in which communication is conveyed in an electronic environment. Here are some guidelines for communication within this course:

- REFRAIN FROM USING ALL CAPS. It is considered SHOUTING when communicating online.
- Do not post or forward offensive or racially insensitive jokes or comments.
- Be careful with humor and sarcasm. People cannot hear you or see your face in email communications, it is easy for humor/sarcasm to be misinterpreted.
- Don’t respond to personal attacks: Contact the instructor for action and referral.
- Always add in the subject line a concise statement describing the email or discussion post.
- Respect others' opinions. If you disagree with what another has said, post your thoughts in an objective, respectful manner. Do not make remarks that can be taken personally.
- Reflect upon the text you have entered before posting.
- Keep the discussion within the scope of the course material.

- Communication should be grammatically correct. Adhere to correct sentence structure, grammar, and spelling conventions. Proofread for errors before posting a message.
- Before you respond to a threaded message, read all the messages related to that message that have been previously posted.
- Send out an email to a group using the blind carbon copy field – BCC does not allow your recipients to view who was sent the email.

**ACCT5283: Management Accounting**  
**Video Course Through SPEARS BUSINESS ONLINE LEARNING**  
**Chapter and Module List**

- Chapter 1    Module 1, Introduction to Management Accounting
- Chapter 2    Module 2, Basic Concepts and Terms  
              Module 3, Basic COGM, COGS, and Income Statements
- Chapter 3    Module 4, Cost behavior basics  
              Module 4B, Scatterplot method, Regression  
              Module 11, Variable Costing and Absorption Costing
- Chapter 4    Module 6, Basic Overhead  
              Module 7, Basic Job-Order Costing
- Chapter 5    Module 9, Activity-Based Costing  
              Module 10, Activity-Based Management
- Chapter 6    Module 8, Basic Process Costing
- Chapter 7    Module 5A, Cost-Volume-Profit Analysis  
              Module 5B, Margin of safety and Leverage
- Chapter 8    Module 18A, Relevant Costing and Short Run Decision-Making, Part I  
              Module 18B, Relevant Costing and Short Run Decision-Making, Part II  
              Module 18C Relevant Costing and Short Run Decision-Making, Part III
- Chapter 9    Module 13A, Budgeting, Part I  
              Module 13B, Budgeting, Part II  
              Module 14, Flexible budgeting
- Chapter 10    Module 15, Standard Costing: DM and DL variances
- Chapter 11    Module 16, ROI, Residual income, EVA  
              Module 17, Transfer Pricing
- Chapter 12    Module 19, Capital Investment Decisions  
              Module 20, Time Value of Money

## ACCT5283 - Assignment Schedule

Week	Topic	Read/Watch	CNOW Assignments/BRIGHTSPACE Quizzes due Saturdays by 5 pm
<b>Jan. 16</b>	Introduction, Cost terminology, COGM, COGS, Income statements	Text Ch.s 1, 2 Modules 1, 2, 3	<b>Jan. 20:</b> Hwk-Ch02-40, 41, 42, 45, 47, 48
<b>Jan. 21</b>	Cost behavior basics and statistical analysis, Variable and absorption costing.	Text Ch. 3 Modules 4, 4B & 11	<b>Jan. 27:</b> Hwk-Ch03-34, 44, 46, 51, 52, 53, 54, 55 <b>Quiz 1</b>
<b>Jan. 28</b>	Plantwide & departmental overhead application, Job order costing	Text Ch. 4 Modules 6 & 7	<b>Feb. 3:</b> Hwk-Ch04- 39, 40, 41, 43, 45, 49
<b>Feb. 4</b>	Activity-based costing and management	Text Ch. 5 Modules 9 & 10	<b>Feb. 10:</b> <b>Quiz 2</b>
<b>Feb. 11</b>	Activity-based costing and management	Text Ch. 5 Modules 9 & 10	<b>Feb. 17:</b> Hwk-Ch05-22, 23, 24, 25, 27, 28, 39 <b>Quiz 3</b>
<b>Feb. 18</b>	Process costing	Text Ch 6 Module 8	<b>Feb. 24:</b> Hwk-Ch06-43, 44, 45, 51, 62 <b>Quiz 4</b>
<b>Feb. 25</b>	Cost-volume-profit analysis	Text Ch. 7 Modules 5A, 5B	<b>Mar. 3:</b> Hwk-Ch07a-35, 36, 37, 38, 47 <b>Quiz 5</b>
<b>Mar. 4</b>	Cost-volume-profit analysis	Text Ch. 7 Modules 5A, 5B	<b>Mar. 10:</b> Hwk-Ch07b-51, 52, 53 <b>Case 1-Making the Connection, 390-391</b>
<b>Mar. 12-14 (your choice)</b>	<b>Exam 1- Proctored, taken at your Testing Center</b>	<i>Covers:</i> Chapters 1-7 Modules 1-11	No books or notes. Only a nonprogrammable calculator.
<b>Mar. 11</b>	Relevant Costing for short-run decision making	Text Ch. 8 Modules 18A, 18B, 18C	<b>Mar. 17:</b> Hwk-Ch08-38, 39, 41, 43, 44, 45, 46 <b>Quiz 6</b>
	<b>March 19-23</b>	<b>SPRING BREAK</b>	
<b>Mar. 25</b>	Profit Planning, Flexible budgeting	Text Ch. 9 Modules 13A, 13B, 14	<b>Mar. 31:</b> Hwk-Ch09a-51, 52, 54, 55
<b>Apr. 1</b>	Profit Planning, Flexible budgeting	Text Ch. 9 Modules 13A, 13B, 14	<b>Apr. 7:</b> Hwk-Ch09b-58, 60, 61, 63, 64 <b>Quiz 7</b>
<b>Apr. 8</b>	Standard costing, direct materials & direct labor variances,	Text Ch. 10 Module 15	<b>Apr. 14:</b> Hwk-Ch10-45, 46, 47, 48, 49 <b>Quiz 8</b>
<b>Apr. 15</b>	Performance evaluation, ROI, Residual income	Text Ch. 11 Modules 16, 17	<b>Apr. 21:</b> Hwk-Ch11-25, 27, 29, 30, 33, 34, 35, 37, 38 <b>Quiz 9</b>



<b>Apr. 22</b>	Capital Investment Decisions	Text Ch. 12 Modules 19 & 20	
<b>Apr. 29</b>	Capital Investment Decisions	Text Ch. 12 Modules 19 & 20	<b>May 2 (Last day for late homework)</b> Hwk-Ch12-31, 32, 33, 34, 35, 36 <b>Case 2-Making the Connection,697-699</b>
<b>May 7-9 (your choice)</b>	<b>Exam 2- Proctored, taken at your Testing Center</b>	Comprehensive, major emphasis on Ch. 8-12, and Modules 13-20	No books or notes. Only nonprogrammable calculator.

**EXAMS: Please bring a non-programmable calculator and pencils/pens to  
your testing center for Exams 1 and 2.**

<b>March 12-14 (Monday through Wednesday)</b>	<b>Exam 1- Proctored, taken at your Testing Center</b>	<i>Covers:</i> Chapters 1-7 Modules 1-11	<b>Must take at your testing center.</b> No books or notes. Only nonprogrammable calculator.
<b>Monday through Wednesday, May 7-9</b>	<b>Exam 2- Proctored, taken at your Testing Center</b>	Comprehensive, major emphasis on Ch. 8-12, and Modules 13-20	<b>Must take at your testing center.</b> No books or notes. Only nonprogrammable calculator.

## How to access your CengageNOWv2 course

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**ACCT5283-Spr 2018**

**Instructor(s):** Maryanne Mowen

**Start Date:** 01/14/2018

### **What is CengageNOWv2?**

CengageNOWv2 is a powerful resource for Success!

CengageNOWv2 includes a variety of tools--all combined in one easy-to-use resource designed to improve your grades. Some resources get you prepared for class and help you succeed on homework, and others show you specific areas where you can work to improve. Get Started Today!

### **Registration**

1. Connect to <https://login.cengagebrain.com/course/E-Y84E22NMT82PA>
2. Follow the prompts to register your CengageNOWv2 course.

### **Payment**

After registering for your course, you will need to pay for access using one of the options below

**Online:** You can pay online using a credit or debit card, or PayPal.

**Bookstore:** You may be able to purchase access to CengageNOWv2 at your bookstore. Check with the bookstore to find out what they offer for your course.

**Free Trial:** If you are unable to pay at the start of the semester you may choose to access CengageNOWv2 during your free trial. After the free trial ends you will be required to pay for access.

Please note: At the end of the free trial period, your course access will be suspended until your payment has been made. All your scores and course activity will be saved and will be available to you after you pay for access.

If you already registered an access code or bought CengageNOW online, connect to <https://login.cengagebrain.com/course/E-Y84E22NMT82PA> to access your course.

**NOTE:** The course code is E-Y84E22NMT82PA