

# SOUTHEASTERN OKLAHOMA STATE UNIVERSITY

## JOHN MASSEY SCHOOL OF BUSINESS

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### SYLLABUS, FALL 2017

#### ACCT 5233(W1) ACCOUNTING FOR MANAGERS (7week format)

**FACULTY LISTING: Kashif Ur-Rehman**

Telephone: (580) 745-2979 for messages, e-mail is best way to contact me.

E-mail: kurrehman@se.edu

Office Hours: None. On-line daily attempt to check e-mail, usually in early a.m.

Or by appointment.

Response: For general questions or questions of interest to the class, please use the Question/Answer Board. For other questions, I will respond via e-mail. Depending on the nature of the question, a coach may respond first.

#### **COURSE DESCRIPTION**

Accounting for Managers is designed to provide a basic understanding of the control and decision-making methodologies used by managers in solving strategic problems for business. The scope of the methodologies used in the course range from cost-volume-profit to time-value of money analysis and the topics covered range from ethical issues to product costing. Prerequisites: ACCT2203 Fundamental Managerial Accounting or equivalent.

#### **REQUIRED COURSE MATERIALS**

Managerial Accounting for Managers, 4<sup>th</sup> edition (2017) by Noreen, Brewer, and Garrison published by McGraw Hill Education. You must purchase Connect for course work. You may purchase Connect with an e-book ISBN 9781259730092 or a textbook plus Connect ISBN 9781259911682.

You will also need reliable access to Southeastern's Blackboard Learning Management System (LMS). Homework assignments, learning aids, discussions boards, exams and other class actions will be conducted by this system. A student account and password will be assigned by Southeastern upon completion of enrollment in the course. Specific technical requirements for Blackboard may be found on the Southeastern Online Learning website.

#### **COURSE OBJECTIVES**

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

1. Discuss the roles of managerial accounting in providing concepts, calculations and tools for more effective management.
2. Calculate and evaluate accounting ratios and measurements used as tools by managers in decision making.
3. Determine and apply effective techniques for cost control.
4. Prepare financial statements, budgets and other analytical information used by managers.

5. Determine appropriate tools and measures to use for accounting evaluations.
6. Demonstrate critical thinking skills by explaining your opinion about accounting cases.

## GRADING COMPOSITION

Grades are determined on weighted average rather than points available.

The weights are assigned as follows:

Exams: Midterm and Final equally weighted	500
Homework	250
Discussion Board participation	50
Cases (Graded according to rubric)	<u>200</u>
Total	1000

**Final Grade:** A final grade will be assigned based on the following scale:

A = 90% to 100%

B = 80% up to 89%

C = 70% up to 79%

D = 60% up to 69%

F = Below 60%

The above grading scale is final and NOT negotiable, i.e. no curve planned.

## COURSE SCHEDULE

A week begins at 12:00 a.m. Monday morning and ends the following Sunday at 11:59 p.m. **Homework assignments are due by 11:59 p.m. on Saturday of that week. Exams are due at 11:59 p.m. on the date listed. The individual work for cases is due at 11:59 p.m. on Friday of the week with group discussion due by 11:59 p.m. on Sunday of the week.** LearnSmart assignments are highly recommended but not graded assignments. These short learning tools have open ended assignments are available for review throughout the course.

Week	Chapter/Reading	Assignment
Week 1	Chapter 1: Managerial Accounting: An Overview  Chapter 2: Managerial Accounting and Cost Concepts	Chapter 1: LearnSmart Interactive exercise  Chapter 2: LearnSmart Interactive exercises, Exercises, Problems
Week 2	Chapter 3: Cost-Volume-Profit Relationships  Chapter 4: Job Order Costing	Chapter 3: LearnSmart Interactive exercises, Exercises, Problems  Chapter 4: LearnSmart Interactive exercises, Exercises, Problems Case

Week	Chapter/Reading	Assignment
Week 3	Chapter 5: Variable Costing and Segment Reporting: Tools for Management  Chapter 6: Activity-Based Costing: A Tool to Aid Decision Making	Chapter 5 LearnSmart Interactive exercises, Exercises, Problems Chapter 6 LearnSmart Interactive exercises, Exercises, Problems Case
Week 4	<b>Midterm</b> Chapter 7: Differential Analysis: The Key to Decision Making	<b>Test over Chapters 1-6</b> Chapter 7 LearnSmart Interactive exercises, Exercises, Problems
Week 5	Chapter 8: Capital Budgeting Decisions  Chapter 9: Master Budgeting	Chapter 8 LearnSmart Interactive exercises, Exercises, Problems LearnSmart Interactive exercises, Exercises, Problems Case
Week 6	Chapter 10: Flexible Budgets and Performance Analysis  Chapter 11: Standard Costs and Variances	Chapter 10 LearnSmart Interactive exercises, Exercises, Problems LearnSmart Interactive exercises, Exercises, Problems Case
Week 7	Chapter 12: Performance Measurement in Decentralized Organizations <b>Final Exam</b>	Chapter 12 LearnSmart Interactive exercises, Exercises, Problems <b>Exam Chapters 7-12</b>

**ACADEMIC CALENDAR:**

<http://www.se.edu/dept/registrar/calendar/>

**COURSE POLICIES AND RELATED INFORMATION:**

**Assignments:** Most homework assignments will be accessed by McGraw Hill Connect. This software includes some interactive assignments, drop-down menus in some assignments, the possibility of getting a hint, and can be printed. To post the assignment in Grade Book, be sure to return to Blackboard after submitting an assignment and submit your efforts often.

Authors prepared LearnSmart units are available for your learning and review. The recommend order to efficiently approach each chapter assignment is to read the chapter, work the short LearnSmart as a quiz of comprehension/understanding of the chapter, review the chapter as necessary, and then to attempt homework assignments. The posted LearnSmart times are authors' suggested completion times. Missed

questions in LearnSmart lead to a longer completion time and new questions are included to lead toward mastery of the chapter. Missing several LearnSmart questions may indicate a need to re-read a chapter.

**Discussion Boards and Cases:** The Discussion Boards serve three purposes. First, these boards provide a common space for you and your peers to ask and answer or view answers related to the course. Second, the boards provide an opportunity for you and the other students to interact even though you are not in the same physical classroom. Third, you have the opportunity to discuss a common assignment such as the cases.

**My contact with course:** My plan is to check the course at least once each day. I am a morning person and will probably check each morning. Depending upon the assignments you are asked to work, I may check more often.

**Coaches:** Coaches are available to help with this course. These people may answer questions through the discussion board, grade the cases and help in other ways as needed.

**Tests:** Expect to see 50 questions in objective multiple choice or true/false format with a 120-minute time limit. Given the size and nature of this class, tests will be drawn from large test banks with multiple methods of selection, scrambling and other techniques so that no two students will have the opportunity to see the same set of questions.

Boundaries on the test include the following:

1. Once a test is open the timer starts.
2. No peeking or previewing.
3. No printing.
4. No hints, group work or tutors. Textbook may be consulted.
5. No "do-overs" or alternate dates.

**Late Tests:** If you miss an exam deadline you have 48 hours to contact the professor or you will retain the automatic zero on the exam. All excuses for missing an exam are subject to review by the course professor. **A 40-point penalty may be applied to any exam taken after the deadline.**

**Return of homework:** Connect allows for certain limitations/options for homework that is graded through the program software. These are the guidelines set for homework:

Basic: 1) No time limit 2) Allow printing 3) No password required 4) Automatic submission on due date for submitted work. Frequent submissions encouraged as the student complete questions 5) Student should return to Blackboard after submitting so that grades are recorded in Blackboard.

Attempts: 1) Unlimited 2) Allow revision of previous work 3) No penalty for revision 4) Allow for study after due date

Resources: 1) Can access e-book when working within the assignment 2) Hints cost 5% per assignment question 3) Only one hint allowed per question

Feedback: 1) After the first attempt question scores with correct or incorrect indicators and total scores 2) After additional attempts total scores before due date and all detailed feedback after the due date and time.

Feedback for any other course work, such as group discussion or manually graded assignments, will be made within three working days after the due date and time.

**Due dates and times:** Due dates and times are firm. This course moves at an accelerated rate for every student. Do not ask for exceptions or any other changes to the posted dates and times. No exceptions granted.

**Attendance:** The Registrar's Office defines attendance for online classes as:

Never Attended = Students who never accessed Blackboard to view the courses or never completed any assignments that were due for the course.

Stopped Attending = Students who were participating online but have stopped submitting any assignments, etc. without contacting/making arrangements with instructor (see other section about no exceptions).

Excessive absences = Students who have submitted some work but are infrequent in their participation or late on assignments—leading to a failing grade.

This is an online course. As a graduate student, you are expected to be highly motivated. Attendance is not being counted as part of the grade, performance is. I will use the Registrar's definitions as listed above for any required reports.

## **OTHER**

**Counseling Center:** Any student experiencing mental or emotional issues who desires free, confidential, clinical counseling is encouraged to contact the SE Counseling Center at (580) 745-2988 to schedule an appointment during normal working hours Monday-Friday, 8:00AM to 5:00PM. For after-hours mental health emergencies, please call SE Campus Police at (580) 745-2911 or the Mental Health Crisis Hotline at 1- (800) 522-1090.

**Disability Accommodations:** Any student needing special accommodations due to a disability should contact the Office of Compliance and Safety, Administration Building, Suite 311 or call (580) 745-3090 (TDD# 745-2704). It is the responsibility of each student who anticipates or experiences barriers to their academic experience to make an official request for disability related accommodations in a timely manner.

**Equity and Non-Discrimination Statement:** Southeastern Oklahoma State University, in compliance with all applicable federal and state laws and regulations, does not discriminate on the basis of race, color, religion, national origin, sex, age, disability, sexual orientation, gender identity, or status as a veteran in any of its policies, practices, procedures, or programs. This includes, but is not limited to: admissions, employment, financial aid, and educational services. Inquiries regarding non-discrimination and equity policies may be directed to: Michael Davis, Director of Compliance and Safety & Title IX Coordinator, (580) 745-3090, or mdavis@se.edu.

## **School of Business –**

### **Code of Academic Responsibility for Students, Staff and Faculty**

#### **I. Academic Responsibilities.**

It is the responsibility of faculty, staff, and students to create an academic community that is conducive to learning and the fostering of the free exchange of thought and ideas. This community is intended to be free from all forms of prejudice(s) that negatively influence learning, such as those

based on age, ethnicity, gender, race, or religion, and national origin. All faculty, staff, and students should treat one another with courtesy and respect.

## **II. Faculty and Staff Responsibility.**

**Every instructor or staff member (whichever is applicable) is responsible to provide the student a written syllabus within the first three (3) days of class which contains the information in sentences numbered 1 through 6:**

1. Inform the students of the objectives, content, assignments, policies on return of student work, and examination procedure in each course.
2. Inform the students of the methods by which the instructor determines the final grade in the course.
3. Inform the students of all requirements that the student will be required to comply with, such as dress code, cell phone and pager use, etc. that the instructor believes to be proper, as well as the penalties for violation.
4. Inform the students of the requirements of major papers and/or major examinations in the course;
5. Inform the students of how class assignments will be made or posted.
6. Inform the students of the policy of the faculty for student review of papers and examinations.

**Every instructor or staff member shall endeavor to meet the following:**

7. Ensure that every student has equal access to all course materials, assignments, and examination.
8. Provide fair and impartial evaluation of all student performances, i.e., evaluating all students according to common criteria;
9. Make oneself available for conferences with students during announced or posted office hours;
10. Treat students with courtesy and respect at all times. Courtesy and respect do not prohibit strong criticism directed at the student's academic errors or scholarly works;
11. Attempt to provide a learning environment that is free from all forms of prejudices that negatively influence the student(s) learning, such as those based on age, ethnicity, gender, disability, race, religion, or national origin.
12. Adhere to the Class Attendance Policy as adopted by the university.
13. Enforce and seek compliance with all University rules, regulations and policies.
14. Enforce and seek compliance with all the laws, rules and regulations of the State of Oklahoma, and the Board of Regents of Oklahoma Colleges.
15. Enforce and seek compliance with all the laws, rules and regulations of the United States of America as they may relate to the activities on this campus.
16. Assume the positive obligation to confront students of suspected academic dishonesty.

## **III. Student Responsibilities.**

Every student is responsible to:

1. Attend class in accordance with the Class Attendance Policy of the University;
2. Be attentive during class, and participate constructively in class discussions;
3. Perform the work assigned in each course to the best of the students ability, and submitting the same on time or in a timely manner;
4. Comply with all of the requirements that the instructor may demand for the course;
5. Show respect for instructors and fellow students at all times;
6. Comply with any and all University rules, regulations and policies; the laws, rules and regulations of the State of Oklahoma; applicable rules and regulations of the State of Oklahoma Board of Regents; and the laws, rules and regulations of the United States of America as they may relate to the activities on this campus;
7. Obtain any information (written or otherwise) provided by the instructor during any regularly scheduled class period not attended by the student, and promptly make up any work or assignment that the instructor may allow.
8. Abide by the University's "Student Code of Conduct";
9. Inform the Office of Student Support Services of any disability that may interfere with the students' ability to learn or perform the required tasks of the course;
10. Comply with provisions and requirements of the "Academic Misconduct" Policy of the College of Business Administration.

#### **IV. Academic Misconduct:**

The rights and responsibilities that accompany academic freedom are at the heart of the intellectual integrity of the University. Students are therefore expected to behave honestly in their learning. Cheating and other forms of academic misconduct undermine the value of an education for everyone, and especially for the person who cheats. Violations of the Academic Misconduct Policy can result in penalties ranging from grade reductions to suspension, dismissal, or expulsion from the University.

##### **a. Student Responsibility**

Misunderstanding of the appropriate academic conduct will not be accepted as an excuse for academic misconduct. If a student is in doubt about appropriate academic conduct in a particular situation, he or she should consult with the instructor in the course, the department chair, or the dean so as to avoid the serious charge of Academic misconduct.

##### **b. Definition and Criteria:**

Academic misconduct is defined as any activity that tends to compromise the academic integrity of the institution or subvert the educational process. Examples of academic misconduct include, but are not limited to:

##### ***Conduct with respect to and during a quiz, examination, or similar evaluation:***

1. Possessing, referring to, or employing open textbooks or notes or other devices not authorized by the instructor.
2. Looking at or using information from another person's paper.

3. Communicating with, providing assistance to, or receiving assistance from another person in a manner not authorized by the instructor.
4. Possessing, buying, selling, obtaining, or using a copy of any unauthorized materials intended to be used in or actually used in the preparation of a quiz or examination or similar evaluation.
5. Taking a quiz or examination or similar evaluation in the place of another person.
6. Utilizing another person to take a quiz, examination, or similar evaluation in place of oneself.
7. Violating procedures prescribed to protect the integrity of a quiz, examination, or similar evaluation.
8. Changing material on a graded examination and then requesting a re-grading of the examination.

***Written and other assignments.***

1. Submitting an assignment purporting to be the student's original work, which has been wholly or partly created by another person.
2. Submitting or presenting as one's own the work, ideas, representations, or words of another person without customary and proper acknowledgment of sources.
3. Knowingly permitting one's work to be submitted by another person as if it were the submitter's original work.
4. Submitting the identical or substantially the same assignment to fulfill the requirements for two or more courses without the approval of the instructors involved, or submitting the identical or substantially the same assignment from a previously completed course to fulfill requirements for another course without the approval of the instructor of the later course.
5. Violating procedures prescribed to protect the integrity of the assignment.
6. Cooperation with another person in academic misconduct, either directly or as an intermediary agent or broker.
7. Theft, attempted theft, malicious defacement, mutilation of library materials, or other academic resources.

**V. Disciplinary Procedure for Academic Misconduct:**

Academic misconduct matters shall be considered first by the faculty member affected. The faculty member may recommend penalties; including but not limited to withdrawal from the course, reduction or changing of a grade in the course, test, assignment, or in other academic work, performing additional academic work not required of other students in the course. Acceptance of the faculty member's recommended penalties by the student shall make the penalties final and constitute a waiver of further administrative procedures or appeals.

If the student does not accept the decision of the faculty member, the student may have the case reviewed by the academic department chair.

If the student does not accept the decision of the academic department chair, the student may have the matter referred to the Dean of the School.

If this decision of the Dean is not accepted, the student may have the matter referred to the Academic Appeals Committee. The Academic Appeals Committee serves as an appeals board for all requests

from faculty or students who seek to have grades or records modified. The decision of the Academic Appeals Committee will be final as to factual determinations of the appeal.

## **VI. Appeal Rights of Students:**

Every student has the right when appealing a faculty decision involving academic dishonesty:

1. To be informed of the nature(facts) of the allegations, charges, or reports brought against the student as well as a reference to the particular sections of the statutes, regulations, rules or policy involved;
2. To receive reasonable notice of any hearing; including the time, place, nature and purpose of the hearing, and the legal authority for the hearing;
3. To have findings of fact based exclusively on the information and evidence presented at the hearing;
4. To respond and defend the allegation(s) by; including but not limited to, presenting relevant evidence, testimony, and to call witnesses in his behalf, and to exam all witnesses to the proceedings that may appear against the student.
5. To be provided, in advance, a copy of all reports, data, or other information that will be submitted or considered by the Chair, the Dean, or the Committee in connection to the matter before it;
6. To have all proceedings be electronically recorded. Such recordings shall be maintained for such time so as to protect the record through any judicial review. Copies of the recordings may be provided by the University to any party to the proceeding, upon tender of the appropriate costs or expenses of recording. Any party wishing the proceedings to be transcribed may do so at their own expense.
7. To have all decisions rendered by the Chair, and/or the Dean, and/or the Committee to be in writing. The writing shall contain findings of fact, conclusions, and a resolution of the case. The decision of the committee is final unless appealed within three (3) days of the date the decision or three (3) days from the date the decision is served upon the student, whichever is later in time.
8. To appeal a Committee's decision to the President of the University. The Presidents review is limited to compliance with all university policies, codes, rules or regulations that pertain to the appeal at hand. Notice of Appeal(s) to the President shall be made in writing, within three (3) days of the date of the decision or three days from the date the decision is served upon the student. Notice of Appeal(s) shall also be sent to Chairman of the Committee, who shall send the decision and any evidence retained by the committee to the President. The President shall make his ruling on compliance within ten (10) days of the Presidents receipt of the decision and evidence. Findings of facts cannot be appealed.

## **VII. Appeal Rights of Faculty, Staff**

The faculty or staff may only appeal the decision of the Department Chair that involves academic misconduct, to the Dean. No other appeal is permitted by a member of the faculty or staff. The decision of the Dean is final as to members of the faculty and staff. The procedures and notices for this appeal shall be the same as set forth in VI 1 thru 8 above (Appeal Rights of Students).

*ACADEMIC HONESTY POLICY*

*FOR THE SCHOOL OF BUSINESS*

*SOUTHEASTERN OKLAHOMA STATE UNIVERSITY*

## **I. STATEMENT OF PRINCIPLES**

Academic honesty and ethical behavior are essential to existence and growth of an academic community. These principles are central concepts in the educational experience of the student taking courses in the School of Business. A School's intellectual

reputation rests on the development and adherence to the highest standards of intellectual ethics and honesty. A commitment to these standards by a student attending any course in the School of Business is an expectation and requirement for a passing grade. Any breach of the expectations of academic honesty and academic ethics will be considered unacceptable and will merit censure.

The breaches of academic honesty and ethical behavior includes cheating, plagiarism, and the unauthorized possession of exams, papers, computer applications or other class materials that have not been formally released by the instructor. Academic dishonesty can be simply stated as misrepresenting another's ideas and efforts as one's own. These efforts may take the form of examinations, written assignments, computer applications, research or any other work product required of the student.

Faculty in the School of Business have endorsed this policy. The School of Business will support the Faculty in their attempts to enforce a rigorous standard of academic honesty and academic ethics in all classes and at all levels of academic standing.

## **II. DEFINITIONS OF VIOLATIONS**

A. *CHEATING*--Cheating may be defined as using unauthorized materials or giving or receiving unauthorized assistance during an examination or other academic exercise. Examples may include:

- \*copying the work of another student during an examination OR other academic exercise (including computer exercises), or permitting another student to copy one's work;
  - \*taking an examination for another student, or allowing another student to take one's examination;
  - \*possessing unauthorized notes, study sheets or other materials during an examination or other academic exercise;
  - \*falsifying or tampering with examination results; and
- completing, copying, or using the results of any other student's computer assignments.

B. *PLAGIARISM*--Plagiarism may be defined as the use of another's ideas or words without acknowledgement. Examples of plagiarism may include:

- \*failing to use quotation marks when quoting from a source;
- \*failing to document distinctive ideas from a source; and
- \*fabrication or inventing sources.

C. *UNAUTHORIZED POSSESSION OR DISPOSITION OF ACADEMIC MATERIALS*--Unauthorized possession or disposition of academic materials may include:

- \*selling or purchasing examinations or other academic work;
- \*taking another student's academic work without permission;
- \*possessing examinations or other assignments not formally released by an instructor; and
- \*submitting the same paper for two different classes without specific authorization.

## **III. SANCTIONS**

Breaches of academic honesty or academic ethics will result in disciplinary measures that may include:

- \*a failing grade for a particular assignment or examination;
- \*a failing grade for a particular course;
- \*suspension from the School of Business program at any level; and
- \*application from the School of Business to the Vice President for Student Affairs of the University for the offending student's suspension for various lengths of time or permanent expulsion from the university.

## **IV. PROCEDURES**

A. If a student is accused of a breach of the Academic Honesty Policy, the faculty member affected must notify the student or students accused of the specific behavior that is alleged to be a violation of said policy. The information of the violation of policy may be a result of direct observations of the faculty member or through information received by the faculty member. The faculty member should give the student an opportunity to explain any extenuating circumstances. If the faculty member reasonably believes that the behavior is a violation of the Policy of Academic Honesty and that the student is responsible for said violation, then the faculty member will discuss with the student the sanction that she/he will assess for this infraction. If the student agrees with the proposed sanction, a memorandum of the matter and its results should be prepared, and both the

faculty member and the student should sign it. A copy of the memorandum will be forwarded to the Department Chair and a copy will be placed in the student's advisor file. Copies may also be forwarded to the Dean of the School of Business and the Vice President for Student Affairs if this remedy is called for in the memorandum.

B. If the student does not agree to the sanction imposed, the student and the faculty member will meet with the Department Chair at the soonest time reasonably available. At this meeting the student and the faculty member will be given the opportunity to discuss the infraction. Every reasonable effort should be made to allow the student an opportunity to respond to the allegations.

C. Within fourteen (14) days, the Department Chair will make a decision on the matter and inform both the faculty member and the student in writing of that decision.

D. If the student wishes to appeal the decision, he/she may petition the School of Business Dean for a Grievance Hearing.

E. Any disciplinary actions and decisions should be reduced to writing and be placed in the student's advisor file.