Instructor: Dr. Beck
Office: 506A Whitfield
Phone: (816) 501-3724 (Canvas preferred)
Email: grant.beck@avila.edu (Canvas preferred)
Office hours: To Be Determined

Contact: Please use Canvas when contacting me (see the first course announcement in Canvas for assistance). Canvas will be used for any course announcements, etc., regarding this course – it is your responsibility to check Canvas regularly (you can set your Canvas notifications to make this easier, especially for Announcements and Conversations). Should Canvas be down at a time when I need to make a course announcement, I will use your Avila email account to make the announcement.

Class Meetings: Wednesday 6:00 pm – 9:20 pm (3 credit hours); WHI 507

Text: “Managerial Accounting,” 16th edition, by Garrison, Noreen, and Brewer. You should also receive a registration code for Connect that will be used to complete online homework.

Homework: Homework will be completed online. A registration code is included with your course materials. If the registration code is lost, access must be purchased online. Instructions for registering and working with the online homework are presented below (pages 7-12).

Calculator: The instructor will provide a calculator for use during each examination. Other calculators will not be permitted during examinations.

First Assignment: See page 6 for the assignment to be completed prior to the first meeting.

Course Description: Cost/Managerial Accounting is the study of the determination and control of costs, with emphasis on management use of cost data. The course provides the necessary exposure to allow management personnel and accounting personnel to work together effectively and efficiently in the management decision-making process. While a basic exposure to accounting is required, the course is designed primarily for the non-accountant.

Intended Learning Outcomes / Course Objectives: Students will be able to demonstrate through the use of exams, homework, and classroom discussion the ability to:
1. Use deductive/inductive reasoning to solve business problems (CVP Analysis, Differential Analysis)
2. Identify, measure, summarize, and analyze financial and tax data (identify and trace cost flows using a job order cost accounting system; break mixed costs into their fixed and variable components for control and planning purposes, variance analysis)
**Higher-Level Thinking Intended Learning Outcomes:** Solutions will focus primarily on identifying problems, developing viable solutions, and making and evaluating decisions based upon appropriate criteria. Skeptical, evaluative and logical approaches will be utilized in processing information and drawing conclusions.

**Attendance:** Attendance is required. Attendance is defined as being present and engaged for the entire lecture/discussion. Thus, if you arrive after the lecture/discussion has begun, or if you leave prior to the end of the lecture/discussion, or if you leave during the lecture/discussion and return later, this will be considered an absence. Likewise, if you are present but not engaged for a portion of the lecture/discussion (e.g., if you are checking email, texting, etc.), this will be considered an absence. After three (3) absences (as defined here), each additional absence will result in a one-half letter grade reduction in relation to the course grade. Should you be forced to miss all or part of a class for any reason, it is your responsibility to acquire the information presented during that class meeting from another student (including any information regarding upcoming exams). It is recommended that you make such arrangements with one or more other students as soon as possible.

**Course Method:** Class meetings will generally consist of one or more of the following: review of material covered in the previous class meeting (if needed); discussion of new material; review of selected chapter exercises and/or problems; exams. While in class, you are expected to participate actively; it is to your benefit to ask questions when you do not understand material. The policy of Avila University concerning cheating and plagiarism will be strictly followed. Actions that the instructor determines to be in violation of these policies will result in the imposition of a penalty. The minimum penalty imposed by the instructor will be the receipt of zero points and an additional penalty equal to the number of possible points on the related material. The maximum penalty imposed by the instructor will be the assignment of an “F” for the course and dismissal from the course. Any violation will also be reported to the Academic Affairs office, which may impose additional penalties.

Suggestions:
- Plan and allow for 8 to 10 hours per week (outside of class) for reading, homework, etc.
- Print any handouts prior to arriving on campus
- Read assigned chapters prior to the related class meeting.
- Attempt assigned homework prior to the related class meeting. Seeing someone else work the problem is VERY different than being able to work the problem yourself.
- Participate in class. If you do not understand something, please ask questions.
- Take advantage of the resources available on the text publisher’s web page. Various forms of assistance are available – some in relation to the homework exercises, and some over the material in general.

**Classroom Assistance:** Success in this class is dependent upon communication between the student and the instructor. If the student is having issues with a particular subject matter, it is the student’s responsibility to advise the instructor of these issues. In addition, Avila provides tutors on campus to help each and every student succeed. Please use these resources, as well as the instructors help. If you have a disability and require accommodations, please contact the office of Disability Services early in the semester so that your learning needs may be appropriately met. You will need to provide documentation of your disability to the Disability Services before any accommodations are arranged. The office is located in the Hodes Center. Call 816-501-3666 (voice and TTY) for more information.
Course Evaluation:

<table>
<thead>
<tr>
<th>Grading Scale:</th>
<th>Grading Criteria:</th>
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<tbody>
<tr>
<td>90 - 100.0%</td>
<td>A* Exams (8)</td>
<td>325</td>
</tr>
<tr>
<td>80 - 89.9%</td>
<td>B Homework</td>
<td>60</td>
</tr>
<tr>
<td>70 - 79.9%</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>60 - 69.9%</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>Below 60.0%</td>
<td>F Total Points</td>
<td>385</td>
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*To earn an “A” for the course, in addition to earning the necessary points as indicated in the grading scale, the student must earn at least 50% of the points for the Chapter 12 exam (however, this additional requirement will be waived if the student attends and is engaged for the full tenth class meeting).

Exams. There will be eight (8) exams throughout the semester. Make-up exams will not be offered, except potentially for university closure (see comments below regarding “re-takes”). If you arrive late for an exam, but while other students are still taking the exam, you may take the exam but the ending time of the exam will not be extended. The dates and points available for each exam are listed in the class schedule included later in this syllabus. The last exam will be offered during the final class session. In addition, you may re-take up to two (2) of the previous exams (including any missed exams) during the final class session. During the final class session you will have a total of two (2) hours to take the last exam and any re-take exams. The score earned on any “re-takes” will replace the original score on the related exam or exams, **even if the re-take score is lower**. If you are absent for the final class meeting for any reason, make-up re-take exams will not be offered (your original score will be retained). No cell phones, PDAs, Blackberries, MP3 players, electronic dictionaries, or any other electronic devices not expressly approved by the instructor can be used during an exam; use of any of these electronic items during an examination will be a violation of the policy of Avila University concerning cheating and plagiarism. In other words, the only electronic device you will be permitted to use during the exams is the calculator provided by the instructor.

Homework. Homework will be completed online through the text publisher’s web page. Instructions for registration will be provided later in this document. Homework will be assigned for each chapter. The due date and time for each homework assignment will be indicated on the website in the information for each assignment. Feedback for the homework questions will be available once the due date and time have passed.

Late homework will not be accepted. There will be no exceptions made…. not for computer problems, not for website problems, not for having the wrong time on your watch or computer, etc. If you complete your homework early, you will have time to deal with any issues that may arise. If you choose to delay completing the homework until the deadline is near, you do so at your own risk. Success in accounting has a very high correlation to the amount of homework that the student does.

<table>
<thead>
<tr>
<th>Homework Point Schedule</th>
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<tbody>
<tr>
<td>Percentage of Online</td>
<td>Course Homework</td>
</tr>
<tr>
<td>Points Earned</td>
<td></td>
</tr>
<tr>
<td>85 % or higher</td>
<td>60</td>
</tr>
<tr>
<td>80 – 84.9 %</td>
<td>57</td>
</tr>
<tr>
<td>75 – 79.9 %</td>
<td>54</td>
</tr>
<tr>
<td>70 – 74.9 %</td>
<td>51</td>
</tr>
<tr>
<td>65 – 69.9 %</td>
<td>48</td>
</tr>
<tr>
<td>60 – 64.9 %</td>
<td>45</td>
</tr>
<tr>
<td>55 – 59.9 %</td>
<td>42</td>
</tr>
<tr>
<td>50 – 54.9 %</td>
<td>39</td>
</tr>
<tr>
<td>49.9 % or less</td>
<td>0</td>
</tr>
</tbody>
</table>
The following class schedule is tentative and subject to change. This is a plan, not a promise.

You are not required to study appendices unless an appendix is specifically listed under Topic

<table>
<thead>
<tr>
<th>NO.</th>
<th>DATE</th>
<th>TOPIC</th>
<th>EXAMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>3/27</td>
<td>Prologue: Overview (not the Appendix) Ch 1: Cost Concepts (Part A)</td>
<td></td>
</tr>
<tr>
<td>02</td>
<td>4/03</td>
<td>Ch 1: Cost Concepts (Part A) continued</td>
<td></td>
</tr>
<tr>
<td>03</td>
<td>4/10</td>
<td>Ch 1: Cost Concepts (Part B) Appendix 5A (p. 241): Mixed Costs</td>
<td>Exam Prologue &amp; Ch 1A (45 points)</td>
</tr>
<tr>
<td>04</td>
<td>4/17</td>
<td>Ch 2: Job-Order Costing Ch 3: Job Order Costing</td>
<td>Exam Ch 1B (35 points)</td>
</tr>
<tr>
<td>05</td>
<td>4/24</td>
<td>Ch 5: Cost-Volume-Profit Relationships</td>
<td>Exam Ch 2 &amp; 3 (35 points)</td>
</tr>
<tr>
<td>06</td>
<td>5/01</td>
<td>Ch 6: Variable Costing</td>
<td>Exam Ch 5 (35 points)</td>
</tr>
<tr>
<td>07</td>
<td>5/08</td>
<td>Ch 7: Activity-Based Costing</td>
<td>Exam Ch 6 (35 points)</td>
</tr>
<tr>
<td>08</td>
<td>5/15</td>
<td>Ch 9: Flex. Budgets &amp; Perform. Analysis Ch 10: Standard Costs &amp; Variances</td>
<td>Exam Ch 7 (35 points)</td>
</tr>
<tr>
<td>09</td>
<td>5/22</td>
<td>Ch 9: continued Ch 10: continued</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>5/29</td>
<td>Ch 12: Differential Analysis (continued)</td>
<td>Exam Ch 9 &amp; 10 (70 points)</td>
</tr>
<tr>
<td>11</td>
<td>6/05</td>
<td></td>
<td>Exam Ch 12 (35 points) Re-take up to two (2) exams</td>
</tr>
</tbody>
</table>

If a class meeting must be cancelled, the make-up class meeting will be held on 6/12/2019 (unless University scheduling requires otherwise).
Additional Notes Regarding the Course Materials:

If you have trouble with your registration code, contact customer support immediately. Note that I have no control over registration/access issues. It is your responsibility to resolve any such issues in time to complete the first assignments prior to the due date/time.

Canvas Note: Go to the Avila University homepage (www.avila.edu) and click on the “A” icon on the right portion of the page, then click on “Canvas.” If you have not used Canvas, contact IT Services for login information (816-501-2900). Note that if you have used other Avila services (email, etc.) your username and password for Canvas should already work and be the same as for your other Avila services.
AC650 – Managerial Cost Accounting – First Assignment

I recommend that you bring a copy of the syllabus and these notes to the first class (hard copy or electronic), as it may prove helpful when discussing these items during our first class meeting.

*** Items 1 and 2 must be completed at least 20 HOURS BEFORE OUR FIRST MEETING ***

Prior to our first class meeting, you should:

1. Register and login to the online homework page (see page 7).

2. Complete all three attempts of the first assignment (called “Sample Assignment”) before 10:00 pm the day before our first class meeting. For online homework procedures, see pages 8-12. While this assignment will not affect course points, this is important so that you can identify any questions or issues you may have with regards to accessing and/or working with the online homework. It is your responsibility to identify and resolve any issues you may have with the online homework (for customer support contact information, go to mpss.mhhe.com/contact.php or call 800-331-5094).

3. Login to Canvas and (a) upload a picture; (b) update your contact methods; and (c) set your notification settings. For guidance, login to canvas, click “?” in the lower left corner and select “Go to the Avila University Support Site” in the window that opens. Note that on the Avila help page (prior to the step-by-step instructions section) there is a link to a video to help you with Canvas settings. If you simply cannot upload a picture prior to the first class, please do so as soon as possible.

4. Study the Prologue (pages 1-19) and Chapter 1 (don’t worry about the Appendix) in the textbook. If you wish, you may work and submit the Prologue assignment before our first class meeting, but you have until the Sunday following our first class meeting to complete the Prologue assignment attempts.

5. Print (or download if you plan to use a laptop during our class meetings) the handout for Chapter 1 – Part A. The handouts are available through Canvas and will be found by clicking “Modules” on the left side of the course page (to get from your Canvas homepage to the course homepage, click “Courses & Groups” in the top navigation bar). If you do not know how to get to Canvas, see the Canvas note on the previous page.

Textbook Online Access Note: You should register and attempt to work with the online content as soon as possible (especially the online homework). I have no control over the website, so I cannot resolve registration/access issues. Resolution of individual access issues may take several days. It is your responsibility to identify any access issues and to contact customer support in a timely enough manner so as to allow adequate time for the issue to be resolved and for you to complete the homework by the due date/time. Homework due dates will not be extended to accommodate individual access issues. You should contact customer support immediately if any issues are encountered (for customer support go to mpss.mhhe.com/contact.php or call 800-331-5094). Please also inform me (via Canvas), describing the issue encountered, the case number, etc. to assist me in monitoring customer service responsiveness.
Online Homework / eBook – Registration

The instructions in this section are relevant if you receive a “code” with your course materials. It is possible that the course materials provider will have an alternate methodology for you to follow to gain access to the online content (including online homework).

Go to: http://connect.mheducation.com/class/ac650-spring-2019

(Note that some of the screen shots in the remainder of this syllabus are from prior semesters)

Enter your email address (it does not have to be your Avila email address) and click Begin. Enter the information on the next screen and click Continue. On the next screen, enter your access code in the appropriate box (the middle one), and click Redeem.

If you do not yet have your text (because you added the class late or something), instead of entering your code you can click Start Now in the Need Temporary Access box. If you do this, please let me know during our first class meeting.

Somewhere in this process, you will have the opportunity to click a button to check your system requirements, and I recommend that you do so. You can check your system requirements at any time by clicking on Help, on the next screen click on Technical Support in the upper right of the black area at the button of the screen, on the next screen click System Requirements on the left, then you will see “Click here to test your device” toward the bottom of the page.

If you have trouble with your registration code, contact customer support immediately. Note that I have no control over registration/access issues. It is your responsibility to resolve any such issues in time to complete the first assignments prior to the due date/time.
Online Homework / eBook – Use

Note that in trying to create assignments, Internet Explorer presented occasional issues so I switched to Google Chrome. Internet Explorer may work fine from the student side, but if you do encounter issues you may want to try using Google Chrome.

Go to:  http://connect.mheducation.com/class/ac650-spring-2019 and sign in using the email address and password you used when registering. Your homepage will open.

I believe this homepage will list assignments that are due within the next week for all Connect courses in which you are enrolled. The navigation pane on the left expands to show your options when you click in the black area:
If the navigation pane does not expand and show the various options as presented in the screenshot above, you may need to update your browser settings or perhaps use a different internet browser.

Under your name (Test Beck in the above picture), you will find the Help button.

To Do will list assignments due within the next 7 days. I recommend keeping track of homework assignments by going through “Classes” as described in the next paragraph, rather than relying on the “To Do” tab (because a few students have stated that sometimes active assignments are not listed under “To Do” but I have not been able to verify this).

Classes will list all of the Connect courses in which you are registered. If you click on this course, you will see all of the assignments (completed, current, upcoming). There is a link to get to the eBook (on the left, under Read).

You will have 3 attempts for Regular homework assignments. An “attempt” is when you click on the submit button.

Practice Assignments (those that say Practice rather than Homework to the far right of the assignment name) are available to assist students to learn the material and prepare for the exam. These have unlimited attempts and are available for you to use as much or as little as you wish. See Item 7 on page 12 for more information about practice assignments.
Procedures & Tips for doing Homework

Be sure to read Item 6 on page 12

WORK AN ASSIGNMENT – FIRST ATTEMPT

(1) To begin working, find the assignment either under To Do or by clicking on this course under Classes. Click on the right arrow to the far right of the assignment name.

A window will open with the start and due dates, and the number of attempts remaining (regular assignments get 3 attempts). Click Begin. Another window opens with some additional information about the assignment. Click Start to start working the assignment.

(2) You can navigate between the assignment questions by using the navigation buttons at the bottom of the screen.

(3) Some questions will have Reference Links toward the bottom of the page to take you the related portion of the eBook. Some questions will have links to one or more hints (hints can be very helpful)

(4) Click "Save & Exit" toward the upper right of the screen if you wish to work on your assignment at a later time without grading (without submitting). This will allow you to save your work and return to it later without having to grade and submit at that time. I recommend you “Save & Exit” regularly to ensure you do not lose work in the event of a system “time-out” or other potential computer interruptions. When you wish to continue working on the assignment, click on the arrow to the right of the assignment name (as in Step 1 above). The window that opens will indicate that you have an attempt in progress. Click Continue to resume working on the assignment.

(5) When you wish to submit your assignment, click the Submit button toward the upper right of the screen. After clicking, a confirmation window will open (this will also indicate if you have failed to complete any of the question responses).

(6) After submission, your score for the assignment will be displayed. Click Exit Now to return to your To Do page.

(7) To later see what your score was for a prior submission, click on Results in the navigation pane (on the left) and select this course. You will see a list of assignments for which you have made a submission. If you click on the down arrow to the left of the assignment name, you will see the various attempts and your scores.
WORK AN ASSIGNMENT – SECOND ATTEMPT and THIRD ATTEMPT

(1) To begin working on your second (or third) attempt, find the assignment either under To Do or by clicking on this course under Classes. Click on the right arrow to the far right of the assignment name. Much of the steps will be the same as described in relation to your first attempt. The items listed below will describe differences.

(2) Your responses from the previous attempt will still be present.

(3) There will be message toward the top to tell you whether you got each question correct/incorrect/partially correct on the previous attempt.

(4) Some questions will have a “View previous attempt” link toward the top right of the page. Clicking this link will open a window that will show your responses from your previous attempt and also indicate which individual responses were correct (with a green check) and which were incorrect (with a red x). This can be very helpful on multi-response questions where later responses rely upon earlier responses (e.g., a multi-step calculation). If you click on this, to return to your current attempt click Back in the upper left.

(5) Use of the Save & Exit and Submit buttons are the same as described in relation to your first attempt. After you submit the third time, the assignment will lock until the due date/time.

AFTER YOUR THIRD ATTEMPT – BEFORE DUE DATE/TIME

(1) The homework assignment name will be locked (the arrow to the far right of the assignment name will now be a lock).

(2) See Step 7 under “Work An Assignment – First Attempt” for instructions on how to view your scores on each attempt.

AFTER DUE DATE/TIME

(1) Click on Results in the navigation pane (on the left) and select this course. You will see a list of assignments for which you have made a submission. If you click on the down arrow to the left of the assignment name, you will see the various attempts and your scores. If you click on the latest attempt for a given assignment, the assignment will open. You can navigate through each question and see your score for the question and which responses were correct and incorrect. You can click on Show Correct Answers in the upper right corner to see the correct responses. Explanations and/or calculations will be shown for many questions.

(2) Click Exit in the upper right corner when you are finished viewing the assignment feedback.
GENERAL COMMENTS & TIPS

(1) If you answer all the questions correctly on your first attempt or your second attempt, the homework assignment name will no longer be clickable. If you are going to want to study the homework prior to the due date/time (i.e., prior to the availability of the feedback) you can print the assignment and mark your answers on the printed copy prior to submission.

(2) When you click the Submit button, do not get impatient and click the button a second time because this can cause system errors that may prevent you from working additional attempts and/or from being able to view feedback for that assignment. Give it a few moments to process.

(3) Do not click Submit after every question. Clicking on this will grade the entire homework assignment. You only get three (3) grading attempts.

(4) You can print the assignment and work it off-line, and then go back later and enter your responses. I have not done this, so I don’t know exactly how it works (e.g., does it print the entire assignment or only one question at a time, etc.). When trying to print an assignment use the browser’s Print Preview and Page Setup options (margins, orientation, etc.) to get the best output possible. Note that some of the problems will present different numbers to different users, so if you do this make sure you print from your account (not someone else’s). Also, when you return to input your responses, make sure that all the numbers, etc., are the same as on your printed copy.

(5) If you are satisfied with your homework assignment score prior to completing your third attempt, you do not have to work all three attempts.

(6) You must respond to at least one question and submit a given assignment at least once in order to have the related feedback for that assignment available to you after the due date/time. Assignments in-progress will be automatically submitted at the due date/time. I cannot “fix” this if you fail to respond to at least one question (and save).

(7) Practice Assignments (those that say Practice rather than Homework to the far right of the assignment name) are available to assist students to learn the material and prepare for the exam. These are available for you to use as much or as little as you wish. Feedback is available immediately after submission. “Check my work” (upper right of page) will immediately show you which responses are correct and incorrect and let you return to working the related question (but for incorrect responses you are not shown the correct response). “Score answer” will grade the current question, but you will not be allowed to continue working the question (but you can Submit and start over… it doesn’t make sense to use this because of the settings I have used for practice assignments). “Submit” will work the same as with a homework assignment, except that you will be able to view the feedback immediately (follow the same steps for viewing feedback as indicated for regular homework assignments). Practice assignments have no impact on the course points for homework. Generally, the questions included in a practice assignment will be very similar to (or the same as) questions in the related homework assignment. However, exam questions may be drawn from practice questions. For example, the homework assignment may include a question where you are asked to classify 10 different costs as either fixed or variable. The practice assignment for that chapter may include a question with the same structure, but may list 10 different costs that you are asked to classify as either fixed or variable. The exam may have a question in which you are asked to classify a cost from the question included in the practice assignment. Although questions in practice assignments are stated to be worth 1 point each, any points from practice assignments will be disregarded when determining course points for homework (in relation to both points available and points earned). I had to make the questions worth something to get everything to work correctly within the web page.