

MANAGERIAL ACCOUNTING 202
ACCT 202.NO1
FALL 2017 ONLINE

Instructor: Jeanette Maier-Lytle

Office: BE 3009

Phone: (812) 464-1915

E-mail: jcmaier@usi.edu

Office Hours: Mon & Wed 9:00-10:00am or by appointment

COURSE DESCRIPTION

A study of managerial accounting information as it is used by managers in various types of business organizations. The emphasis is on the development, interpretation, and application of managerial accounting for planning activities, controlling operations, and making decisions. Prerequisite: Accounting 201.

COLLEGE OF BUSINESS SKILL DEVELOPMENT

To further develop the analytical problem solving skill.

LEARNING OBJECTIVES

1. Define and distinguish between various cost classifications, such as product costs, period costs, variable costs, fixed costs, manufacturing costs, etc.
2. Compare and contrast the traditional costing systems (Job Order and Process) with the Activity Based Costing system.
3. Apply incremental analysis in the following types of decisions: acceptance of a special order, make or buy, sell or process further, and the elimination of unprofitable segments.
4. Explain the benefits of the budgeting process and how to utilize a budget in controlling costs.
5. Illustrate the capital budgeting techniques for evaluating capital expenditures.

REQUIRED TEXT

Managerial Accounting with MyAccountingLab, Braun, Tietz, 5th Edition

ONLINE TEACHING PHILOSOPHY

Students who opt for an online course are choosing an independent learning environment which does not rely on high levels of interpersonal interaction to facilitate learning. Students are encouraged to communicate with the instructor and with one another as often as possible. However, real time, directed feedback will often not be available due to the asynchronous nature of the course.

To be successful, online students will need to read all assigned materials in the required text, view assigned videos, complete assigned homework and quizzes, and diligently prepare for exams. **Late work will not be accepted and make up exams are not available.** Students should be mindful of the due dates and times for all assigned work.

ACADEMIC DISHONESTY

Truth and honesty are necessary to a university community. Each student is expected to do his or her academic work without recourse to unauthorized means of any kind. **Academic dishonesty will not be tolerated in any form and will result in a grade of “0” for the examination or assignment and a failing grade in the course. The instructor may also pursue the option of starting proceedings to have a student expelled from the University for academic dishonesty.** Both students and faculty are expected to report violations of the expectations of academic honesty. USI policies and regulations governing the conduct of students and the procedures for handling violations of these policies and regulations are found in the USI Bulletin and on the Dean of Students' website (<http://www.usi.edu/deanofstudents/academic-dishonesty-policy-and-procedures>).

ACCESSING THE COURSE WEBSITE AND STUDY MATERIALS

This course is presented via the University of Southern Indiana's Blackboard course management system and the MyAccountingLab program.

You should create a shortcut (link or favorite) in your browser that will take you directly to the Blackboard login site: <http://bb.usi.edu>

Then,

1. Log in using your myUSI Portal user name and password.
2. In the “My Courses” box, choose ACCT202.N01 Acct Princ II-Jeanette Maier-Lytle
3. Review all the course Information & Content available through the Bb course site.
4. Follow the MyAccountingLab Instructions

Note that you must be registered for this course to be allowed access to the course materials. Also note that it may take 24-48 hours for Blackboard to be updated with the latest enrollment data from the Registrar's Office. Therefore, if you have just added the course and are denied access, try again in 24-48 hours.

MyAccountingLab

MyAccountingLab is a computer program developed and designed to reinforce the information introduced in the accounting text. You will use the computer program to complete exercises and problems which will give you practice in applying basic accounting principles and procedures covered in class. A major advantage of computer-assisted instruction is that you will be provided immediate feedback to your responses and provided with an explanation of the suggested solution to the exercise. In completing the lab activities, you are expected to do your own work. You will receive three tries to arrive at the correct solution, and then the program will provide the correct solution along with your results.

CLASS PROCEDURES FOR SUCCESSFUL COMPLETION OF COURSE

The material for this class has been divided into chapters. The inherent structure of an electronic platform class makes your individual study and preparation extremely important. The assigned material will focus on the major points introduced in the text. Reading the assigned chapters will greatly improve your understanding of the content. While reading, you should take notes. In preparation for the exam, you should study your notes and complete the discussion questions from the end of chapter.

For each chapter, I recommend that students complete the flow of activities as follows:

1. Read the chapter and make notes
2. Watch the Panopto video recordings which are under Tools in Blackboard
3. Complete the chapter homework assigned in text and review solutions
4. Complete myaccountinglab online homework
5. Complete myaccountinglab pre and posts tests to assess your knowledge of the material

For exam preparation, I recommend that students:

1. Review all chapters in the unit and your notes
2. Refresh on the material using the myaccountinglab PowerPoint presentations
3. Test yourself
 - a. Open your text to the list of learning objectives at the beginning of the chapter.
 - b. For each learning objective, attempt to write out complete answers from memory (without notes!!).
 - c. Compare your answers with your study materials.
 - d. Continue studying sections in which you are not fully prepared.
 - e. Repeat until you truly know the material.

EMAIL AND COURSE ANNOUNCEMENTS

All email contact will take place through the university email system using your myUSI email account. Students are expected to have an up-to-date myUSI account and to regularly check their email accounts. If you're experiencing issues with your myUSI account, you may view myUSI FAQ (<http://media.myusi.org/myusifaq/>).

Updates for this course may be delivered to your student email account or posted in the announcement section of Bb. Every effort is made to keep the class informed on an ongoing basis, so check the course site frequently to see if there are any current announcements!

Get in the habit of visiting the course site and checking your e-mail daily!

HELP RESOURCES

The University of Southern Indiana, not the Romain College of Business, supports the Blackboard system. If you need help using Blackboard, you may:

1. Use the tutorials on the main e-Learning webpage.
2. Contact the USI Computing Help Desk at 812-465-1080, or in person at Forum Wing (FA) 41, or go to their Webpage at <http://www.usi.edu/it/help-desk>

ESTIMATED POINTS POSSIBLE AND GRADING SCALE

First Exam	100 points	90 - 100%	A
Second Exam	100 points	80 - 89%	B
Third Exam	100 points	70 - 79%	C
Final Exam	150 points	60 - 69%	D
Homework	<u>150 points</u>	Below 60%	F
Total	600 points		

AMERICANS WITH DISABILITIES ACT COMPLIANCE

If you have a disability for which you may require academic accommodations for this class, please register with Disability Resources (DR) as soon as possible. Students who have an accommodation letter from DR are encouraged to meet privately with course faculty to discuss the provisions of those accommodations as early in the semester as possible. To qualify for accommodation assistance, students must first register to use the disability resources in DR, Science Center Rm. 2206, 812-464-1961, <http://www.usi.edu/disabilities>. To help ensure that accommodations will be available when needed, students are encouraged to meet with course faculty at least 7 days prior to the actual need for the accommodation. However, if you will be in an internship, field, clinical, student teaching, or other off-campus setting this semester please note that approved academic accommodations may not apply. Please contact Disability Resources as soon as possible to discuss accommodations needed for access while in this setting.

TITLE IX POLICY

USI does not tolerate acts of sexual misconduct, including sexual harassment and all forms of sexual violence. If you have experienced sexual misconduct, or know someone who has, the University can help. It is important to know that federal regulations and University policy require faculty to promptly report incidences of potential sexual misconduct known to them to the Title IX Coordinator to ensure that appropriate measures are taken and resources are made available. The University will work with you to protect your privacy by sharing information with only those who need to know to ensure we can respond and assist. If you are seeking help and would like to speak to someone confidentially, you can make an appointment with a counselor in the University Counseling Center. Find more information about sexual violence, including campus and community resources at www.usi.edu/stopsexualassault.

AVAILABLE SUPPORT SERVICES

The University has a number of support services which are available for students. The Counseling Center located in the University Division provides counseling services for students with learning, physical or other disabilities. Please contact the Counseling Center to learn more about this service. Academic Skills provides tutoring for many lower level courses. Contact the Academic Skills office to determine the courses and hours of tutoring services. If you are interested in an internship in your field, you can contact the Career Placement Center.

CAREER ADVISING

Career advising is available through your academic advisor or any accounting professor. Please take advantage of this opportunity to discuss the career paths open to accounting graduates and to ask relevant questions.

Tentative Schedule for Acct202.N01

DATE	CHAPTER ASSIGNMENTS AND EXAMS
Week 1 Aug 21	Introduction Email from Professor Read Chapter 1 and Make Notes View Panopto Video on Chapter 1 Work S1-2 and P1-23A in textbook and then Review Solutions in Blackboard Complete Chapter 1 Homework in Myaccountinglab
Week 2 Aug 28	Read Chapter 2 and Make Notes View Panopto Videos Chapter 2 Part 1 and Chapter 2 Part 2 Work E2-21A, E2-25A and E2-26A in textbook and then Review Solutions in Blackboard Complete Chapter 2 Homework in Myaccountinglab
Week 3 Sept 5	Read Chapter 3 and Make Notes View Panopto Videos Chapter 3 Part 1 and Chapter 3 Part 2 Work S3-5, P3-44A in textbook and then Review Solutions in Blackboard Complete Chapter 3 Homework in Myaccountinglab
Week 4 Sept 11	Read Chapter 4 and Make Notes View Panopto Videos Chapter 4 Part 1, Chapter 4 Part 2 and Exercise 4-19A Work S4-4 and P4-41A in textbook and then Review Solutions in Blackboard Complete Chapter 4 Homework in Myaccountinglab
Sept 18	Exam 1 (Chapters 1-4)
Week 5 Sept 18	Read Chapter 5 and Make Notes View Panopto Videos Chapter 5 Part 1, Chapter 5 Part 2 and E5-30A Work E5-25A, E5-31A in textbook and then Review Solutions in Blackboard Complete Chapter 5 Homework in Myaccountinglab
Week 6 Sept 25	Read Chapter 6 and Make Notes View Panopto Videos Chapter 6 Part 1 and Chapter 6 Part 2 Work S6-7, E6-23A in textbook and then Review Solutions in Blackboard Complete Chapter 6 Homework in Myaccountinglab
Week 7 Oct 2	Read Chapter 7 and Make Notes View Panopto Videos Chapter 7 Part 1 and Chapter 7 Part 2 Work S7-4, E7-37A in textbook and then Review Solutions in Blackboard Complete Chapter 7 Homework in Myaccountinglab
Week 8 Oct 11	Read Chapter 8 and Make Notes View Panopto Videos Chapter 8 Part 1 and Chapter 8 Part 2 Work P8-42A, P8-45A in textbook and then Review Solutions in Blackboard Complete Chapter 8 Homework in Myaccountinglab
Oct 16	Exam 2 (Chapters 5-8)

DATE	CHAPTER ASSIGNMENTS AND EXAMS
Week 9 Oct 16	Read Chapter 9 and Make Notes View Panopto Video Chapter 9 Part 1 View Panopto Video Chapter 9 Part 2 Work E9-25A in textbook and then Review Solution in Blackboard
Week 10 Oct 23	View Panopto Video Chapter 9 Part 3 Work P9-57A in textbook and then Review Solution in Blackboard Complete Chapter 9 Homework in Myaccountinglab
Week 11 Oct 30	Read Chapter 10 and Make Notes View Panopto Videos Chapter 10 Part 1 and Chapter 10 Part 2 Work P10-43A, P10-44A in textbook and then Review Solutions in Blackboard Complete Chapter 10 Homework in Myaccountinglab
Week 12 Nov 6	Read Chapter 11 and Make Notes View Panopto Videos Chapter 11 Part 1 and Chapter 11 Part 2 Work S11-2, E11-18A, E11-20A in textbook and then Review Solutions in Blackboard Complete Chapter 11 Homework in Myaccountinglab
Nov 13	Exam 3 (Chapters 9-11)
Week 13 Nov 13	Read Chapter 12 and Make Notes View Panopto Video Chapter 12 Part 1 View Panopto Video Chapter 12 Part 2 Work S2, S3 and S4 in textbook and Review Solutions in Blackboard
Week 14 Nov 20	View Panopto Video Chapter 12 Part 3 Work S12-11, S12-12, S12-13, P12-56A in textbook and Review Solutions in Blackboard Complete Chapter 12 Homework in Myaccountinglab
Week 15 Nov 27	Read Chapter 14 and Make Notes View Panopto Video Chapter 14 Part 1 View Panopto Video Chapter 14 Part 2 Work E14-16, P14-36 in textbook and Review Solutions in Blackboard Complete Chapter 14 Homework in Myaccountinglab
Week 16 Dec 4	Study for Final Exam
Dec 8	Comprehensive Final Exam (Chapters 1-12, 14)