

MANAGERIAL ACCOUNTING 202
ACCT 202.NO1
SUMMER 3 ONLINE

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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, 3rd 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 Accounting Princ II-Jeanette Maier-Lytle
3. Review all the course content that is available through the Bb course site.
4. Follow the MyAccountingLab

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

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/Quizzes	<u>150 points</u>	Below 60%	F
Total	600 points		

AMERICANS WITH DISABILITIES ACT

Students with disabilities needing academic accommodation should: (1) register with and provide documentation to the USI Counseling Center, and (2) bring a letter to the instructor indicating the need for accommodation and what type. This should be done during the first week of class. This syllabus and other class materials are available in alternative format upon request. For more information about services available to USI students with disabilities, contact the USI Counseling Center by phone, 812-464-1961, or in person, OC 1051. Students may also consult the Counseling Center website: <http://www.usi.edu/counselingcenter/disabilityguide.aspx>

Tentative Schedule for Acct202.N01

DATE	CHAPTER ASSIGNMENTS AND EXAMS
<p>Week 1</p> <p>July 21</p> <p>Introduction Email from Professor</p> <p>Read Chapter 1 and Make Notes View Panopto Video on Chapter 1 Work S1-2 and P1-31A in textbook and then Review Solutions in Blackboard Complete Chapter 1 Homework in Myaccountinglab</p> <p>July 22</p> <p>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</p> <p>July 23</p> <p>Read Chapter 3 and Make Notes View Panopto Videos Chapter 3 Part 1 and Chapter 3 Part 2 Work S3-6, P3-45A in textbook and then Review Solutions in Blackboard Complete Chapter 3 Homework in Myaccountinglab</p> <p>July 24</p> <p>Read Chapter 4 and Make Notes View Panopto Videos Chapter 4 Part 1, Chapter 4 Part 2 and Exercise 4-24A Work S4-4 and P4-51A in textbook and then Review Solutions in Blackboard Complete Chapter 4 Homework in Myaccountinglab</p> <p>July 25</p> <p>Exam 1 (Chapters 1-4)</p>	
<p>Week 2</p> <p>July 28</p> <p>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</p> <p>July 29</p> <p>Read Chapter 6 and Make Notes View Panopto Videos Chapter 6 Part 1 and Chapter 6 Part 2 Work S6-9, E6-25A in textbook and then Review Solutions in Blackboard Complete Chapter 6 Homework in Myaccountinglab</p> <p>July 30</p> <p>Read Chapter 7 and Make Notes View Panopto Videos Chapter 7 Part 1 and Chapter 7 Part 2 Work S7-1, S7-3, S7-4, S7-13, E7-40A in textbook and then Review Solutions in Blackboard Complete Chapter 7 Homework in Myaccountinglab</p> <p>July 31</p> <p>Read Chapter 8 and Make Notes View Panopto Videos Chapter 8 Part 1 and Chapter 8 Part 2 Work E8-21A, E8-28A, P8-43A, P8-46A, P8-47A in textbook and then Review Solutions in Blackboard Complete Chapter 8 Homework in Myaccountinglab</p> <p>August 1</p> <p>Exam 2 (Chapters 5-8)</p>	

DATE	CHAPTER ASSIGNMENTS AND EXAMS
Week 3 Aug 4 Aug 5 Aug 6 Aug 7 August 8	Read Chapter 9 and Make Notes View Panopto Video Chapter 9 Part 1 View Panopto Video Chapter 9 Part 2 Complete Chapter 9 Homework in Myaccountinglab Read Chapter 10 and Make Notes View Panopto Videos Chapter 10 Part 1 and Chapter 10 Part 2 Complete Chapter 10 Homework in Myaccountinglab Read Chapter 11 and Make Notes View Panopto Videos Chapter 11 Part 1 and Chapter 11 Part 2 Complete Chapter 11 Homework in Myaccountinglab Exam 3 (Chapters 9-11)
Week 4 Aug 11 Aug 12 Aug 13 Aug 14 August 15	Read Chapter 12 and Make Notes View Panopto Video Chapter 12 Part 1 View Panopto Video Chapter 12 Part 2 Complete Chapter 12 Homework in Myaccountinglab Read Chapter 14 and Make Notes View Panopto Video Chapter 14 Part 1 View Panopto Video Chapter 14 Part 2 Complete Chapter 14 Homework in Myaccountinglab Comprehensive Final Exam 4(Chapters 1-12, 14)