

Management Accounting I – Summer 2019 **MGMT 20100-Y01 Online**

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CRITICAL

As an online course, the general approach will be somewhat different from that of the same course taught in the classroom. While the content and coverage of the material will be the same, because we will not be meeting face-to-face on a regularly scheduled basis, **YOU** will be entirely responsible for pacing yourself throughout the course and meeting the deadlines for homework assignments and the two exams as outlined in the course schedule below.

This means that **YOU** have to stay current with the course each and every day on your own. There is always something else you could be (want to be) doing during the Summer, so a key aspect to being successful in this course is to focus on the deadlines with the full understanding that missing the deadline for even one homework assignment, and certainly an exam, will have significant negative consequences on your final grade for the course.

SELF-MOTIVATION • SELF-DIRECTION • SELF-DISCIPLINE **ARE THE KEYS TO SUCCESS IN THIS COURSE**

Course Description

An introduction to management's internal use of accounting information for decision making, production management, product costing, motivating and evaluating performance, and budgeting.

Required Resource

Connect Access Card (includes e-book) – *Managerial Accounting: Creating Value in a Dynamic Business Environment* (11th ed.). Ronald W. Hilton. McGraw Hill Publishing. ISBN: 9781260198645

Course Structure

This course will cover the 10 chapters of the textbook outlined on the course schedule below.

Course Availability

The course is open now and available for you to work all of the homework assignments in Connect if you choose to do so and then use the summer class time to just study for the two exams.

Course Resources

I will provide you with the following resources to help you be successful in the class:

1. A detailed syllabus outlining the course that includes a course schedule.
2. My lecture notes and my lecture videos for each chapter. These notes and videos are the same as I use in my classroom courses, and are really the key to the course because they take the textbook chapter and narrow it down to the key concepts for the chapter. Sometimes textbooks can be a bit overwhelming, so my notes narrow things down so you can focus on the "most important" material in each chapter (and tested on the exams).
3. A class discussion board – We will use Piazza as a means for you all to help each other work through any issues you may be having with the material or homework. I expect that students will help each other with the class as we go along, i.e., if you have a question, post it to the discussion board; if you know the answer to the question, post it to the discussion board. You need to help each other please. In addition, our TA will monitor the discussion board and help as necessary. Turnaround time for answering questions will be 48 hours (more likely 24 hours).
4. **Within Connect** – There are many student-orientated resources including SmartBook, the digital version of the textbook, which actively tailors the content to your individual needs as a student.

Suggested Approach

Although we all learn in our own way and a little differently from each other, I would like to suggest the following approach to taking this online course.

1. Use the syllabus – It includes the course schedule that is critical to undertaking the course.
2. "Skim read" the assigned textbook chapter – This will help you to become familiar with the overall concepts included in the material and terminology used.
3. Review the chapter lecture notes and videos – Again, the chapter lecture notes and videos are really the key to the entire course. I have extracted the "most important" concepts in each chapter from the textbook in order to help you focus your efforts on that material.
4. Do the Connect homework assignments – **This is critical !** Not only are the Connect homework assignments worth 33% of your final grade in the course, they are examples of the problems that will be used to put together the computational questions on the exams.

Grading

A total of 300 points are available for the course. Grades will be based on your performance on a combination of online homework using Connect and online exams weighted as follows:

Homework	10 chapter assignments	100
Exams	2 exams @ 100 points each	200

Final letter grades will be assigned based on your total points in the class as follows:

A+	290 – 300	A	275 – 289	A -	270 – 274
B+	260 – 269	B	245 – 259	B -	240 – 244
C+	230 – 239	C	215 – 229	C -	210 – 214
D+	200 – 209	D	185 – 199	D -	180 – 184
					Less than 180 = F

I reserve the right to adjust this scale (downward only) as I deem appropriate based on the overall class results and/or for an individual student's results.

Online Homework

There are 10 online homework assignments for the class, worth a total of 100 points. You will have unlimited attempts to complete the homework and unlimited “Check My Work” opportunities.

Each homework assignment is due by 11:59 pm EDT as outlined on the course schedule below and will NOT be reopened; so once the due date passes, that homework cannot be made up.

Online Exams

There are 2 online exams for the class, worth a total of 200 points (100 points each). You will have 90 minutes to complete each exam. Each exam will be 45 multiple-choice questions and are closed book/notes and no cell phones are permitted to be used. The exams are NOT cumulative in nature.

The exam “window” is 8:00 am EDT – Noon EDT, so you will need 90 minutes any time during this time frame to take the exam.

We will use ProctorU to administer the on-line exams. Please visit the ProctorU website at <https://proctoru.com/forstudents.php> and thoroughly familiarize yourself with how ProctorU works, including watching the demo video at <https://proctoru.com/videopops/demovideo.php>. Also, please make sure you understand the technical requirements you will need to use ProctorU so you know what is expected way before the first exam.

Exam dates are:

SUNDAY JULY 14 & FRIDAY AUGUST 2

NO CHANGES WILL BE MADE TO THESE DATES FOR ANY REASON

The exam “window” is 8:00 am EDT – Noon EDT

(So you will need 90 minutes any time during this time frame to take the exam)

Missing an Exam for any reason, including travel issues, computer issues, internet issues, not understanding how ProctorU works, etc., will result in zero (-0-) points for that exam



Flex Points

There are 9 “flex points” for the class representing a built-in 3% class curve. That way if you happen to miss a homework assignment or don’t do quite as well on an exam as you would have liked to, it won’t kill your final grade. Please remember though, if you miss the next higher grade at the end of the semester by just a point or two, you really missed it by those one or two points + these 9 “free” points, so your final grade will only be based on your final total points.



Extra Credit Work

Because final grades for the class are based on total points, students that fall short of the next higher grade by a few points often ask if there is any extra credit work available for the class. The answer is no, there is no extra credit work available for the class (see “Flex Points” above).

Academic Integrity

Academic Integrity: A Guide for Students, published by the Office of the Dean of Students in cooperation with Purdue Student Government, is directed to students to define academic dishonesty and how to avoid it. Please take the time to review the guide, which is posted at <http://www.purdue.edu/odos/osrr/academic-integrity/index.html>.

Course Schedule

Module 1

Weeks 1, 2 and 3 Monday 6/24 – Sunday 7/14

Chapter 1 – The Changing Role of Managerial Accounting

Chapter 2 – Basic Cost Management Concepts

Chapter 3 – Product Costing

Chapter 5 – Activity-Based Costing

Chapter 6 – Cost Behavior



Friday 7/12 11:59 pm EDT

Homework Due – Chapters 1, 2, 3, 5, 6

Sunday July 14

Exam 1

Chapters 1, 2, 3, 5, 6

Module 2

Weeks 4, 5 and 6 Monday 7/15 – Friday 8/2

Chapter 7 – CVP Analysis

Chapter 8 – Variable Costing

Chapter 9 – The Master Budget

Chapter 10 – Standard Costing

Chapter 11 – Flexible Budgeting

Wednesday 7/31 11:59 pm EDT

Homework Due – Chapters 7, 8, 9, 10, 11

Friday August 2

Exam 2

Chapters 7, 8, 9, 10, 11
