

ACC 5110: Management Accounting

Fall 2012 Syllabus

The syllabus is updated on a regular basis – please check Blackboard’s online course schedule for the updated version.

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Instructor Information

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Instructor’s response policy

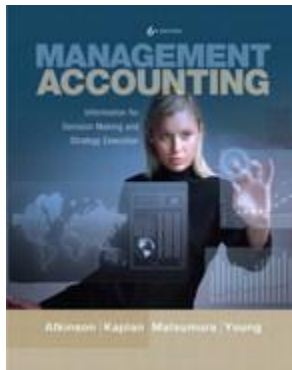
If you send me an email, please put your full name and the name of the course in the subject line. Emails and voicemails will be responded to within 24-48 hours unless it is the weekend. I will not be checking e-mails or messages over the weekend. If you leave me a voicemail or send me an e-mail after 6pm. on Friday, I will respond to you on Monday after 8 am. (Pacific Standard Time).

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Course Information

ACC 5110 – Management Accounting (3 Units) The application of managerial accounting techniques and procedures to the solution of managerial problems in all functional areas of business. Prerequisites: ACC 5070.

Required textbook: The link to the university bookstore is <http://csustan.bncollege.com>. The link to the publisher website is <http://www.coursesmart.com/management-accounting-information-for-decision/anthony-a-atkinson-robert-s-kaplan-ella-mae/dp/9780137024988>



Management Accounting: Information for Decision-Making and Strategy Execution, Sixth Edition
ISBN-13: 978-0-13-702497-1
Author(s): Anthony A. Atkinson; Robert S. Kaplan; Ella Mae Matsumura, and S. Mark Young.

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Course and Technology Prerequisites

Course prerequisite: Prerequisites: ACC 5070 – [Principles of Accounting](#)

Course prerequisite information is provided in the University catalog, <http://catalog.csustan.edu>.

Because this is an online class, you will need internet access, the ability to browse internet and send/receive email, computer with speakers and microphone, Adobe Acrobat Reader (available free at <http://www.adobe.com>), and Microsoft Office (a free office suite, called OpenOffice, is available at www.openoffice.org).

We will use Blackboard, <http://www.csustan.edu/blackboard/>, the university learning management system. Please check out the university's recommendations regarding the appropriate hardware and software that you should be using: <http://www.csustan.edu/blackboard/SoftwareHardware.html>. If you need help with

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accessing Blackboard or other computer-related matters, you can contact the University Office of Information Technology (OIT) Helpdesk at (209)667-3687 or email helpdesk@csustan.edu; the OIT Helpdesk is located in L-150. You can also browse thru the help guides posted at the beginning of the Course Schedule for this class in Blackboard.

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Student Responsibilities

Academic Misconduct

Academic misconduct will not be tolerated. Academic misconduct includes, but is not limited to, giving or receiving information during an exam or quiz, and/or providing other students with information about the content of a quiz or exam. Copying another student's work (e.g., assignment, test) is plagiarism and is considered cheating; those knowingly allowing others to copy their work are equally guilty. Anyone participating (actively or passively) in the unethical utilization or exchange of information for any exam will receive a failing grade in ACC 2130 and will have a memorandum explaining his or her involvement in the incident placed in his or her permanent record in the Dean's office. All academic misconduct will also be reported to the University's Office of Judicial Affairs, under Section 41301 of Title V of the CSU Discipline Code. In support of the educational mission of the campus, the Office of Judicial Affairs investigates and adjudicates allegations of student misconduct. For further information, please see <http://www.csustan.edu/JudicialAffairs/studentresponsibilities.html>.

Netiquette

The university advice on netiquette is posted at <http://www.csustan.edu/blackboard/Netiquette.html>.

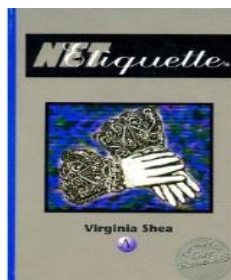
Some netiquette by Virginia Shea includes:

1. **Remember we're all *Human*.** Be respectful, professional, and careful about what you say and how you say it.
2. **Be aware of the image you are projecting online.** Use clear writing and good form.
3. **Respect other people's time.** Keep communication short and to the point. Stay on topic.
4. **Make yourself look good.** Be on your best behavior. **No *flame wars*.**

5. **Let the subject line work for you.** Use a meaningful and concise subject line so your Instructor and classmates will have a clear idea of your topic and ideas. For this course, please put your full name and topic in the subject line.
6. **Be forgiving.** When someone makes a mistake -- whether it's a spelling error, a so-called *stupid* question (there may not really be stupid questions), or an unnecessarily long answer -- be kind about it. If you decide to inform someone of a mistake, point it out politely, and preferably by private email rather than in public.
7. **AVOID ALL CAPS!** This is generally seen as SHOUTING, and that's considered rude.
8. **Don't share copyright protected materials.** For this ACC 2130 class, the online lectures are copyrighted and should not be distributed.
9. **Be careful with sarcasm and humor.** Without face-to-face contact, your comments or jokes may be considered as unnecessary criticism and lead to serious misunderstandings.
10. **Be aware of cultural and language differences.**
11. **Respect other people's privacy.** Don't send commercial advertisements, or SPAM, to your classmates or instructors.

You can also check out Netiquette by Virginia Shea at

<http://www.albion.com/netiquette/corerules.html>



Title: Netiquette Author: Virginia Shea Publisher: Albion Books; 1st edition (May 1994) ISBN 0-963-70251-3

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Help Resources

University Website for Online Students

The university has provided this website,

<http://www.csustan.edu/StudentServices/>, to support online students.

Disability Services

Students with disabilities can contact the Disabilities Resources Department, <http://www.csustan.edu/DRS/Contact.html>.

Office of Information Technology (OIT) Helpdesk

If you need help with accessing Blackboard or other computer-related matters, you can contact Helpdesk at (209)667-3687 or email helpdesk@csustan.edu.

Online Office Hours

I have office hours in DBH 242 on Wednesdays 8:30 am. – 12:30 pm., and 3 – 4 pm. During these office hours, I'm also available via the Office Hours link in Blackboard. You can also reach me via my office phone.

Help Forums in Blackboard

You can post help-related questions in the Help discussion forum in Blackboard.

College of Business' Student Success Center

If you need help with planning your MBA studies, please contact the MBA Office or check out <http://www.csustan.edu/omba/contactus.html>

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Tentative Course Schedule

Below is just a brief plan for this semester. Full details will be provided in the Course Schedule in Blackboard, <http://www.csustan.edu/blackboard>. Each class week begins Monday 8 am., and ends on Sunday 11:30 pm. (Pacific Standard Time).

Start of week:	Chapters from textbook:
1 – Aug. 22	Introduction
2 – Aug. 27	Chapter 1: How Management Accounting Information Supports Decision Making
3 – Sept. 4 (note: Sept. 3 – Labor Day, no class)	Chapter 2: The Balance Scorecard and Strategy Map
4 – Sept. 10	Chapter 3: Using Costs in Decision Making

5 – Sept. 17	Chapter 3 (contd.)
6 – Sept. 24	Chapter 4: Accumulating and Assigning Costs to Products
7 – Oct. 1	Test #1 – covers chapters 1 – 3. Chapter 4 (contd.)
8 – Oct. 8 (note: Oct. 10 – Columbus Day, no class)	Chapter 5: Activity-Based Cost Systems
9 – Oct. 15	Chapter 6: Measuring and Managing Customer Relationships
10 – Oct. 22	Chapter 7: Measuring and Managing Process Performance
11 – Oct. 29	Test 2 – covers chapters 4 – 6. Chapter 8: Measuring and Managing Life-Cycle Costs
12 – Nov. 5	Chapter 9: Behavioral and Organizational Issues
13 – Nov. 13 (note: Nov. 12 – Veterans Day, no class)	Chapter 10: Using Budgets for Planning and Coordination
14 – Nov. 19 (note: Nov. 22,23 – Thanksgiving, no class)	Chapter 10 (contd.)
15 – Nov. 26	Chapter 11: Financial Control
16 – Dec. 3	Chapter 11 (contd.)
17 – Dec. 10 (Dec. 10 is also the “Last day of classes”)	Wrap-Up Final – chapters 7 – 11.

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Course Grading

The following *weights* will be used to determine the final grade. Plus/minus grading will be used.

Discussion forums	15%
Submitted assignments	15%
Quizzes	10%
Test #1	15%
Test #2	15%
Final	20%
Paper	<u>10%</u>

TOTAL

100%

Your total weighted score will be calculated as follows:

	Column 1	Column 2	Column 1 X Column 2
	<u>Your score (0% to 100%)</u>	<u>Weights</u>	<u>Weighted score</u>
Discussion forums		15	
Submitted assignments		15	
Quizzes		10	
Test #1		15	
Test #2		15	
Final		20	
Paper		10	
TOTAL		100	Your TOTAL weighted score

Your letter grade is based on your “TOTAL weighted score” as follows:

A = 90 to 100%,

B = 80 to less than 90%,

C = 65 to less than 80%,

D = 50 to less than 65%,

F = less than 50%.

Plus/minus grading will be used.

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Descriptions

Discussion forums (graded): Discussion forums contribute to a learning online community. All discussion forums, with the exception of those listed in the next section, have deadlines and are graded. The rubric for assessing your contribution to each graded discussion forum is:

0 point	1 point	2 points	3 points	4 points	5 points
There is no post.	If you post, you will never get less than 2 points.	There is a post but it does not address the	There is a post but it does not adequately	The post does not adequately addresses	The post addresses the question(s):

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		question(s) and there are no replies to others.	addresses the question(s): there is some replies to others. This is your minimum.	the question(s): there are replies to others. You are engaging with others, this is good.	there are replies to others. You are engaging and contributing to our online learning community. This is your goal!
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Note: The above rubric is based on the rubric used by Julia Parra in the Sloan-C's Online Teaching Certificate Program, September 2010 Cohort.

At the end of the semester, your average or percentage score for discussion forums will be calculated.

Discussion forums (not graded): There is a Help Forum for you to ask general questions. More non-graded discussion forums can be set up if there is a need for them. These forums have no deadlines.

Quizzes: The purpose of these online quizzes is to determine whether you understand certain concepts covered. Your ability in these quizzes will provide feedback for you to improve your performance; this helps you to do better in the next exam. You can attempt these quizzes as many times as you want, and only your best score is recorded. Each quiz is timed. The deadline to complete quizzes is Sunday 11:30 pm. (Pacific Standard Time). Make up quizzes will not be given for any reason or for any circumstances. **Do not give or receive assistance for these online quizzes; do not discuss the content of these quizzes with anyone. You can refer to your textbook and notes while working on these quizzes.** At the end of the semester, your average or percentage score for discussion forums will be calculated.

Submitted assignments and paper: The instructions for writing these will be given during the semester.

Two mid-term tests and one final exam: Students must earn their grade. Students will not be given a passing grade simply so that they may pass, graduate, or receive

scholarship/loan/etc. You should take your exam in timely manner; there will be no makeup exams. 0% is assigned to all missed mid-term exams. You should not miss the final exam. No I (incomplete) or CR/NC (credit/no credit) grading will be given as only letter grades are given in this class.

All work is due on time and the Mid Term Tests and Final Exam must be completed during the stated exam period. There will be NO exceptions.

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