MISSION STATEMENT: The School of Business prepares a diverse student body for successful careers by offering high-quality professional business programs in a student-centered learning environment. As a teaching institution enriched by management practice-related and pedagogical scholarship and service, the School primarily serves undergraduate students while offering strategically-focused graduate programs.

COURSE NUMBER AND TITLE: AC 233 ZA – Managerial Accounting I
CLASS MEETING TIME: Not Applicable
PREREQUISITES: IS 113, AC 223 and MA 110 or concurrent enrollment in MA 110
INSTRUCTOR: Dr. Danny Kennett
OFFICE: Cremer Hall 114
OFFICE HOURS: By appointment at my discretion for sensitive, confidential matters
TELEPHONE NUMBER: Not Applicable (The course and all communications are entirely online.)
E-MAIL: dkennett@emporia.edu
SUPPLEMENTAL MATERIALS: None

COURSE DESCRIPTION:
An introduction to the concepts and tools associated with providing accounting information to management. Major topics include: cost behavior, cost estimation, cost accumulation and assignment, budgeting, responsibility accounting, and the uses of accounting information for control.

COURSE OBJECTIVES:
1. To provide an understanding of cost concepts.
2. To enhance the understanding of the costing process for goods and services.
3. To provide an understanding of managerial accounting concepts for planning and controlling operations and decision making.
4. To incorporate ethical issues as appropriate.
5. To utilize current technology as appropriate.

WORD AND EXCEL 2007 or 2010:
Various assignments and other matters will require Word and Excel 2007 or 2010. There are no exceptions.

ANNOUNCEMENT POLICY:
Announcements will be made through email and/or Blackboard’s Announcements function. While I do not anticipate any major changes, I reserve the right to do so. At my discretion, any changes will become effective 24 or 48 hours after posting in Announcements and/or by email.

REMINDER POLICY:
I do not have a responsibility or an obligation to email or make announcements that are “reminders” of due dates for assignments, quizzes, exams, etc.

COURSE ADMINISTRATION:
This course is not self-paced. The beginning date is Monday, May 21, 2012, and the ending date is Friday, June 22, 2012. Dates for exams are fixed as are due dates for graded assignments. See the COURSE CALENDAR.

EMAIL POLICY:
Matters that are personal in nature may be emailed to me. All such emails must have “AC233ZA” and an indication of the matter in the “subject” line. Emails that do not meet the “subject” line requirement will be deleted without
being read. Use the Discussion Board for all matters related to the course and/or material. I will normally check email and the Discussion Board at least once each day, Monday through Friday between 9:00 a.m. and 2:00 p.m. I will respond as quickly as possible but I do not guarantee a minimum response time.

**TECHNICAL BLACKBOARD ASSISTANCE:**
If you have questions about and/or need assistance using Blackboard’s features and functions contact TCS at (620) 341-5555. “Practice” quizzes, exams, and assignments will be provided to familiarize you with Blackboard’s features and functions. These are "practice" only. They will not be included in the course grade determination.

**COURSE EVALUATION PROCESS and GRADE DISTRIBUTION:**
The grade for the course will be determined on the basis of total points. The planned distribution of total points is shown below. While I do not anticipate changes, I reserve the right to do so. It is possible that other graded assignments may be made that will be added to the total points available.

<table>
<thead>
<tr>
<th>Points</th>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Four exams (@ 100 points each)</td>
<td>400</td>
<td>A 100 – 90%</td>
</tr>
<tr>
<td>Chapter quizzes</td>
<td>50</td>
<td>B 89 – 80%</td>
</tr>
<tr>
<td>Ethics assignment</td>
<td>10</td>
<td>C 79 – 70%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>460</strong></td>
<td>D 69 – 60%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F Below 60%</td>
</tr>
</tbody>
</table>

**EXAMS:**
All exams will be taken on-line using Blackboard. Each exam will include multiple-choice questions and fill-in-the-blank questions for problems. Multiple-choice questions may also be used for calculations in which case a "none of the numerical alternatives are correct" will usually be an alternative and it may be the correct alternative.

Each exam will be timed and the time limit will be strictly enforced. A severe penalty will be imposed if an exam is not received within the allowed time limit, the potential is "zero" for exceeding the time limit. Only one attempt will be allowed for an exam. If you are "bumped" off the system, you will be able to reenter and complete the exam. However, this will not affect the time allowed. For example, if you begin an exam at 1:00, work for 10 minutes, get bumped off, and reenter the exam after 5 minutes, then 15 minutes of the allowed time have been used. Make sure you have a reliable internet connection.

Each exam will cover only the designated chapters. Exam 4 is not comprehensive. As you will note, many chapters will use concepts, tools, terms, and calculations discussed in a previous chapter(s).

Each exam will be available for 24 hours starting at 1:00 pm on the specified date (see the Course Calendar.). If an exam is not taken during the specified period of time the make-up exam procedure discussed below will be applied.

One point will be assigned to each multiple-choice question and each blank. Therefore the total will be a “raw score” less than 100. The raw score will be multiplied by a factor to convert the exam to 100 points.

**MAKE-UP EXAM PROCEDURE:**
If exam 1, 2, and/or 3 cannot be taken for a valid reason, a make-up exam (covering chapters 1 - 8) will be substituted for the missed exam(s). The make-up exam will include problems, multiple-choice, and may also include short-answer essay questions. It will be available Friday, June 22, 2012, at 1:00 for 24 hours. If an exam is missed without a valid reason, a "zero" will be recorded for the exam and there will be no make-up. Since the make-up exam will be available immediately after exam 4, there is no make-up for exam 4.

Vacations and travel are not valid reasons for missing an exam(s).

**CHAPTER QUIZZES:**
All quizzes will be taken on-line using Blackboard’s Assignments. There will be nine chapter quizzes (chapters 1 – 6 and 8 – 10). Each quiz will consist of 10 multiple-choice questions. Quizzes are open-book and open-notes. For each chapter, I will provide a relatively specific reading guide and my comments on various points. This will be the basis for the related chapter quiz. The quizzes are based on chapter content, not the assigned homework. Each quiz
is timed, you will have to study the material designated by the chapter reading guide to complete the quiz within the
time limit. To work the problems assigned for each chapter will require knowing the tools, techniques, terms,
concepts, calculations, etc. discussed in the chapter. The quizzes and reading guides are designed to ensure you
have this information.

In total, the quizzes will be worth 50 points. The lowest quiz score will be dropped, then the sum of the remaining
quizzes will be multiplied by a factor of 0.625 (8 quizzes x 10 points each x 0.625 = 50 points).

One attempt will be allowed for each quiz. The time limit for each quiz is ten minutes. I allow for transmission
time and then 1 point will be deducted for each 15 seconds over the time limit.

Quizzes over chapters 1 – 3 will be available from May 21 at 1:00 p.m. to 1:00 p.m., May 28.
Quizzes over chapters 4 and 5 will be available from May 30 at 1:00 p.m. to 1:00 p.m., June 5.
Quizzes over chapters 6 and 8 will be available from June 7 at 1:00 p.m. to 1:00 p.m., June 13.
Quizzes over chapters 9 and 10 will be available from June 15 at 1:00 p.m. to 1:00 p.m., June 20

The quizzes must be completed during the period they are available. A quiz cannot be taken after the designated
time period has passed and there are no make-up procedures for chapter quizzes.

ETHICS ASSIGNMENT:
The ethics assignment will be available June 15 and due no later than June 22 at 1:00 pm. Ethics assignments will not
be graded prior to the due date.

CHAPTER READING ASSIGNMENTS:
A “fill-in-the-blank” type study guide is provided for each chapter. These are designed to identify key concepts and
tools and may include my comments on the material. I suggest printing the chapter study guide and completing it in
pencil. Each chapter quiz comes only from the applicable chapter study guide. Exams come from the applicable
chapter study guides and assigned exercises and problems.

Chapter study guides are available in Course Content.

GRADE CENTER:
Information will be accumulated in the Grade Center that will not be included in the determination of the course
grade. For example, raw scores on quizzes will be recorded in the grade center and results of practice quizzes and/or
exams. Therefore, the Grade Center does not represent your grade for the course.

CONFIDENTIAL INFORMATION:
Confidential information is protected by law. I must be careful to comply with the law and protect your rights. If a
matter protected by law must be addressed I may have to consult the University’s legal counsel to ensure
compliance with applicable laws.

ACADEMIC DISHONESTY:
All assignments are to be completed as an individual in accordance with the applicable procedures. This course
does not include any team or group work. All work will be submitted as the individual student’s product. When a
student submits work (exam, quiz, assignment, etc.), he/she explicitly asserts the work is solely the product of
his/her individual effort.

If a student submits work that is not solely his/her work, zero points will be allowed for the assignment, quiz or
exam. If another student(s) provides prohibited assistance, that student(s) will also receive a zero for the
assignment, quiz or exam. There are no exceptions. I will comply with applicable University policy which may
require a more severe penalty, including an "F" for the course, and other sanctions or reporting requirements.

I will take steps to deter and detect academic dishonesty.

At Emporia State University, academic dishonesty is a basis for disciplinary action. Academic dishonesty includes
but is not limited to activities such as cheating and plagiarism (presenting as one's own the intellectual or creative
accomplishments of another without giving credit to the source or sources. The faculty member in whose course or under whose tutelage an act of academic dishonesty occurs has the option of failing the student for the academic hours in question and may refer the case to other academic personnel for further action. Emporia State University may impose penalties for academic dishonesty up to and including expulsion from the university. Cheating and plagiarism will not be tolerated. You are encouraged to share your knowledge and experience with your fellow students; however, the final product of exams and assessments are meant to be individual efforts and those that are not may be punished by failure (score of zero) on that assignment and referral to the appropriate University offices.

HOMEWORK AND SOLUTIONS:
Homework problems are assigned for each chapter. These problems are for practice, they will not be submitted for grading. My suggested solutions for the problems will be posted in Course Content. It is possible that a solution may contain an unintentional error. If a suggested solution does not seem or look “right” please post your question/comment in the Discussion Board.

Experience has shown that reading a problem and then reading the suggested solution is not adequate preparation to work exam problems. You should work a problem(s) and then compare your work to the solutions. Too often, in face-to-face classes students have commented “It looked easy and I understood it, when you worked the problem in class but I could not work the problem on the exam.” When you work the problems, you enhance your understanding of the related calculation(s) and develop the skills and reasoning to solve problems.

DISCUSSIONS:
Use the "Discussions" to post questions, comments, etc. regarding the subject matter, exercises and solutions, and the syllabus.

Do not use "Discussions" for matters of a personal nature or inappropriate purposes.

I will normally check Discussions at least once each day Monday through Friday between 9:00 am and 2:00 pm. I will respond to questions and comments as quickly as possible but I do not guarantee a minimum response time. I will not respond to email questions that should be posted in Discussions.

See the course calendar. I will not respond to content questions posted 24 hours prior to the beginning of an exam and while the exam is available.

WITHDRAWAL POLICY:
The option of the instructor to initiate student withdrawal for excessive student absences does not apply to this course. Students who decide to withdraw and receive an automatic "W" must complete the formal withdrawal procedure by Monday, June 11. After that date, a student may not withdraw from the class nor may the instructor assign a "W".

INCOMPLETE:
A student may receive an “incomplete” for the course only if he/she is unable to complete the course for a reason(s) beyond his/her control. It is the student’s responsibility to contact me regarding an incomplete and provide verifiable evidence. Verifiable evidence is required.

COURSE CALENDAR:
See the Excel file, “Course Calendar.”

DATES AND TIMES:
Dates and times are provided by the Blackboard server located on the ESU campus.

DISABLED STUDENT POLICY:
Please contact the instructor immediately if (1) you have or think you have a disability or medical condition which may affect your performance, attendance, or grades in this class and for which you wish to discuss accommodations of class related activities or schedules, (2) you may require medical attention during class, or (3) you may need special emergency evacuation preparations of procedures. Emporia State University will make reasonable accommodations for persons with documented disabilities. Students need to contact
the Director of Disability Services and the professor as early in the semester as possible to ensure that classroom and academic accommodations are implemented in a timely fashion. All communication between students, the Office of Disability Services, and the professor will be strictly confidential. Contact the Office of Disability Services and Non-Traditional Student Programs at Room 211 S. Morse Hall, 620/341-6637 Voice, 620/341-6646 TTY, or via e-mail disabser@emporia.edu. Accommodations are provided on an individualized, as-needed basis after needs and circumstances have been evaluated.

CHANGES:
I do not anticipate any changes in course content, policies, procedures, quizzes, exams, etc. However, I reserve the right to make changes if necessary.

NOTIFICATIONS:
You should check email and Blackboard’s Discussion Board and Announcements daily Monday through Friday.

COURSE TOPICS:

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction</td>
</tr>
<tr>
<td>2</td>
<td>Cost behavior</td>
</tr>
<tr>
<td>3</td>
<td>Cost-volume-profit analysis</td>
</tr>
<tr>
<td>Exam 1</td>
<td>Available May 29 at 1:00 p.m. for 24 hours</td>
</tr>
<tr>
<td>4</td>
<td>Cost accumulation, tracing and allocation</td>
</tr>
<tr>
<td>5</td>
<td>ABC, ABM and TQM</td>
</tr>
<tr>
<td>Exam 2</td>
<td>Available June 6 at 1:00 pm for 24 hours.</td>
</tr>
<tr>
<td>6</td>
<td>Relevant information for special decisions</td>
</tr>
<tr>
<td>7</td>
<td>Budgeting and control</td>
</tr>
<tr>
<td>8</td>
<td>Performance evaluation</td>
</tr>
<tr>
<td>Exam 3</td>
<td>Available June 14 at 1:00 pm for 24 hours.</td>
</tr>
<tr>
<td>9</td>
<td>Responsibility accounting</td>
</tr>
<tr>
<td>10</td>
<td>Capital investments</td>
</tr>
<tr>
<td>Exam 4</td>
<td>Available June 21 at 1:00 pm for 24 hours.</td>
</tr>
<tr>
<td>Make up</td>
<td>Available June 22 at 1:00 pm for 24 hours.</td>
</tr>
</tbody>
</table>