I. Online Office Hours:
I use e-mail correspondence to conduct office hours. Please DO NOT e-mail me through Course Den. I have had problems in the past with CourseDen e-mail. E-mail me at my regular UWG address (listed above). Unless I’m administering an exam, my “official” office hours will be:

Monday through Thursday 2:00-3:30 p.m.
Monday through Thursday 7:30-9:00 p.m.

Feel free to e-mail me outside my office hours as well. It may take longer for me to respond, but I will do so as soon as possible.

II. Catalog Description:
The study of strategy cost management and managerial reports for day to day control.

III. Required Background and Experience
A. Prerequisites: ACCT 2102 with grade of C.

B. Prerequisite Justification: The accounting major should understand the accounting model, the analysis and substance of financial decisions, and basic organizational behavior concepts for application in this course.

IV: Learning Goals and Objectives
LO 4.1 Students will be able to demonstrate knowledge of product costs.
LO 4.2 Students will be able to demonstrate knowledge of operational and financial budgets.
V: Reading Materials


- Connect Access is all you need for the class. It includes an e-book.
- If you would also like a hard copy of the textbook, you can buy one when you buy Connect.
- I will e-mail you a copy of the Connect Registration Sheet. I will also put the registration sheet on Course Den. If you click on the registration sheet’s LINK, you will be able to purchase the Connect package at a special price of $99 (rather than the usual cost of $137.50). PLEASE CLICK ON THE LINK FOR THE SPECIAL PRICE! If you cut and copy the link or type it into your browser, you may be taken to the regular site and you will be charged the regular price!

VI: Special and Unique Student Materials

- A four-function calculator is required for this course. You will not be allowed to use any other type of calculator (including phone calculators) on the exams.

VII: Special or Unique University Facilities

- None

VIII: Expanded Description of the Course and Instructional Methods

A. Expanded Description of the Course
This course emphasizes traditional product and service cost accumulation systems, cost allocation and their impact on managerial decisions. Planning procedures are covered as they relate to control decisions include standard costing and variance analysis. Managerial decision making is further emphasized through the study of relevant costs.

B. Course Format
- Each chapter is divided into several parts. A separate video has been created for each part.
- Videos include both conceptual discussions and examples. Handouts corresponding to each video are available on CourseDen. You should print the handouts and refer to them as needed while watching the videos.
- Read the chapters in the book. The book covers material not included in the videos.
- Work the suggested study problems in the book.
- Complete the chapter quiz available on Connect.
- Work the exam review problems that are posted on CourseDen. Exam questions will closely resemble the review problems.
IX. Methods of Instruction and Evaluating Outcomes:

1. Each chapter includes a five question quiz. Quizzes are individual assignments. Receiving any type of assistance on a quiz constitutes academic dishonesty and will result in dismissal from the class with a grade of F. You are allowed two attempts on each quiz. Please note that your second attempt will likely not be the same quiz as your first attempt. Only your highest attempt will be counted toward your final grade.

2. Two on-campus (or remote location) exams are included in this class. The second exam is not comprehensive.
   - Note: Course Den includes a set of review problems for each exam. Review problems closely resemble exam problems.
   - Exams are closed book.
   - However, each student is allowed to bring two sheets of BLUE paper to the exam with notes, formulae, etc.
     - Each sheet of paper must have the student’s name printed on it and it must be turned in with the exam.
     - Did I mention the two sheets of paper must be BLUE?????
     - If a student comes to an exam without two sheets of blue paper, two sheets will be given to him/her. The student will write his/her name on the blank sheets and will turn them in with the exam.
     - So, at the end of the exam, each student will turn in:
       - their exam
       - two sheets of BLUE paper with their name printed on each sheet.
     - Please do not buy a ream of blue paper! You should be able to buy a few sheets from a printer such as the UPS Store or Staples – if you are lucky, they may give them to you for free since you will only need four sheets for the entire semester!
   - If you will be taking the exams from a remote location, please go to the following link for information on how the process works.
     [https://uwgonline.westga.edu/exams.php](https://uwgonline.westga.edu/exams.php)

Option A (taking the exam online) is not available. You must take the exam at an approved testing center (Option B). Also, you MUST provide UWG|Online and me with all of the required information no later than **Wednesday, May 17th**. If I do not receive all of the information by that date, you will not be able to take the exam remotely.

3. Final grades will be calculated as follows:

   Online Quizzes (10 @ 4% each)* 40%
   On Campus Exams (2 @ 30% each) 60%

   * Two attempts per quiz; only the highest grade of the two attempts will be counted
X. Other Miscellaneous, But Important Information:

American Disabilities Act
It is the policy of UWG to accommodate students with disabilities, pursuant to federal, state law and UWG’s commitment to equal educational opportunities. Please contact Disability Services for more information (272 Parker Hall: (678) 839-6428). If you need special accommodations for this class (e.g., longer exam time, a quiet room), you must provide me with your documentation from Disability Services before the first exam. Special accommodations cannot be made if I do not have the proper paperwork in advance.

Academic Integrity
The following is an excerpt from the UWG Student Handbook:

Honor Code
At the University of West Georgia we believe that academic and personal integrity are based upon honesty, trust, fairness, respect and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism*, cheating*, fabrication*, aid of academic dishonesty, lying, bribery or threats, and stealing.

Academic dishonesty will result in dismissal from the class with the grade of F.

XI. MY.WESTGA.EDU

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis.

XII. EXTRA CREDIT

There is no extra credit in this course beyond that explicitly stated in the course syllabus.

XIII. WORK FROM OTHER COURSES

Work submitted for credit in other courses will not be accepted for credit in this course.
XIV: Student Rights and Responsibilities

Please carefully review the information at the following link:
http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf
the document at this link contains important information pertaining to your rights and responsibilities in this class. Because these statements are updated as federal, state, university, and accreditation standards change, you should review the information each semester.

XV: Credit Hour Policy (3 credit hours)

Students in this class will spend 120 minutes per day with faculty instruction (either face-to-face or online). Generally, students can expect to spend about 360 minutes of class work outside of the classroom each day. This out-of-class work may include, but not limited to, readings, assignments, projects, group work, research, and test preparation. The amount of out of class time required for a given outcome will vary by student.
### XVI: COURSE OUTLINE (Subject to change)

<table>
<thead>
<tr>
<th>DAY</th>
<th>DATE</th>
<th>Assignments</th>
<th>Suggested Study Problems (5th ed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>5/15</td>
<td>Chapter 3: CVP Analysis</td>
<td>25,26,35,39,41,42,45,52,61</td>
</tr>
<tr>
<td>T</td>
<td>5/16</td>
<td>Chapter 4: Decision Making</td>
<td>39,46,47,49,63</td>
</tr>
<tr>
<td>W</td>
<td>5/17</td>
<td>Chapter 6: Fundamentals of Product Costing</td>
<td>25,36,39,41,45,49</td>
</tr>
<tr>
<td>Th</td>
<td>5/18</td>
<td>Chapter 7: Job Costing</td>
<td>21(b),24,28,29,33,37,42,43</td>
</tr>
<tr>
<td>F</td>
<td>5/19</td>
<td>Chapter 8: Process Costing</td>
<td>22,31,32,40,46(a) &amp; (b),48</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>LAST DAY TO DROP WITH A W (MUST DROP BY 4:00 P.M.)</strong></td>
<td></td>
</tr>
<tr>
<td>M</td>
<td>5/22</td>
<td>Exam 1 (Ch. 2,3,4,6,7)</td>
<td>Adamson Hall 117 6:30-8:30 p.m. Bring pencil and calculator</td>
</tr>
<tr>
<td>T</td>
<td>5/23</td>
<td>Chapter 11: Service Department &amp; Joint Costs</td>
<td>26,27,29,31,37,39,45,46,62</td>
</tr>
<tr>
<td>W</td>
<td>5/24</td>
<td>Chapter 13: Budgeting</td>
<td>24,29,33,39,51,53,55</td>
</tr>
<tr>
<td>Th</td>
<td>5/25</td>
<td>Chapter 16: Flexible Budget &amp; Variance Analysis</td>
<td>27,28,29,36,37(a),43(a),48,65(a)</td>
</tr>
<tr>
<td>F</td>
<td>5/26</td>
<td>Chapter 15: Transfer Pricing</td>
<td>20,22,25,28,37</td>
</tr>
<tr>
<td>M</td>
<td>5/29</td>
<td><strong>MEMORIAL DAY</strong></td>
<td></td>
</tr>
<tr>
<td>T</td>
<td>5/30</td>
<td>Exam 2 (Ch. 8,11,13,16,15)</td>
<td>Adamson Hall 117 6:30-8:30 p.m. Bring pencil and calculator</td>
</tr>
</tbody>
</table>