Instructor: Dr. Christine M. Haynes
Phone: (678) 839-4814
Fax: (678) 839-5040

Office: Adamson Hall 202B
E-mail: chaynes@westga.edu

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 calculator is required for the exams in this course.
  - Cell phone calculators are NOT allowed.
  - Calculators cannot be shared.

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

For the best possible outcome (i.e., grade) in this class, I suggest the following steps:

1. First, watch the videotaped “lecture” for the chapter (available on Course Den).
   a. Each chapter is divided into several parts. A separate video has been created for each part. The videos are about 15-25 minutes each.
   b. **Videotaped lectures run at a normal speed. Although you can stop them, replay them, and slow them down, they are not intended to replace reading the textbook.**
   c. Videos include both conceptual discussions and numerical examples. Pay close attention to all of the material – both types of questions will be on the exams.
   d. Handouts corresponding to each example are posted on Course Den. Print the relevant handout – you will need to refer to it as you watch the video.
2. After watching the video, read the relevant chapter in the e-book.

3. Work the suggested study problems in the book (the list of study problems is provided on the last page of this syllabus). This is your opportunity to practice what is discussed in the videos and what you have read in the book before you take the graded quiz for the chapter. Solutions to all of the study problems are available on Course Den.

4. Complete the chapter quiz. Quizzes are accessed through McGraw-Hill Connect. After the due date, each quiz problem will be available for study purposes.

Practice problems are available for each exam. Some students work relevant practice problems before taking each quiz. Others wait and work them as a review just before the exam. Many of the exam questions will closely resemble the practice problems.

IX. Methods of Instruction and Evaluating Outcomes:

1. Each chapter includes a 10 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 exams are included in this class. The exams must be taken at a physical location under a proctor’s supervision.
   - Adamson Hall, Room 217 will serve as the “free” testing location.
   - If you cannot come to campus for the exam, you are welcome to take it at a remote location. Please note that remote testing centers charge fees. If you will be taking the exams from a remote site, 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 16th. If I do not receive all of the information by that date, you will not be able to take the exam remotely.
   - The second exam is not comprehensive.
   - 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.
Final grades will be calculated as follows:

- So, at the end of the exam, each student will turn in:
  - the exam
  - two sheets of BLUE paper with the student’s name 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!

3. Final grades will be calculated as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90-100</td>
</tr>
<tr>
<td>B</td>
<td>80-89</td>
</tr>
<tr>
<td>C</td>
<td>70-79</td>
</tr>
<tr>
<td>D</td>
<td>60-69</td>
</tr>
<tr>
<td>F</td>
<td>Below 60</td>
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</tbody>
</table>

   * Two attempts per quiz; only the highest grade of the two attempts will be counted

4. **Missed Test:** If you cannot take the test at the scheduled time, you must contact me before the test is given, except in the case of a last minute emergency. I reserve the right to impose up to a 50% penalty on a make-up test if you do not inform me in advance that you will miss the test.

5. **Online Quizzes:** You will need to register at McGraw Hill Connect Accounting in order to be able to do the online quizzes. As noted above, instructions for registering at Connect are available on Course Den. The quizzes have deadlines. It is your responsibility to be aware of these deadlines and to adhere to them. The deadlines will be strictly enforced.

X. **ACADEMIC SUPPORT**

**Accessibility Services:** Students with a documented disability may work with UWG Accessibility Services to receive essential services specific to their disability. All entitlements to accommodations are based on documentation and USG Board of Regents standards. If a student needs course adaptations or accommodations because of a disability or chronic illness, or if he/she needs to make special arrangements in case the building must be evacuated, the student should notify his/her instructor in writing and
XI: ONLINE COURSES

UWG takes students’ privacy concerns seriously: technology-enhanced and partially and fully online courses use sites and entities beyond UWG and students have the right to know the privacy policies of these entities. For more information on privacy and accessibility for the most commonly used sites, as well as technology requirements visit the UWG Online site.

Students enrolled in online courses can find answers to many of their questions in the Online/Off-Campus Student Guide.

If a student is experiencing distress and needs help, please see the resources available at the UWG Cares site. Online counseling is also available for online students.

XII: 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.

The University of West Georgia maintains and monitors a confidential Academic Dishonesty Tracking System. This database collects and reports patterns of repeated student violations across all the Colleges, the Ingram Library, and the School of Nursing. Each incidence of academic dishonesty is subject to review and consideration by the instructor, and is subject to a range of academic penalties including, but not limited to, failing the assignment and/or failing the course. Student conduct sanctions range from
verbal warning to suspension or expulsion depending on the magnitude of the offense and/or number of offenses. The incident becomes part of the student’s conduct record at UWG.

Additionally, the student is responsible for safeguarding his/her computer account. The student’s account and network connection are for his/her individual use. A computer account is to be used only by the person to whom it has been issued. The student is responsible for all actions originating through his/her account or network connection. Students must not impersonate others or misrepresent or conceal their identities in electronic messages and actions. For more information on the University of West Georgia Honor Code, please see the Student Handbook.

XIII: UWG EMAIL POLICY

University of West Georgia students are provided a MyUWG e-mail account. The University considers this account to be an official means of communication between the University and the student. The purpose of the official use of the student e-mail account is to provide an effective means of communicating important university related information to UWG students in a timely manner. It is the student’s responsibility to check his or her email.

XIV: CREDIT HOUR POLICY

The University of West Georgia grants one semester hour of credit for work equivalent to a minimum of one hour (50 minutes) of in-class or other direct faculty instruction AND two hours of student work outside of class per week for approximately fifteen weeks. For each course, the course syllabus will document the amount of in-class (or other direct faculty instruction) and out-of-class work required to earn the credit hour(s) assigned to the course. Out-of-class work will include all forms of credit-bearing activity, including but not limited to assignments, readings, observations, and musical practice. Where available, the university grants academic credit for students who verify via competency-based testing, that they have accomplished the learning outcomes associated with a course that would normally meet the requirements outlined above (e.g. AP credit, CLEP, and departmental exams).

XV: HB 280 (Campus Carry)

UWG follows University System of Georgia (USG) guidance. Information concerning Georgia House Bill 280 may be found at:

https://www.westga.edu/police/campus-carry.php
XVI. Instructor Comments:

A. I am here to help you achieve whatever goal you have set for yourself in this class. PLEASE feel free to e-mail me at any time anytime you have questions, concerns, or comments!!! Even if you e-mail me outside my office hours, I will respond within 24 hours. Remember, I cannot help you if I do not know you have a problem – this is especially true since I cannot see the pained look on your face!

I would very much appreciate it if you will let me know when you find errors or have problems with the videos or handouts that accompany the videos. This is only the second summer this course has been offered online and all of the kinks have not been worked out…..

C. Disruptive behavior will be handled as stated in the Student Conduct Code 3.00 (Appendix A in the Student Handbook). Examples of disruptive behavior are listed in the Handbook.

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

The Wolf Pact is a commitment by the Richards College of Business family to honesty, integrity, professionalism, accountability for ethical behavior, and to respect for the rights, differences, and dignity of others.

We are committed to a culture of academic integrity, where members adhere to our shared values in all academic and non-academic endeavors.

We believe these values are essential to student development; whether personal, academic, or professional. Most importantly- establishing yourself as an honest person of integrity, who acts in a professional and ethical manner- will be as important as the academic skills you learn in the Richards College of Business.
<table>
<thead>
<tr>
<th>DAY</th>
<th>DATE</th>
<th>Assignments</th>
<th>Suggested Study Problems (5th ed)</th>
<th>Quiz Due (11:30 pm)</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>5/14</td>
<td>Chapter 3: CVP Analysis</td>
<td>25,26,35,39,41,42,45,52,61</td>
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</tr>
<tr>
<td>T</td>
<td>5/15</td>
<td>Chapter 4: Decision Making</td>
<td>39,46,47,49,63</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>W</td>
<td>5/16</td>
<td>Chapter 6: Fundamentals of Product Costing</td>
<td>25,36,39,41,45,49</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>Th</td>
<td>5/17</td>
<td>Chapter 7: Job Costing</td>
<td>21(b),24,28,29,33,37,42,43</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>F</td>
<td>5/18</td>
<td>Chapter 8: Process Costing</td>
<td>22,31,32,40,46(a)&amp;(b),48</td>
<td></td>
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<tr>
<td>Sa</td>
<td>5/19</td>
<td></td>
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<td>Chapter 6</td>
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<td>Chapter 7</td>
</tr>
<tr>
<td>M</td>
<td>5/21</td>
<td>EXAM 1 (CH. 2,3,4,6,7)</td>
<td>Adamson Hall 217 8:00-9:45 p.m. Bring pencil and calculator</td>
<td></td>
</tr>
<tr>
<td>T</td>
<td>5/22</td>
<td>Chapter 11: Service Department &amp; Joint Costs</td>
<td>26,27,29,31,37,39,45,46,62</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>Th</td>
<td>5/24</td>
<td>Chapter 16: Flexible Budget &amp; Variance Analysis</td>
<td>27,28,29,36,37(a),43(a),48,65(a)</td>
<td>Chapter 11</td>
</tr>
<tr>
<td>F</td>
<td>5/25</td>
<td>Chapter 15: Transfer Pricing</td>
<td>20,22,25,28,37</td>
<td>Chapter 13</td>
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<tr>
<td>M</td>
<td>5/28</td>
<td>MEMORIAL DAY</td>
<td></td>
<td>Chapter 16</td>
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<td>Chapter 15</td>
</tr>
<tr>
<td>T</td>
<td>5/29</td>
<td>EXAM 2 (CH. 8,11,13,16,15)</td>
<td>Adamson Hall 217 8:00-9:45 p.m. Bring pencil and calculator</td>
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