Instructor: Dr. Christine M. Haynes  
Office: Adamson Hall 202B  
Phone: 678-839-4814  
Email: chaynes@westga.edu

On-Campus Exams:  
Monday, 5/20/19 7:00 – 8:45 p.m.  
Tuesday, 5/28/19 7:00 – 8:45 p.m.

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 2:00-3:00 p.m.  
Monday through Thursday 8:00-9:00 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.

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

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

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.

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.

Reading Materials  

- Connect Access is all you need for the class. It includes an e-book. The Connect Registration Sheet (posted on Course Den) includes a link to purchase Connect Access.
If you would also like a hard copy of the textbook, one can be purchased when you buy Connect Access.

Special and Unique Student Materials
None

Special or Unique University Facilities
None

Expanded Description of the Course and Instructional Methods

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.

Course Format
Several types of learning material are available for this course. For the best possible outcome (i.e., grade) in this class, I suggest:

First:
- Watch the “Start Here” video. It demonstrates how the class material is structured in Course Den and reviews class policies. You are responsible for understanding and following the policies for this course.
- Please note that all videotaped lectures, slides, and examples are on Course Den.

Second:
Watch the videotaped lectures for the chapter. These are not the publisher’s videos. I created them specifically to fit with the material covered in this course. Each chapter is divided into several parts. A separate video has been created for each part. The videos are about 15-25 minutes each. Handouts with solutions to each example are in the Course Den folder with the videos. You will need to print out and refer to the handouts as you watch the video.

OR

Go through the PowerPoint slides. The slides include the exact same material as the videos (without the colors and pictures). As is true in the videos, when a series of slides work through a problem, each slide adds one line until the problem is solved. This shows you how to work the problem step-by-step. When applicable, slides have explanatory notes at the bottom. If you want to print off the slides, you can use the “Notes Page” layout to see both the slide and notes simultaneously. Note: Check the number of slides before you print them off. Some parts have 40+ slides.

OR

View the videos and work through the slides! This is the best alternative!
Third:
Read the relevant chapter in the e-Book. **The videos and slides are not intended to replace reading the textbook.**

Fourth:
Work the suggested study problems. Study problems are located at the end of each chapter of the book (the list of problems is provided in the Course Outline below). This is your opportunity to practice what you have learned before you take the graded quiz for the chapter. Study problem solutions are available on Course Den.

Fifth:
Complete the chapter quiz. **Quizzes are located on McGraw Hill Connect.**

Finally:
Practice problems (with solutions) 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.

**Evaluating Outcomes:**

Grades for this course are based on quizzes and exams:

**Quizzes**

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 at each quiz; only the HIGHER score will count toward your grade. Detailed quiz instructions are available on Course Den and at the top of each quiz.

**Exams:**

Two exams are included in this class. Exams are **not** comprehensive. Exams must be taken at a physical location under a proctor’s supervision.

- Adamson Hall, Room 117 serves as the “free” testing location.
- If you cannot come to campus, you may take either or both exams at a remote location. Please note that remote testing centers charge a fee.

Maymester is very short (11 days). Therefore, you are expected to take both exams at the times listed on the schedule. **If you cannot take exams on the scheduled dates, please drop the class.** There is no time to schedule and administer make-up exams. If you have an unexpected emergency immediately before the exam, please let me know as soon as possible and we will try to work something out. **Students may not take an on campus exam before the scheduled test date and time under any circumstances.** This is department policy and is **not** negotiable.
If you will be taking the exams at a remote location, the following link has information about how the process works:

Online https://uwgonline.westga.edu/exams.php

In addition, a detailed set of instructions about taking off campus exams for this specific course can be accessed on Course Den.

Please Note: 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 related to both exams no later than **Tuesday, May 14th**. If you do not sign up by Tuesday, May 14, it may be difficult to ensure the proctor receives your exam on time. **Failure to sign up for remote location exams by May 14th may result in a 10% penalty on the exam.**

If, after May 14th, you find that you need to take one or both exam(s) remotely, contact me immediately so arrangements can be made for you to take the exam(s). If arrangements can be made without a significant inconvenience to the employees at UWG|Online or to employees at the remote testing location, no penalty will be imposed.

Each exam consists of 26 multiple choice questions and includes both conceptual questions and numerical problems. Please bring a pencil to each exam. If you are taking the exams on campus, Scantrons and calculators will be provided. **If you are taking the exams at a remote location, you may only use a basic, four-function calculator (see introduction video for a sample calculator). You can buy this type of calculator at Wal-Mart for a couple of dollars. The proctor will be instructed that you cannot use any other type of calculator so be sure to take a basic, four-function calculator with you to the exams.**

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, (s)he will be given two sheets of blue paper to sign and turn in with the exam.
- At the end of the exam, each student will turn in:
  - the exam
  - two sheets of **BLUE** paper with his/her name on each sheet.

**Please do not buy a ream of blue paper!** If you are nearby, I have blue paper in my office. If not, you should be able to buy a few sheets from The UPS Store, Staples, or a similar store – if you
are lucky, they may give them to you for free since you will only need four sheets for the entire semester!

Students taking exams at a remote location will follow the same instructions as students taking exams on campus, except they are responsible for bringing their own four-function calculator to the exam.

**Evaluation Tools**

<table>
<thead>
<tr>
<th>Tool</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Online Quizzes (10@ 4% each) *</td>
<td>40%</td>
</tr>
<tr>
<td>Non-cumulative exams (2 x 30% each) **</td>
<td>60%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>100%</td>
</tr>
</tbody>
</table>

*Quizzes completed after the stated due date will receive an automatic 10% deduction for each day late.

**Any make-up exams will receive an automatic 20% deduction from the exam score (after any curve). Failure to sign up for remote location exams by May 14th may result in a 10% penalty on the exam.

Final grades will be calculated based on the following scale:

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

**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 provide a copy of his/her Student Accommodations Report (SAR), which is available only from Accessibility Services. Faculty cannot offer accommodations without timely receipt of the SAR; further, no retroactive accommodations will be given. For more information, please contact Accessibility Services.

**Center for Academic Success:** The Center for Academic Success provides services, programs, and opportunities to help all undergraduate students succeed academically. For more information, contact them: 678-839-6280 or cas@westga.edu

**University Writing Center:** The University Writing Center assists students with all areas of the writing process. For more information, contact them: 678-839-6513 or writing@westga.edu
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.

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.

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.

**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).

**HB 280 (Campus Carry)**
UWG follows University System of Georgia (USG) guidance. Information concerning Georgia House Bill 280 may be found at: [Campus carry](https://www.westga.edu/police/campus-carry.php)

**Instructor Comments:**
- 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. An online class is always a work-in-process!
- 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.
- Academic dishonesty will result in dismissal from the class with a grade of F.
## COURSE OUTLINE (Subject to change)

<table>
<thead>
<tr>
<th>DAY</th>
<th>DATE</th>
<th>Assignments</th>
<th>Suggested Study Problems</th>
<th>Quiz Due Date (11:30 pm)</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>5/13</td>
<td>Chapter 3: CVP Analysis</td>
<td>25,26,35,39,41,42,45,52,61</td>
<td></td>
</tr>
<tr>
<td>T</td>
<td>5/14</td>
<td>Chapter 4: Decision Making</td>
<td>39,46,47,49,63</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>W</td>
<td>5/15</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>5/16</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>5/17</td>
<td>Chapter 8: Process Costing</td>
<td>22,31,32,40,46(a)&amp;(b),48</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>LAST DAY TO DROP WITH A GRADE OF “W”</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sa</td>
<td>5/18</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>M</td>
<td>5/20</td>
<td>EXAM 1 (CH. 2,3,4,6,7)</td>
<td>Adamson Hall 117 7:00-8:45 p.m. Bring pencil</td>
<td></td>
</tr>
<tr>
<td>T</td>
<td>5/21</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>W</td>
<td>5/22</td>
<td>Chapter 13: Budgeting</td>
<td>24,29,33,39,51,53,55</td>
<td></td>
</tr>
<tr>
<td>Th</td>
<td>5/23</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>5/24</td>
<td>Chapter 15: Transfer Pricing</td>
<td>20,22,25,28,37</td>
<td>Chapter 13</td>
</tr>
<tr>
<td>M</td>
<td>5/27</td>
<td>MEMORIAL DAY</td>
<td></td>
<td></td>
</tr>
<tr>
<td>T</td>
<td>5/28</td>
<td>EXAM 2 (CH. 8,11,13,16,15)</td>
<td>Adamson Hall 117 7:00-8:45 p.m. Bring pencil</td>
<td>Chapter 16, Chapter 15</td>
</tr>
</tbody>
</table>