DePaul University  
Kellstadt Graduate School of Business  
ACC 555  
Management Accounting for Decision Making

**Instructor:** John J Vitanovec, M.B.A., C.P.A.  
**Office:** 6027 DePaul Center  
**Phone:** 312 362 8398  
**Email:** jvitanov@depaul.edu

**Class Schedule:** Monday/Wednesday Section 220: 11:50am – 1:20pm  
**Location:** Lewis 1212  
**Desire2Learn:** [http://D2L.Depaul.edu](http://D2L.Depaul.edu)

Email is strongly encouraged for leaving messages and scheduling appointments. Please include “ACC 555” in the subject line.

**Office Hours:**
By appointment only.

Tuesday Noon – 3:30pm. No drop-ins please.

If you have any questions, please do not hesitate to contact me.

**Course Overview**

The Kellstadt MBA program emphasizes decision-making in a business organization. The purpose of this course is to provide students with a conceptual understanding of cost and managerial accounting, along with the skills for applying the knowledge to decision making. Topics include cost behavior, cost-volume-profit analysis, cost systems, budgeting and control, and decision making. Emphasis is placed on the interpretation and use of accounting information.

**Teaching Method:** Lecture, discussion, student presentation, in-class group problem solving, a gentle version of the Socratic Method, and HOMEWORK. It’s been said that you can’t learn piano by listening, and the same goes for managerial accounting: you’ve got to practice, and the homework assignments are designed for that.
Required Materials

**Text:** *Managerial Accounting for Managers, 3rd edition*

**Communication:** Please make sure your email address on Campus Connect is current.

**Attendance:** Class attendance is important. If you are unable to attend a class session, you should get notes and handouts from a classmate; you are responsible for all material covered in class sessions.

**Classroom decorum:**

- Cell phones: Cell phones must be turned off during class. No texting during class. Open laptops must be being used for ACC 555 only.

- Conversation or inattention: Not part of the program at a graduate school of business. Repeat offenders can expect to have their grade reduced.

**Homework:** Absolutely essential for both understanding the material and passing quizzes and exams. Homework will be briefly covered in class, and you will be called upon to present your solution. Occasionally I will specify that a homework problem be turned in at the beginning of the next class.

**Quizzes:** There will be 4 quizzes, each worth 3% of the final grade. Quizzes will be open note, open book, and collaboration is allowed. If you are unable to take a quiz you will receive a grade of zero for that quiz. No exceptions.

**Exams:** 3 Exams, in total accounting for 80% of the course grade. Closed book, closed notes.

**Grading:**

- Exam I: 25%
- Exam II: 25%
- Exam III: 30%
- Quizzes: 12%
- Homework and classroom: 8%
- 100%

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Grades will be assigned according to the following scale:

- 93 or above  A
- 90 to 92  A-
- 87 to 89  B+
- 83 to 86  B
- 80 to 82  B-
- 77 to 79  C+
- 73 to 76  C
- 70 to 72  C-
- 67 to 69  D+
- 60 to 66  D
- Below 60   F

There is NO CURVE. All quiz and exam grades will be posted on D2L within one week of completion. Homework, and classroom grades, will be posted at the end of the quarter, after the final examination date.

Calculators: Personal calculators are not allowed for exams. The graduate school will provide standard calculators for exams.

Important Dates:

- Exam I Monday January 26
- Exam II Monday February 23
- Exam III Wednesday March 18

Any student with a valid excuse and prior permission, as outlined below, for missing an exam will be required to take a separate, cumulative, final exam worth 80% of the final grade. Leaving a message on my voice mail/email does not constitute me granting permission.

Make-ups, excuses: None. Need more specifics? No make-ups for assignments, quizzes, exams. In the unusual case where the student may argue for a valid excuse (debilitating illness, death of immediate family), the student will need to supply the appropriate documentation before the exam to the Kellstadt Dean of Students. Documentation includes: a physician’s letter which mandates bed rest, a copy of an obituary, or if the U.S. decides to saddle up and Uncle Sam wants you, a draft notice. This obviously excludes as valid: forgetfulness, broken alarms clocks, fatigue, INCARCERATION, prior personal plans, illness of pets or relatives, transportation issues, just to name a few.

Academic Integrity:

Commit a crime, and you'll serve the time. The DePaul Student handbook details the academic integrity policy. Some highlights: Violations of academic integrity include but are not limited to: cheating, plagiarism, fabrications, falsifications or sabotage, destruction, or misuse of the university’s academic resources, academic misconduct, as well as complicity in any of the above.

Academic integrity entails absolute honesty in one’s intellectual efforts. The DePaul Student Handbook details the facets and ramifications of academic integrity
violations, but you should be especially aware of the policies on cheating and plagiarism. Cheating is any action that violates University norms or an instructor's guidelines for the preparation and submission of assignments. Such actions may include **using or providing unauthorized assistance** or materials on course assignments or possessing unauthorized materials during an examination. Plagiarism involves the representation of another's work as your own, for example: (a) submitting as one's own any material that is copied from published or unpublished sources such as the Internet, print, computer files, audio disks, video programs or musical scores without proper acknowledgement that it is someone else's; (b) paraphrasing another's views, opinions or insights without proper acknowledgement or copying of any source in whole or in part with only minor changes in wording or syntax even with acknowledgement; (c) submitting as one's own work a report, examination, paper, computer file, lab report or other assignment(aka Quizzes and Homework) which has been prepared by someone else. If you are unsure about what constitutes unauthorized help on an exam or assignment, or what information requires citation and/or attribution, please ask your instructor. Violations may result in the failure of the assignment, failure of the course, and/or additional disciplinary actions.

A few examples: During a quiz or test: Having notes written on your body is cheating, texting a question to a lifeline friend is cheating, consulting notes stashed outside the classroom during a bathroom break is cheating, failure to use the university issued calculator during the midterm or final is cheating.

Any student violating the Academic Integrity Policy may result in the failure of the assignment, the course, and possibly additional disciplinary actions including dismissal from the University.

**School of Accountancy Code of Conduct:** In order to address specific issues that accounting faculty wants to emphasize, we’ve prepared the ACC and MIS Student Code of conduct. Students enrolled in any ACC or MIS course are expected to abide to also abide by this code. Here’s the link:


**Special Needs:**
Students seeking disability-related accommodations are required to register with DePaul's Center for Students with Disabilities (CSD) enabling you to access accommodations and support services to assist your success. There are two office locations that can provide you with enrollment information, or inquire via email at csd@depaul.edu.

Loop Campus – Lewis Center #1420 – (312)362 8002
Lincoln Park Campus - Student Center #370, (773)325-1677.

Students are also invited to contact me privately to discuss your challenges and how I may assist in facilitating the accommodations you are entitled to upon registering with CSD. This is best done early in the term and our conversation will remain confidential.
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