DEPAUL UNIVERSITY

SCHOOL OF ACCOUNTANCY

ACCOUNTANCY 303

Instructor: Mark A. McCarthy
Office 6025 (Suite 6000) DPC
Phone #: (312) 362-6901
E-Mail: mmccarth@depaul.edu

Grading: As Follows:

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<thead>
<tr>
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<th>Percentage</th>
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<tr>
<td>Midterm</td>
<td>40%</td>
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<tr>
<td>Final Exam</td>
<td>60%</td>
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The University’s academic integrity policy applies to all work in this course. See: http://studentaffairs.depaul.edu/handbook/code16.html

Homework: The readings and problems should be completed before they are discussed in class. Homework problems may be collected periodically, and failure to adequately complete the problems will be noted:

Examinations: The examinations will consist of multiple-choice questions. The final exam is cumulative, but heavier emphasis will be placed on material studied after the midterm exam.

Computer Assignment: A spreadsheet assignment is a mandatory component of this course. Although no points are assigned to it, a passing grade cannot be achieved without timely completion of this assignment.

Classroom Conduct: Students are expected to conduct themselves in a professional manner at all times during class. Examples include but are not limited to: Arriving for class on time, staying the entire class time, leaving the classroom only during designated break periods (a student who violates this rule must not re-enter the classroom while class is still in session), at the start of each class, turning off cell phones and all other electronic communication devices with the exception of laptops which may be used only for taking class notes or conducting other class related work. Text
messaging is expressly forbidden during class. A student seen to be texting during class should expect to be asked to leave the classroom and not return until the next class session. Private discussions not related to the class material or to what is being discussed in class by the professor and other students are forbidden.

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<tr>
<th>Week #</th>
<th>Topic</th>
<th>Readings</th>
<th>Homework</th>
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<tbody>
<tr>
<td>1</td>
<td>Intro. to Cost Accounting Terminology</td>
<td>Ch.2</td>
<td>22 (part 3), 36</td>
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<td>2&amp;3</td>
<td>Costing Systems and Activity-Based Costing/Activity-Based Management in Manufacturing, Merchandising and Service Sectors</td>
<td>Ch.4, Ch.5</td>
<td>31, 34, 39</td>
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<td>4</td>
<td>Process Costing</td>
<td>Ch.17</td>
<td>30, 32, 33, 34</td>
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<td>5</td>
<td>Cost-Volume-Profit Relationships</td>
<td>Ch.3</td>
<td>38, 39</td>
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<td>6</td>
<td>Mid-Term Exam</td>
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<td>Review Mid-Term Exam</td>
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<td>7</td>
<td>Budgeting</td>
<td>Ch.6</td>
<td>19</td>
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<td>Standard Costing</td>
<td>Ch.7</td>
<td>26, 28</td>
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<td>Ch 8</td>
<td>22</td>
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<td>8</td>
<td>Variable (Direct) Costing</td>
<td>Ch.9 (pp.300-313)</td>
<td>28</td>
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<td>Cost Behavior</td>
<td>Ch.10</td>
<td>24</td>
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<td>9</td>
<td>Relevant (Differential) Cost Analysis</td>
<td>Ch.11</td>
<td>18</td>
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<td>Transfer Pricing</td>
<td>Ch.22</td>
<td>19, 25</td>
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<td>10</td>
<td>Final Exam</td>
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School of Accountancy & Management Information Systems

Student Code of Conduct

August 24, 2005

Prelude

The School of Accountancy (ACC) & Management Information Systems (MIS) faculty have decided to work with students to develop a Code of Conduct for ACC and MIS students.

This draft was prepared by Professors Murphy and Roberts for student review before presentation to the School of ACC & MIS faculty. All four accounting student organizations have been asked to participate in this process. In May 2005, the faculty reviewed the initial draft of the code, including feedback from students, some recruiters, the DePaul Career Center, and the Office of Student Affairs.

The student comments received (in addition to suggestions for changing the wording) include the following:

1. Have an information session for students in class to emphasize and explain its importance
   a. Make sure all other options for communication to students are considered
   b. Good to give examples of improper/inappropriate behavior

2. Some students believe that these issues are already covered by the University code of conduct, and possibly, some of these issues are unenforceable.

3. Some students believe that the classroom conduct described in the code "already happens."

4. Why does this code only apply to ACC & MIS? What about other areas (presumably the student meant other areas/majors within Commerce?)

The students concerns will be addressed by requiring all faculty to include this Code of Conduct in their Blackboard courses and attaching this document to the end of their course syllabi. This Code of Conduct will also be included on the School of ACC & MIS web page. Students have noted that some of the items mentioned duplicate items included in the University’s Code of Student Responsibility. This is intentionally being done to emphasize the importance of these issues (e.g.: academic integrity). In addition, this code is completely consistent with the University’s Code of Student Responsibilities, based on consultation with personnel in the Office of Student Affairs. This code merely provides more specific guidance with respect to issues (like recruiting),
thus providing greater clarity and guidance on these issues for students.

Recruiters from firms were asked to review this preliminary document and offered edits that have been incorporated into the document, including the suggestion to obtain an extension of deadlines for offers obtained during the Fall Quarter recruiting season, especially if a student has a Winter Quarter internship during their senior year. At their May 19, 2005 meeting, the members of the School of ACC & MIS Visiting Advisory Committee (VAC) reviewed the initial code and the suggested revisions from students and recruiters. The VAC was very supportive of this document and offered no further suggestions. The School of ACC & MIS faculty also reviewed the revised document at their June 2005 meeting and had no further suggestions.

DePaul’s Career Center Staff offered numerous edits that have been incorporated into the document.

Beth Murphy requested that Cindy Summers, Associate Vice President of Student Advocacy and Community Affairs, review our initial draft to ensure that the document could be enforced using the University’s enforcement process. Cindy agreed that alleged violations should first be subject to a review by the Director of the School of Accountancy & MIS before being referred to the University’s enforcement process. Cindy suggested that the University’s Code have a link to our School’s Code on the School of ACC & MIS web page, to improve student awareness. Finally, DePaul’s legal counsel reviewed the final draft of this document, allowing the School of ACC & MIS to implement this in Fall 2005.

School of Accountancy & Management Information Systems

Student Code of Conduct

August 24, 2005 Final Draft

Introduction to the Code

In order to address specific issues that ACC and MIS faculty want to emphasize, the School of Accountancy (ACC) & Management Information Systems (MIS) faculty has prepared the following ACC & MIS Student Code of Conduct with participation of the students in all four accounting student organizations.

The School of ACC & MIS is not trying to replicate or replace the DePaul University Student Handbook. Instead, the School emphasizes
the importance of student awareness of and adherence to the entire content of Code of Student Responsibility. Students can find the DePaul University Code of Student Responsibility at:

http://studentaffairs.depaul.edu/handbook/codestudentresponsibility.html

**Student Disciplinary Action**

Any alleged violations of the School of ACC & MIS Code of Conduct will be reviewed by the Director of the School of ACC & MIS, and cases will be referred, as necessary, to the University’s procedures as outlined in the University’s Code of Student Responsibility. However, students are encouraged to discuss any issues that arise with a faculty member in the School of ACC & MIS.

Students can reference the University’s enforcement process beginning with the section on “Student’s Disciplinary Action” at:

http://studentaffairs.depaul.edu/handbook/code10.html

Students enrolled in any ACC or MIS course are expected to abide by the School of ACC & MIS Code of Conduct. If students are taking ACC or MIS courses, but are not majoring or minoring in accounting or MIS, the School of ACC & MIS does have the right to make a formal complaint that an alleged violation of this code has been committed and follow the University’s disciplinary review process.

**Student Rights**

Student Rights, in general, can be referenced at: (including FERPA, the Family Educational Rights and Privacy Act)

http://studentaffairs.depaul.edu/handbook/code1.html

The "Student Rights Within the Disciplinary Process" as specified by the University’s Code of Student Responsibility can be located at:

http://studentaffairs.depaul.edu/handbook/code8.html

Like all DePaul students, students enrolled in ACC & MIS classes are entitled to the above-mentioned rights.

**Code Expectations**

Students enrolled in ACC or MIS courses are expected to follow the highest level of professional ethics in all of their dealings. We have
outlined expectations that are primarily academic, as well as those primarily dealing with job recruitment:

**Academic-Related**

1. Students are expected to take significant responsibility for learning, class preparation, delivery of timely assignments, and quality of work.

2. Students are expected to attend class, be punctual, stay for the entire class period, and take breaks only as designated by the professor. Students may get permission in advance from their professor for being late, absent, or leaving early (due to specified circumstances). Students are expected to refrain from disruptive activity during class. For example, cell phones are to be turned off, and student discussions should be conducted only as designated by the professor (typically, for classroom discussions, only one person should be talking at a time).

3. It is considered unethical for a student to seek to influence a grading decision by sharing information with the professor that is outside the stated grading criterion. For example, it would be unethical to notify a professor that a student needs a specific grade or a higher grade for reasons related to employment, reimbursement, or qualification for a scholarship.

4. Students are expected to become conversant with the DePaul University Academic Integrity Policy. That policy is included in the DePaul University Code of Student Responsibility. Students can find the Academic Integrity Policy at:


5. Students are expected to represent themselves honestly in all communications, including all aspects of the job search process and scholarship applications.

**Recruitment-Related**

In dealing with recruiters and any other representatives from firms recruiting students from DePaul University, students are expected to:

1. Prepare an accurate resume that includes all relevant information, including grade point average. Students should be especially diligent in eliminating spelling or grammar errors from their resumes and cover letters. Students receiving scholarships from firms should disclose that information on their resumes and applications if competing for minority scholarships from other
firms. As noted in the DePaul University Student Handbook, “Students are not to take any action (verbal, written, or behavior), based on known incorrect data, with direct intent to be hurtful or harmful to the university.”

2. Notify references in advance of having their names provided to employers.

3. Provide the appropriate information with reasonable advance notice when requesting letters of recommendation.

4. Be aware that firm representatives often investigate details of student resumes, including the level of student participation in accounting student organizations shown on their resumes.

5. Be diligent in using the multitude of resources provided by DePaul’s Career Center for resume writing, interview skills, firm information, etc. If a student decides to cancel a workshop offered by the Career Center, the student should provide 24-hours advance notice so it is possible for another student to take his/her place. Merely not attending a Career Center workshop (without any notice of cancellation) is unprofessional and inconsiderate.

6. Act in a professional, respectful manner when attending workshops/presentations organized by DePaul’s Career Center, firms, or accounting student organizations.

7. Be diligent in preparing for interviews. This requires that students practice interviewing skills and learn about the company and its industry prior to the interview. We recommend that you follow up with a thank you note.

8. Wear the appropriate attire stipulated by the employer for the interview. If there is any doubt, wear business professional attire.

9. Cancel interviews (on campus or at the firms) with reasonable notice (2 business days at a minimum), unless an unforeseen emergency arises. Follow up verbally and in writing with your reason is highly encouraged. Failure to show up for a scheduled interview is unprofessional and can affect your future job search.

10. Notify a firm about the decision regarding any job offer, written or verbal, within the firm’s specified deadline (or sooner). Providing no feedback is not acceptable. If a student needs an extension, the student should notify the prospective employer as soon as possible. Students who have internships in the Winter
Quarter of their senior year, after the fall recruiting season, should want to wait until after their internship before making a decision about full-time employment after graduation. Students with Winter Quarter internships in their senior year should request an extension for any offers received as a result of the Fall Quarter recruiting season. The extension of time allows students to evaluate an offer received after the internship along with those offered during fall recruiting season. If a student encounters inappropriate behavior on behalf of the employer or feels pressured at any time to make a decision whether verbally or in writing and does not feel comfortable given the time frame, please contact the Career Center immediately to report this incident or seek assistance.

11. Discontinue all job search activities immediately once a full-time job offer has been accepted. A student risks severe damage to his/her individual professional reputation and that of DePaul’s School of ACC & MIS if job searches are continued after accepting a full-time job offer. It is unethical for students to rescind on an offer and accept a later offer. Please notify the Career Center immediately of any job or internship acceptance. In addition, please also notify any employers where you have an interview pending.

12. Job and internship offers are good faith agreements. Students are expected to honor commitments made to employers either verbally or in writing. Students should also notify the School of ACC & MIS regarding significant changes in commitments that they receive from recruiters and employers either verbally or in writing (e.g.: employer rescinds job offer).