DePaul University
Driehaus School of Business
School of Accountancy and Management Information Systems

SYLLABUS

Course Title: Accounting 303 – Managerial Accounting

Term: autumn quarter 2015-2016

Course Description: Managerial Accounting provides a thorough grounding in manufacturing accounting, cost allocation techniques, and the evaluation of management control systems. Students will examine manufacturing cost systems including job order costing, process costing, and activity-based costing. Tools for management control systems will be covered to enable the student to evaluate and compare various systems.

Instructor: Phillip A. Chomiak, M.S., M.B.A.

Contacting the Instructor: When sending e-mail, please include a reference to ACC 303 in the subject line. A reference to this course ensures a more timely response. If necessary you can reach me by telephone at 1.773.308.4766.

Prerequisites: ACC 102 or equivalent.


Course websites: https://d2l.depaul.edu
Desire 2 Learn has been integrated with DePaul’s Peoplesoft system. Consequently, students who registered through CampusConnect Web Registration will automatically be enrolled in this D2L site. You will use your CampusConnect user name and password to access our site.

http://pearsonmylabandmastering.com/
You must register yourself in MyAccountingLab. You will find a tab in D2L with a link to the website, instructions for enrolling in the course, and the course ID. According to the publisher Google Chrome is the recommended browser. Once you sign into MAL, I encourage you to open the link entitled Browser Check to ensure compatibility with your system.

Academic Integrity Policy: Violations of academic integrity, in any form, are serious matters. Any violation of academic integrity will be addressed by the instructor with an appropriate penalty. Any actions taken by the instructor do not preclude the College or the University taking further punitive action including dismissal from the University. You may review the University’s Academic Integrity Policy, also contained in the Student Handbook, at: http://studentaffairs.depaul.edu/handbook/code16.html.

Evaluation Methods: Final grades will be earned based on your performance on the following criteria:
Weekly online assessments 10%
Midterm examination 45%
Final examination 45%
Generally speaking, 90% or higher of total points guarantees an A; 80 to 89.9% guarantees a B; 70 to 79.9% a C; Ds and Fs are awarded in corresponding lower ranges. Plus and minus signs may be awarded within each grade range.

Course Methodology: The learning objectives will be accomplished through a combination of readings, lectures, discussions, self-assessment resources, and problem solving activities. To optimize your learning experience, you should read the chapter(s) before the class meeting during which that chapter will be discussed. A Topic Outline, exam schedule and a tentative list of homework assignments may be found under the Course Itinerary – topic outline, online quizzes and self-study exercises tab on our D2L site.

Class lectures, homework problems, discussions and problem solving exercises are organized to focus on the major learning objectives of this course. Past experience indicates that the performance of students who miss classes, or substantial segments of classes, and do not engage the homework/self-study assignments, etc., tends to suffer on examinations. The application of every concept will not be discussed in class, but if the concept or application is discussed in the chapter, the material could appear on an examination.

First Night of Class: During the first class session, we will be discussing the topics and solving problems relating to the Chapters 1 and 2. Consequently you should read both chapters before we meet. Bring a calculator to class this meeting and every subsequent meeting.

MyAccountingLab Within MAL, you will find one or more folders for each chapter under the Assignments tab. Open the Assignments tab and you will see two links. The homework link will take you to the suggested homework problems for the current chapter. The take a quiz/test will take you to the chapter prep tests, and practice set test banks. The contents of each folder will enhance your understanding of the chapter in a different manner.

There is a Chapter Prep Test for every chapter, except chapters 1 and 10. You must log into MAL and complete the chapter prep test prior to the class meeting during which we will be discussing that chapter(s). These online tests are designed to ensure you have read the chapter and have some understanding of the topics before we discuss the chapter(s) in class. If you do not complete a test before the deadline, you will not be given another opportunity to submit the test. You can only attempt each test one time, so set aside sufficient time to complete each instrument. Your score will be recorded in the electronic grade book. If your average score on these tests is 60% or higher at the end of the course, you will receive the full ten points. The prep test for chapter two, which is being discussed during the first class meeting, is not due until week two.

After a chapter is discussed in class, you should complete the recommended homework problems found in the Homework folder. There is no limit to the number of times you can do the homework problems.

During the following class meeting, we will review and discuss, using an instrument entitled Discussion Points, the major learning objectives for the chapter(s) from the prior week. Your understanding of the homework problems and the discussion points will provide you with feedback regarding your grasp of the concepts, computations, and analytical methods used in the field of managerial accounting.

When studying accounting, repetition is the key to understanding and mastering the material. Practice Set folders will facilitate this process. You will find multiple choice questions in each of the Practice Set folders. These quiz-formatted instruments are extended versions of the Discussion Points instruments used in class. There is no limit to the number of times you can complete these quizzes.
MAL also provides additional resources for each chapter, including:
1. Multimedia Library with
   A. PowerPoint slides
   B. eText
   C. videos discussing the conceptual aspects and significant computations

2. Chapter Resources, including
   A. homework assignments
   B. self-study resources
   C. pre-test and post-test assessments

3. Dynamic Study modules that you can access by downloading the free app “MyLab/Mastering Dynamic Study Modules” for use with Android smartphones, iPhone and IPod Touch devices.

MAL contains an electric gradebook that will capture your performance on each of these resource folders. The chapter Prep tests can only be attempted one time. However the homework folders and practice sets can be opened and re-taken as many times as you desire. If you complete any folder of questions more than once and you score better than you did on your first attempt, the gradebook will record the higher score.

Please remember that your grade for this course will be based on your performance on the chapter prep online tests, the midterm and final exams. Your performance on these self-study/self-assessment resources is not criteria for grading. The resources are provided to help you understand the material and do well on the exams.

Examinations: Examination dates are indicated on the topic and homework assignments page. Make-up exams will only be given in very limited circumstances. Any student granted permission to take a make-up examination will take the examination in accordance with the make-up testing policy of the Driehaus School of Business and the School of Accountancy & MIS. Students, who do not request a make-up midterm exam in a timely manner or otherwise cannot take the make-up during the times available through the dean’s office, will be given a final examination that will assess the level of competency achieved by the student for the entire course. No student is allowed to take both the midterm and final examinations under the make-up policy stated above.

Office hours: Since I am not a full time instructor with the university, I am not assigned an office, and am not on campus five days a week. If you wish to meet with me regarding any concerns, please contact me to schedule a meeting. Meetings can be scheduled before or after a class meeting, or at any other mutual agreeable day and time.

Miscellany: During the first class, please engage another student in the class and exchange contact information so that in the event you miss a class, you will have someone from whom you can obtain notes, work sheets, discussion points and assignments.

Please do not call me to tell me you will not be coming to class, will be late, leaving early, or to ask me if we are covering anything important in class this week. Call me with important concerns; use email when practical for notifications.

Recording class lectures or discussions is never allowed.

If there is a managerial accounting topic or chapter in this textbook that we are not covering, and you are interested in learning about that material, please discuss your interests with me.
<table>
<thead>
<tr>
<th>Session</th>
<th>Chapter</th>
<th>Chapter Title</th>
<th>prep test required</th>
<th>recommended *</th>
<th>optional *</th>
<th>practice set</th>
</tr>
</thead>
<tbody>
<tr>
<td>One</td>
<td>1</td>
<td>The Manager and Management Accounting</td>
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<tr>
<td></td>
<td>2</td>
<td>An Introduction to Cost Terms and Purposes</td>
<td>✓</td>
<td>20, 29, 34</td>
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<td>✓</td>
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<tr>
<td>Two</td>
<td>4</td>
<td>Job Costing</td>
<td>✓</td>
<td>18, 19, 20, 32</td>
<td></td>
<td>✓</td>
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<tr>
<td>Three</td>
<td>5</td>
<td>Activity-Based Costing and Activity-Based Management</td>
<td>✓</td>
<td>17, 30, 31</td>
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<td>✓</td>
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<tr>
<td></td>
<td>17</td>
<td>Processing Costing - objectives 1-4</td>
<td>✓</td>
<td>16, 19, 20, 21</td>
<td>17, 18</td>
<td>✓</td>
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<tr>
<td>Four</td>
<td>3</td>
<td>Cost-Volume-Profit Analysis</td>
<td>✓</td>
<td>33, 34, 37, 46</td>
<td></td>
<td>✓</td>
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<td></td>
<td>10</td>
<td>Determining How Costs Behave, objectives 1-3 only. (These objectives will not</td>
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<td>be covered in class. Read and engage homework before midterm exam.</td>
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<td>Five</td>
<td>6</td>
<td>Master Budget and Responsibility Accounting, read objectives 1, 2, 5, 6 &amp; 7.</td>
<td>✓</td>
<td>17, 18</td>
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<td>✓</td>
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<td></td>
<td>7</td>
<td>Flexible Budgets, Direct Cost Variances, and Management Control</td>
<td>✓</td>
<td>16, 18</td>
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<td>✓</td>
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<td>Six</td>
<td></td>
<td>Midterm Examination</td>
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<td>Seven</td>
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<td>review midterm</td>
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<tr>
<td></td>
<td>8</td>
<td>Flexible Budgets, Overhead Cost Variances, and Management Control</td>
<td>✓</td>
<td>16, 17</td>
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<td>✓</td>
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<tr>
<td>Eight</td>
<td>8</td>
<td>Flexible Budgets, Overhead Cost Variances, and Management Control (continued)</td>
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<td></td>
<td>9</td>
<td>Inventory Costing and Capacity Analysis</td>
<td>✓</td>
<td>20, 21, 24</td>
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<td>✓</td>
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<tr>
<td>Nine</td>
<td>11</td>
<td>Decision Making and Relevant Information</td>
<td>✓</td>
<td>16, 17, 19, 29</td>
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<td>✓</td>
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<tr>
<td>Ten</td>
<td>11</td>
<td>Decision Making and Relevant Information (continued)</td>
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<td>Eleven</td>
<td></td>
<td>Final Examination</td>
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* The homework problem numbers listed above represents the number of each problem found at the end of each chapter. These are the exact problems you will find in the Homework Folders within MyAccountingLab; however in MAL, they are designated with sequential numbers, rather than the question number from the end of each chapter.

If anyone wishes to engage additional problems at the end any chapter, please let me know.

The instructor reserves the right to alter this schedule as needed.