

Student Responsibilities:

Students are responsible for studying the assigned readings, preparing the assigned homework on a timely basis and participating in class discussion. Students should, at a minimum, read the assigned chapter prior to the lecture.

Academic Honesty:

Refer to the University's policy on Academic Honesty. If you are unsure whether you should be working with classmates, ASK before you do. Any instance of academic dishonesty may result in a failing grade for the course.

Learning Needs:

Appropriate accommodations will be made for students who provide relevant documentation from Learning Disabilities Support Services.

Make-ups:

Refer to the University's policy on make-ups. Students must have a valid reason for making-up an exam / assignment. Students must provide written documentation at least 24 hours in advance for religious or athletic obligations.

Exams:

Exams account for 78% of the final grade. Your lowest exam will be worth 22%, while the other two will each be worth 28%.

The exams may consist of multiple choice questions, problems, and short essays. You should bring your calculators to every exam. Cell phones and personal digital assistants are NOT allowed during the exams. Exam 1 and 2 will be held at night due to the short class period. The final exam will be given during finals week.

Any unexcused absence from an exam will result in no credit.

Homework:

Homework accounts for 10% of the final grade. There are 11 homework assignments, which are due at the beginning of class on the specified dates below. 10 of the homework assignments will count toward the final grade, allowing each student to opt out of one at his/her discretion. Homework will be graded in one of three ways:

- Full credit: assignments submitted on time and are generally correct.
- Half credit: assignments submitted on time with major errors.
- No credit: assignments submitted late or not at all.

Students receiving half credit have an opportunity to correct their mistakes and resubmit for full credit. Students receiving no credit will not be allowed to resubmit their assignment. In order to receive any credit, all of the assigned questions must be completed.

While I encourage students to work together in completing the homework, each individual must submit his/her own work. Any instance of duplicating homework is subject to the University's policy on academic dishonesty (see above).

Group Project:

A group budgeting project accounts for 6% of your final grade. Students may work in groups of up to 3 people, which may be chosen at will. Information regarding the group project will be posted on the course website before spring break.

OWL Assignments:

OWL assignments account for 6% of the final grade. Assignments and due dates will be posted and updated on the OWL web site. In order to receive credit, assignments must be submitted, by the beginning of class, on the respective due date.

Grading:

Tentative Weighting	
	<u>Weight</u>
Exams	78%
22% lowest, 28% others	
Homework	10%
Group Project	6%
OWL assignments	6%
	100%

Target Grading Curve	
A	94-100%
A-	90-93%
B+	86-89%
B	83-85%
B-	80-82%
C+	76-79%
C	73-75%
C-	70-72%
D+	65-69%
D	60-64%
F	Below 60

Tentative Schedule*:

Date	Day	Reading	Topic	Assignment Due
2/1	Wednesday		Intro to costs	
2/6	Monday	Ch 1 & Ch 2	Managerial accounting and general cost classifications	OWL 1
2/8	Wednesday	Ch 2	Cost concepts and classifications	
2/13	Monday	Ch 2	Cost concepts and classifications	OWL 2-1, OWL 2-2 OWL 2-3
2/15	Wednesday	Ch 3 (p. 90-102)	Job order costing	Ch 2 HW
2/20	Monday	No Class	President's Day	
2/21	Tuesday	Ch 3	Job order costing (application of OH)	
2/22	Wednesday	Ch 8	ABC (it's easy as 123)	OWL 3-1, OWL 3-2
2/27	Monday	Ch 8	ABC	Ch 3 HW
3/1	Wednesday	Ch 8	More ABCs	OWL 8
3/6	Monday	Review	Chapters 1, 2, 3, 8	Ch 8 HW
3/6	Monday	First Exam	Chapters 1, 2, 3, 8. 6:15pm to 10:00pm. Room TBA	
3/8	Wednesday	Ch 5	Cost behavior (analyzing)	
3/13	Monday	Ch 5 (including appendix)	Cost behavior	OWL 5-1, OWL 5-2, OWL 5-3
3/15	Wednesday	Ch 6	CVP	
3/20	Monday	No Class	Spring Break	
3/22	Wednesday	No Class	Spring Break	
3/27	Monday	Ch 6	CVP	
3/29	Wednesday	Ch 6	CM and Breakeven	Ch 5 HW
4/3	Monday	Ch 7	Variable Costing	OWL 6, Ch 6 HW
4/5	Wednesday	Ch 7	Variable Costing	
4/10	Monday	Review	Ch 5, 6, 7.	OWL 7, Ch 7 HW
4/10	Monday	Second Exam	Ch 5, 6, 7. 6:15pm to 10:00pm Room TBA	
4/12	Wednesday	Ch 9	Budgeting and Excel	
4/17	Monday	No Class	Patriot's Day	
4/19	Wednesday	Ch 9	Budgeting	OWL 9, Ch 9 HW
4/24	Monday	Ch 10	Standard Costs	
4/26	Wednesday	Ch 10	Standard Costs	Budgeting Project
5/1	Monday	Ch 11	Flex Budgets only thru p. 492	OWL 10, Ch 10 HW
5/3	Wednesday	Ch 13	Relevant Costs	
5/8	Monday	Ch 13	Relevant Costs	OWL 11, Ch 11 HW
5/10	Wednesday	Ch 14	Capital Budgeting	OWL 13, Ch 13 HW
5/15	Monday	Ch 14	Capital Budgeting	
5/17	Wednesday	Review	Ch 9, 10, 11, 13, 14	Ch 14 HW
TBA			Final Exam (Ch 9, 10, 11, 13, 14)	

*Schedule is subject to change.