

**TROY UNIVERSITY eCampus**  
**ACT 3395 DAHA Managerial/Cost Accounting I**  
**COURSE SYLLABUS**  
**11 Aug – 12 Oct 2008**  
**11:50 a.m. – 1:05 p.m.; Rm M 220**

**INSTRUCTOR INFORMATION;**

Dr. Bob Cluskey, CPA, CFE  
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[www.troy.edu](http://www.troy.edu)

**eMail:** For email include your “last name” & “ACT3395” or it will be deleted as Spam.

**INSTRUCTOR EDUCATION:**

Go to: [www.grccpa.com](http://www.grccpa.com) click on “Brief Bio” or “Resume”

**LATE REGISTRATION:**

If you register for ACT 3395 after 11 Aug 2008, all week one & week two assignments must be completed by the end of week two or you will be automatically dropped. Additionally, obtaining text books may be difficult.

**OFFICE HOURS:**

Mon & Wed: 2-5 p.m.  
Tue: 2-5 p.m.  
By appointment

**PREREQUISITES:**

ACT 2292

**CATALOG DESCRIPTION:**

Manufacturing and distribution cost accounting, material, labor and overhead costs in job order and process cost accounting. These courses must be taken in sequence. Prerequisite: ACT 2292.

**ENTRANCE COMPETENCIES:**

Students must have the ability to read and understand financial statements. Additionally, students should be familiar with cost accounting terms from ACT 2292.

## **STUDENT EXPECTATIONS:**

Students will be expected to improve written communication skills; recognize ethical dilemmas; and understand resolution of ethical conflicts.

1. **My responsibility** is to help you learn. Your responsibility is to come to class prepared by knowing what you don't know.

2. **Ethics Case:** Objectives are (1) exposure to ethical dilemmas and create your ethical decision-making process, (2) develop written report communication style, and (3) follow precise directions.

3. **Text Material:** Students will be put in learning teams. The teams are a student support system to help each other prepare homework, for class discussion, and for the exams. Students are expected to prepare for class by knowing what they don't know.

### **4. Critical Success Factors P<sup>3</sup>**

- a. Present = Attend class,
- b. Prepare = Identify what you do not understand, and
- c. Participate = Ask questions; help others to understand.

5. **Instructor's Philosophy:** A degree gets you a job; an education prepares you for life-long learning in a career. To be successful in class requires focus, time, and effort. If prepared, you will find each class to be interactive and exhilarating. I enjoy it & hope you will also. My purpose in class is to help you think and learn - **YOU ARE RESPONSIBLE FOR YOUR LEARNING**. I wish you a successful class and hope you achieve your goals for taking this course.

## **COURSE OBJECTIVES:**

On completion of the course, the student should be able to:

1. Calculate the unit cost of a product using absorption costing and variable costing.
2. Explain how companies accumulate and report costs using job order costing and process costing.
3. Explain how companies use activity-based costing to calculate product costs more accurately to compete in the global economy.
4. Explain the importance of cost accounting information in helping managers to carry out their functions of planning, controlling, decision making, and evaluating performance.
5. Explain the importance of cost behavior in making tactical business decisions.
6. Prepare a master budget.
7. Explain how the measurement of quality costs relates to total quality management.
8. Explain the ethical principles that guide the conduct of management accountants.

## **PURPOSE:**

To introduce knowledge of cost accounting concepts and practices from the viewpoint of management. To show students the importance of cost accounting information for business success in the global economy. The course covers the principles, conventions, and concepts underlying cost accounting information to help managers carry out their functions of planning, controlling, decision making, and evaluating performance. Various costing techniques and applications are covered to sharpen students' analytical skills. BABA/BSBA Accounting major requirement.

**TEXTBOOK AND OTHER MATERIAL:**

**Required:** *Cost Accounting*; Kinney, Raiborn; 7<sup>th</sup> ed.; ISBN: 0-324-56055-9. The textbook provider for Troy eCampus is MBS Direct at:

<http://direct.mbsbooks.com/tsu.htm>

**Optional:** All supplements to text.

**Optional:** *Ethical Obligations and Decision Making in Accounting*; Mintz & Morris; 1<sup>st</sup> ed.; ISBN: 978-0-07-340399-1.

**BLACKBOARD LEARNING MANAGEMENT SYSTEM:**

This course uses Blackboard Learning Management System. Students should read all information presented in the Blackboard course site and check for updates and Announcements **DAILY**.

**USEFUL WEBSITES:**

Go to: [www.grccpa.com](http://www.grccpa.com) click on “Links”

**SITE MAP FOR ACT 3395 BLACKBOARD COURSE SITE:**

<http://mytroy.blackboard.com/webapps/portal/frameset.jsp>

**TROY EMAIL: All Students**

All students are required to obtain and use the Troy email address they are automatically assigned. All official correspondence (bills, statements, grades, instructor info, etc) will be sent **ONLY** to the “@troy.edu” address.

**All students are responsible for ensuring that the correct email address is listed in Blackboard by the beginning of Week #1.** Initially, e-mail is the only way for the instructor to contact you. Failure on your part to provide a valid email address could result in missed course information which may affect your grade.

Your Troy University email address is your Web Express user ID followed by @troy.edu. Students are responsible for the information that is sent to their Troy account. You can get to your email account by logging onto the course and clicking “email link.” You will be able to forward your Troy email to your eArmy email. You must first access your Troy email account through the Troy email link found on the website. After you log in to your Troy email account, click on “options” on the left hand side of the page. Then click on “forwarding.” This will enable you to set up the email address to forward your email.

**COURSE REQUIREMENTS & METHOD OF EVALUATION:**

Ethics Case Paper	100
Exam 1 (Chapt 1-3)	100
Exam 2 (Chapt 4-5)	100
Exam 3 (Chapt 6-7)	100
Final Exam (Chapt 8-10)	<u>100</u>
TOTAL	500

### **ASSIGNMENT OF GRADES:**

All scores will be posted to Grade Book in Blackboard. The final grade will be determined based on the total points as noted below.

Score Totals:	Grades:	Score Totals:	Grades:
451-500	A	301-350	D
401-450	B	<301	F
351-400	C		

Postings: Scores are posted on Blackboard in the Grade Content

FA: "FA" indicates the student failed due to attendance. This grade will be given to any student who disappears from the course for three or more weeks. See **Attendance Policy** in a following section.

### **ATTENDANCE POLICY:**

Regular class attendance is expected and will be recorded. Absence is defined as not being present when class begins &/or ends. Class begins on schedule. **Do not attempt to enter class late.** Once in class plan to stay until the break/dismissal. If you are late & miss class it is your responsibility to get the missed materials. See your classmates first, then me.

### **MAKE-UP WORK POLICY:**

Assignments turned in late lose 25% of points regardless of the reason. Noon is 12 Central not 12:05. Assignments turned in after scores are posted on Blackboard in Gradebook are scored "0." However, contact me **PRIOR** to the due date and we will work out your issues.

### **INCOMPLETE GRADE POLICY:**

Missing any part of the course schedule or assignments will prevent completion of the course. To avoid a failing grade the student must request a grade of incomplete (INC) by completing "Petition for and Work to Remove an Incomplete Grade" form. Request for an incomplete grade must be made on or before the date of the final assignment or test of the term. A grade of "INC" will not replace an "F" nor will be for excessive absences. An "INC" will only be awarded to students presenting a valid case for the inability to complete coursework by the conclusion of the term. **It is the professor's decision to grant or deny a request for an incomplete grade, subject to the policy rules below:**

#### **Policy/Rules for granting an Incomplete (INC):**

1. An incomplete cannot be issued without a request from the student.
2. To qualify for an incomplete, the student **must:**
  - a. Have completed over 50% of the course material and have a documented reason for requesting the incomplete. (Over 50% means complete the assignments totaling > 250 possible points out of 500).
  - b. Be passing the course at the time of their request.

**If BOTH of the above criteria are not met an incomplete cannot be granted.**

3. **An INC is not a substitute for an "F." If a student has earned an "F" by not submitting work or by receiving an overall "F" average, then the "F" stands.**

**METHOD OF INSTRUCTION:**

Minimal lecture; Q & A initiated by students; quizzes; in class presentations by students of assigned homework; and student learning teams.

**SUBMITTING ASSIGNMENTS:**

Papers are to be submitted to the Digital Dropbox or Assignments by noon Central on the due date. Use MSWord format. Assignments can be turned in early, therefore: “Blackboard was down” is **NOT** an exemption from the due date/time. Late deliveries result in loss of 25% points. **NO EXCEPTIONS** As a **BACKUP** to avoid incomplete assignment, you may submit your assignment file to my Troy e-mail (gcluskey@troy.edu). However – **NO BLACKBOARD DOC, NO POINTS** I expect complete, concise, and precise answers from accounting majors. Length is inversely related to quality responses.

**EXAMINATION SCHEDULE & INSTRUCTION:**

See “Schedule” at the end of this syllabus.

**TECHNOLOGY REQUIREMENTS:****Troy eCampus requires students to have:**

1. A Troy e-mail account (See “Troy e-mail” above).
2. E-mail software capable of sending & receiving attached files.
3. Access to the internet with a 56.9 kb modem or better.
4. A personal computer capable of running Netscape Navigator 7.0 or above, Internet Explorer 6.0 or above, or current versions of Firefox or Mozilla. Students who use older browser versions will have compatibility problems with Blackboard.
5. MS Word. **NO EXCEPTIONS; NO SUBSTITUTIONS.**
6. Virus protection software, installed, active, and continually updated, to prevent the spread of viruses via the internet and e-mail.

**Internet Access:**

This is an on-line class. Students must have access to a working computer and to the internet. Students can use Troy computer labs, a public library, etc., to ensure their internet access. **Not having a computer and computer crashes** are not exemptions for assignment deadlines and exams.

**TECHNICAL SUPPORT INFORMATION:**

If you experience technical problems, you should contact the Blackboard Online Support Center. You can do this in two ways. First if you can log onto the course simply look at the tabs at the top of the page. You will see one entitled “Tech Support.” If you click this tab, you will see the information below. You can click on the “Blackboard Support Center” link and receive assistance. If you cannot log onto the course, simply contact the center by calling the toll free number listed below. Assistance is available 24 hours a day/7 days per week.

Blackboard Online Support Center for Troy University provides Customer Care Technicians who are available to support you 24 hours a day/7 days a week.

**Call 1-888-383-6206 for live assistance.**

If you are experiencing technical difficulties with your coursework or with features in Blackboard that are generating errors, please click the link below.

**Blackboard Support Center:**

<http://supportcenteronline.com/ics/support/default.asp?deptID=67>

### **NON-HARASSMENT, HOSTILE WORK/CLASS ENVIRONMENT:**

Troy University expects students to treat fellow students, their instructors, other Troy faculty, and staff as adults and with respect. No form of “hostile environment” or “harassment” will be tolerated by any student or employee.

### **AMERICANS WITH DISABILITY ACT (ADA):**

Troy University supports Section 504 of the Rehabilitation Act of 1973 and the Americans With Disabilities Act of 1990, which insure that postsecondary students with disabilities have equal access to all academic programs, physical access to all buildings, facilities and events, and are not discriminated against on the basis of disability. Eligible students, with appropriate documentation, will be provided equal opportunity to demonstrate their academic skills and potential through the provision of academic adaptations and reasonable accommodations. Further information, including appropriate contact information, can be found at the following link:

<http://www.troy.edu/humanresources/ADAPolicy2003.htm>.

### **HONESTY AND PLAGIARISM:**

The awarding of a university degree attests that an individual has demonstrated mastery of a significant body of knowledge and skills of substantive value to society. Any type of dishonesty in securing those credentials therefore invites serious sanctions, up to and including suspension and expulsion (see Standard of Conduct in each Troy Catalog). Examples of dishonesty include actual or attempted cheating, plagiarism\*, or knowingly furnishing false information to any university employee.

\*Plagiarism is defined as submitting anything for credit in one course that has already been submitted for credit in another course, or copying any part of someone else’s intellectual work-their ideas and/or words-published or unpublished, including that of other students, and portraying it as one’s own. Proper quoting, using strict APA formatting, is required, as described by the instructor. All students are required to read the material presented at: <http://troy.troy.edu/writingcenter/research.html>

Students must properly **cite any quoted material**. Term paper, business plan, term project, case analysis, or assignment may have **no more than 20% of its content quoted** from another source. Students who need assistance in learning to paraphrase should ask the instructor for guidance and consult the links at the Troy Writing Center.

The university employs **plagiarism-detection software**, through which **all** written student assignments are processed for comparison with material published in traditional

sources (books, journals, magazines), on the internet (to include essays for sale), and papers turned in by students in the same **and** other classes in this **and all previous terms**. The penalty for plagiarism may range from zero credit on the assignment, to zero in the course, to expulsion from the university with appropriate notation in the student's permanent file.

### **LIBRARY SUPPORT:**

The libraries of Troy University provide access to materials and services that support the academic programs. The address of the Library Web site is: <http://library.troy.edu> This site provides access to the resources of all Campus and Regional Libraries, as well as to resources such as the Library's Catalog and Databases. Additionally, the library can also be accessed by choosing "Library" link from the University's homepage: [www.troy.edu](http://www.troy.edu) or through the eLibrary tab within Blackboard.

### **FACULTY EVALUATION:**

By the eighth week of each term, students will be emailed a course evaluation form. These evaluations are completely anonymous and are online. Further information will be posted in the Announcements section in Blackboard.

### **COURSE SCHEDULE:**

No successful athlete can exercise only the night before an event and expect to out-perform others who have properly trained over a period of time. Failure to develop an individual study routine and keep pace will prove fatal for the homework. Work together in your simulation teams.

#### **COOPERATE & GRADUATE.**

- 12 Aug:**      **Get Textbook; Read Syllabus; eMail Brief Resume; Intro Syllabus & Chapt 1**  
Begin Ethics case paper "United Thermostatic Controls" BB Course Docs
- 14 Aug:**      Qz Chapt 1; Chapt 1 Hmwk: Ex 15, 23, 27, 30, 32, 34, 36. Intro Chapt 2
- 19 Aug:**      Qz Chapt 2; Chapt 2 Hmwk: Ex 13, 14, 16, 17, 18, 19, 22, 23, 27, 32.  
Intro Chapt 3
- 21 Aug:**      Qz Chapt 3; Chapt 3 Hmwk: Ex 11, 12, 16, 20, 21, 27, 28, 32. Review  
Exam 1; Intro Chapt 4
- 26 Aug:**      **Exam 1, Chapt 1-3, 11:00 a.m.-12:30 p.m.; Tuesday, 26 Aug. Online  
Computer Lab M 209.**
- 28 Aug:**      Qz Chapt 4; Chapter 4 Homework: Ex 14, 19, 22, 26, 27. Intro Chapt 5
- 2 Sep:**        **Ethics Case Paper due for Review, Noon, 2 Sep. Digital Drop Box;  
Phone me for Ethics case review before 7 Sep.**
- 4 Sep:**        Qz Chapt 5; Chapt 5 Hmwk: Ex 14, 16, 18, 19, 20, 21, 23.

Intro Chapt 6; Review Exam 2

- 9 Sep:**           **Exam 2, Chapt 4-5, 11:00 a.m.-12:30 p.m.; Tuesday, 9 Sep. Online Computer Lab M 209.**
- 11 Sep:**           Qz Chapt 6; Chapt 6 Hmwk: Ex 14, 17, 21, 23, 25, 33, 35. Intro Chapt 7
- 16 Sep:**           Qz Chapt 7; Chapt 7 Hmwk: Ex 14, 16, 18, 20, 22, 23. Intro Chapt 8  
Review Exam 2
- 18 Sep:**           **Exam 3, Chapt 6-7, 11:00 a.m.-12:30 p.m.; Tuesday, 18 Sep. Online Computer Lab M 209**
- 23 Sep:**           **Ethics Case Paper Due, Noon, 23 Sep, Assignments**
- 25 Sep:**           Qz Chapt 8; Chapt 8 Hmwk: Ex 17, 20, 22, 24, 26, 30, 33. Intro Chapt 9
- 30 Sep:**           Qz Chapt 9; Chapt 9 Hmwk: Ex 9, 10, 11, 14, 15, 17, 19, 22, 28, 31.  
Intro Chapt 10
- 1 Oct:**            Qz Chapt 10; Chapt 10 Hmwk: 13, 16, 17, 19, 22, 25, 27, 29.  
Review Final Exam Chapt 8-10
- 7 Oct:**            **Final Exam, Chapt 8-10, 11:00 a.m.-12:30 p.m.; Tuesday, 7 Oct. Online Computer Lab M 209**

### **E-MAIL BRIEF RESUME**

Before the second week of class begins I should receive from you via e-mail a brief resume of yourself. As a College of Business student you should have a current resume. Your ticket to be allowed to continue this course will be my receipt of your resume. Remember the assignment is not for you to **SEND** me a brief resume; but for me to **RECEIVE** your brief resume. I will acknowledge receipt via email. Any scored assignment is "0" & remains "0" until I receive it.

My e-mail address is: [gcluskey@troy.edu](mailto:gcluskey@troy.edu)

Your resume will be limited to one page; may be an attachment in MS Word or text in the body of the e-mail; **The requirements are:**

In the "Subject Line":           Your Last Name & "ACT 3395"

- In the body of your e-mail:
1. Name, Home & Work phone number,
  2. Home address, e-mail address,
  3. Major, Year in school (So, Jr, Sr),
  4. Year expected to graduate,
  5. Current job, Brief list of work experiences, &
  6. What you expect to get out of this course.

### **ETHICS CASE (100 Points)**

**Overview:** The ethics case to be completed is in the Course Documents Section. Prepare a 5-6 page solution of the assigned ethics case. Use the report format below. Follow the sample papers in BB course documents. It will be completed in three steps. The three steps are:

1. Final, complete Ethics Case Paper for your Review with me. **Digital Dropbox**
2. Phone me to review your paper.
3. Ethics Case Paper due. **Assignments**

### STANDARD REPORT FORMAT

**Citation, Reference, & Subheadings** Use the AAA Manuscript Style (Chicago Manual of Style 14<sup>th</sup> ed. modified) from American Accounting Association Journal’s “Editorial Policy & Style Information” found at the end of any AAA Journal, 1995-present. [Accounting Horizons; Accounting Review; Auditing: A Journal of Practice & Theory; Behavioral Research in Accounting; Journal of Management Accounting Research; or Issues in Accounting Education]. **DO NOT** use footnotes and **DO NOT** number references. **ALL** citations will be to the references either: (1) “. . . [quote]. . .” (Author Year, Page); or (2) Author (Year, page) states “. . . [quote]. . .”

**Layout:** Double spaced, typed, number **ALL** pages at the bottom, count **ALL** pages, Courier 12-Point. No Cover Sheet, No Title Page, No Binder or Plastic Cover, “REFERENCES” follows text, Staple in Top Left Corner. Indent each paragraph, left-justified, MS Word. Inside Address will be left-justified consisting of: Student Name, Professor Name, Date, and Course ID. Next will be the title of the document – Center, Bold, Caps.

### REQUIREMENTS.

1. *Background Summary*, (.5 pages): Provide narrative facts related to the ethical dilemma; Paraphrase without plagiarizing. **For all requirements after Background Summary – Do Not use individual names.**
2. *Identify the Ethical Dilemma (ED)*, (.5 pages): Identify the core problem of the case & why it is the core problem; Use logic, be clear & direct; Discuss the cause of the problem in the case.
3. *Identify the Stakeholders*, (.5 pages): Define, List, & Present ONE Global statement as to why ALL selections are stakeholders. (Hint) The Universe of Stakeholders is: Employees, Creditors, Stockholders, Suppliers, Customers, & Regulators.
4. *State Three Alternative Solutions to ED*, (1 page): Three paragraphs, one for each ethical reasoning method (Utilitarian, Theory of Rights, Theory of Justice); Sentence one will define an ethical reasoning method; Sentence two will provide an alternative solution to the ED for that ethical reasoning method; Each of the three alternative solutions will be different.
5. *Present the Solution*, (**1 page**): Solution is an action NOT a goal - something to correct or prevent the ED. Discuss both sides of the ED.
6. *Support Solution IMA*, (.75 pages): Use two IMA statement of ethical professional practice, one paragraph each; Sentence one should state, or define the IMA statement; Sentence two should re-state the solution & link it to the IMA statement quoted.
7. *Support Solution Practice* (.75 page): Support your solution using (1) a quote from one journal article (a journal article has an author) in an accounting journal (Journal of Accountancy, Management Accounting, Strategic Finance, CPA Journal, or any AAA Journal); and (2) a quote from one AICPA pronouncement (FARS, GAAP, FASB, SAS, etc.). Include citations in text. As in #6 above use one paragraph for each support; Sentence one is your quote & citation; Sentence two links the solution to the quote.
8. *Reference*, (.5 pages): Use AAA manuscript style for citation and reference.

## **VISION, MISSION STATEMENTS:**

**School of Accountancy Mission Statement:** The mission of the School of Accountancy is to advance the accounting profession by providing quality accounting education to both undergraduate and graduate students, publishing quality research and providing service to the professional community. We prepare students for successful careers with increasing professional and managerial responsibility in public accounting as well as government and industry and prepare undergraduate students for admission to graduate programs in accounting and business.

**SCOB Mission Statement:** Through operations that span the State of Alabama, the United States, and the world, Sorrell College of Business equips our students with the knowledge, skills, abilities and competencies to become organizational and community leaders who make a difference in the global village and global economy. Through this endeavor, we serve students, employers, faculty, and Troy University at large as well as the local and global communities.

**SCOB Vision Statement:** Sorrell College of Business will be the first choice for higher business education students in their quest to succeed in a dynamic and global economy. Sorrell College of Business will create the model for 21st century business education and community service.

**Troy University Mission Statement:** Troy University is a public institution comprised of a network of campuses throughout Alabama and worldwide. International in scope, Troy University provides a variety of educational programs at the undergraduate and graduate levels for a diverse student body in traditional, nontraditional and emerging electronic formats. Academic programs are supported by a variety of student services which promote the welfare of the individual student. Troy University's dedicated faculty and staff promote discovery and exploration of knowledge and its application to life-long success through effective teaching, service, creative partnerships, scholarship and research.