

TROY UNIVERSITY
ACT 6691 Managerial Accounting
COURSE SYLLABUS
Fall 2008 11 Aug – 13 Oct
5:30-9:45 p.m. Tue Rm M 220

INSTRUCTOR INFORMATION;

Dr. Bob Cluskey, CPA, CFE
P.O. Box 8368; 500 University Dr.;
216-C Malone Hall; Dothan, AL 36304
Ofc Ph: 334.983.6556 x1266
Cell Ph: 770.845.3265
FAX: 334.983.6322
e-mail: gcluskey@troy.edu
Alt: bobcluskey@grccpa.com
www.troy.edu

NOTE: For e-mail include your “**last name**” & “**ACT6691**” or it will be deleted as Spam.

INSTRUCTOR EDUCATION:

Go to: www.grccpa.com click on “Brief Bio” or “Resume”

LATE REGISTRATION:

If you register for ACT 6691 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 and online simulation may be difficult.

ELECTRONIC OFFICE HOURS:

Mon-Thur: gcluskey@troy.edu
Fri-Sun: bobcluskey@grccpa.com

PREREQUISITES:

If part of the **EMBA** sequence, EMBA 5501 and admission into the Accounting option of the EMBA program. If part of the **MBA** sequence, MBA 5502 or equivalent and admission into the Accounting option of the MBA program.

CATALOG DESCRIPTION:

A study of sources and classifications of accounting data, classification and behavior of revenues and costs, use of accounting data for profit planning and cost control, and use of accounting data for special analysis.

ENTRANCE COMPETENCIES:

Students must have the ability to perform research at the graduate level.

STUDENT EXPECTATIONS:

Foundation Business Simulation: Graduate Students will be put in teams. You are expected to (1) be registered online week 1 (www.capsim.com F26483) and join your team; (2) post your contact info on the Discussion Board and contact your teammates; and (3) coordinate with your teammates to participate in the 4 simulation rounds. The first round week 1 will be a non scored practice round. The capsim will be reset and sims 1-3 will be run at 50 points each (150 Points).

Text homework: Graduate students are expected to use week one as a review of the prerequisite accounting materials - chapters 15 & 16 on your own. Make any inquiries about the material first to your teammates, then to me in class and via my e-mail.

We will complete two chapters per week (Week 2-Week 8/ Chapters 1-14). A 25 point quiz will be administered on each chapter. I will count the top 12 of 14 (300 Points).

Ethics Case Paper: Complete the requirements for the ethics case paper as posted in Assignments; Syllabus; & Course Documents. (50 Points)

Graduate students are studying to become scholars. Scholars never graduate; they continue lifelong learning.

COURSE OBJECTIVES:

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

List and describe the contents and components of the balance sheet, income statement, and statement of cash flows, and describe the relationships among these statements.

1. Explain how business transactions affect financial-accounting statements.
2. Describe the basic operating characteristics and cost terms used by business organizations, identify and classify cost behaviors, define basic cost measurement concepts, and explain how cost behavior and measurement are used in decision-making in organizations.
3. Describe the management control process and the use of accounting information in that process.
4. Apply accounting information to strategic planning, budgeting, and evaluation in an accounting scenario.
5. Use financial- and managerial-accounting information to identify accounting problem requirements and relevant information for problem-solving, and adapt that knowledge to problem situations.
6. Apply managerial accounting strategies to business objectives in an apt scenario.

PURPOSE:

To introduce the concepts of managerial accounting, explain the relationship between financial and managerial accounting, and introduce the use of accounting information for decision-making in organizations. EMBA/MBA core requirement.

TEXTBOOK AND OTHER MATERIAL:

Horngren, et. al; *Introduction to Management Accounting*; 14th ed.; ISBN 0-13-234752-0.

The textbook provider for Troy eCampus is MBS Direct at <http://direct.mbsbooks.com/tsu.htm>

Required: Foundation Business Simulation. Register online for \$44 at www.capsim.com; OR, If you are eArmy to get reimbursement, you may want to order thru the Troy bookstore.

USEFUL WEBSITES:

Go to: www.grccpa.com click on “Links”

COURSES AT TROY UNIVERSITY:

Courses at Troy University use Blackboard Learning Management System. In every course, students should read all information presented in the Blackboard course site and should periodically check for updates **DAILY**.

SITE MAP FOR ACT 6691 BLACKBOARD COURSE SITE:

<http://dothan.troy.edu/Blackboard/>

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:

Homework Weeks 2-8; Chapters 1-14; Quiz on each		
Chapter @ 25 points each; top 12 of 14.		300
Simulation Weeks 3, 5, & 7; 50 points each		150
Ethics Case Paper		<u>50</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 Book		

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.

STUDENT/FACULTY INTERACTION:

Primary: Mon - **Thur** e-mail gcluskey@troy.edu
Ph: 334.983.6556 x 1266
Fri – Sun e-mail bobcluskey@grccpa.com
Ph: 770.845.3265

ATTENDANCE POLICY:

1. Participation in all interactive, learning activities is required.

MAKE-UP WORK POLICY:

Assignments turned in late lose 25% of points regardless of the reason. 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 for score; in class presentations by students of simulation results; and student learning teams. See **SCHEDULE** at the end of this syllabus.

SUBMITTING ASSIGNMENTS:

1. All assignments are to be made by noon CST 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**

2. All assignment documents are to be: Courier New, 12 pt, double-spaced, left-justified, MSWord; No cover page, etc. Number **ALL** pages bottom-center; 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. The assignment should clearly communicate to me which/what question you are answering. i.e., “Exercise 12-6, # 1, 2, . . . etc.” I expect complete, concise, and precise answers from graduate students. Length is inversely related to quality responses.

EXAMINATION SCHEDULE & INSTRUCTION:

See “Schedule” at the end of this syllabus.

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):

Any student whose disabilities fall within ADA guidelines must inform me **at the beginning of the term** of any special needs or equipment necessary to accomplish the requirements for this course. Students must also provide written proof of their disability to the instructor. For assistance in applying for Adaptive Needs services for students submitted through eCampus, students should contact Dr. Barbara Echord at bechord@troy.edu or call 334.670.5875.

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 or through the eLibrary tab within Blackboard.

FACULTY EVALUATION:

In the eighth week of each term, students will be notified of the requirement to fill out 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.

Week 1 – 12 Aug. Intro Course & Simulation & Ethics Case (United Thermostatic Controls).

Be registered online for the simulation (www.capsim.com F26483). The end of week 1 is the practice simulation. Contact your simulation team; Establish responsibilities; Set deadlines; Do not forget to make your inputs. The practice round will run **Noon, Sunday,**

17 Aug. Technique: Be creative, Be aggressive, and See what happens. Practice round counts 0. For the 3 evaluation rounds be conservative. Pick a strategy and run with it. Inputs to the simulation are NOT accounting. However, the outputs (your evaluation) are accounting. Like a real business.

Since most accounting MBA prerequisites are a bit fuzzy, week 1 assignment is meant to “refresh” you. Review Horngren Chapters 15 & 16. Use this time to get ahead, as weeks 2-9 are VERY busy.

Points: **0**

Week 2 – 19 Aug. Chapters 1-2 Discussion & Homework; Quizzes Chapter 1&2.

Hmwk: Chapt 1-51; Chapt 2-60

Points: **50**

Week 3 – 26 Aug. Chapters 3-4 Discussion & Homework; Quizzes Chapters 3&4.

Hmwk: Chapt 3-56; Chapt 4-54

Noon, Sunday, 31 Aug; Run Sim #1 for evaluation. The simulation has been re-set from the practice round. Make small adjustments. Prepare for new products.

Points: **100**

Week 4 – 2 Sep. Chapters 5-6 Discussion & Homework; Quizzes Chapters 5&6.

Hmwk: Chapt 5-32, 33, 34, 37, 43; Chapt 6-34, 36, 37, 38, 44, 62

Ethics Case Paper due Noon, Sunday, 7 Sep Digital Dropbox. Step 1.

Points: **50**

Week 5 – 9 Sep. Chapters 7-8 Discussion & Homework; Quizzes Chapters 7&8.

Hmwk: Chapt 7-43; Chapt 8-36, 43, 45

Noon, Sunday, 14 Sep; Run Sim #2 for evaluation. Shake it off; make small changes to recover.

Points: **100**

Week 6 – 16 Sep: Chapters 9-10 Discussion & Homework; Quizzes Chapters 9&10.

Hmwk: Chapt 9-52; Chapt 10-35, 37, 38, 39, 42, 50

Points: **50**

Week 7 – 23 Sep: Chapters 11-12 Discussion & Homework; Quizzes Chapter 11&12.

Hmwk: Chapt 11-44, 50, 58; Chapt 12-37, 49

Noon, Sunday, 28 Sep; Run Sim #3 for evaluation. Do not forget to make your inputs.

Points: **100**

Week 8 – 30 Sep: Check the announcements for info on the course evaluation. Chapters 13-14 Discussion & Homework; Quizzes Chapter 13&14.

Hmwk: Chapt 13-65; Chapt 14-42

Points: **50* (Top 12 of 14 count)**

Week 9 – 7 Oct: Ethics Case Paper due Noon, Sunday, 5 Oct BB, Assignments. Step 3.

Points: **50**

Total Points: **500**

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

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 6691"

- 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 (50 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. **BB, Assignments**

STANDARD REPORT FORMAT

Citation, Reference, & Subheadings Use the AAA Manuscript Style (Chicago Manual of Style 14th 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.