



Oregon State University

Ecampus

Course Name: Managerial Accounting

Course Number: BA 213

Credits: 4 Credits

Course Description

BA 213 – Managerial Accounting covers aspects of accounting information from the perspective of management users with an emphasis on data accumulation for product costing, planning, and performance evaluation and control. The central objective of the course is to introduce students to the ways in which owners, executives, and managers use accounting information to make business planning and operating decisions within a company or enterprise.

Course topics include:

- Cost Behaviors
- Standard Costing - predetermined overhead rate, overhead allocation, total job cost
- Activity Based Costing - activity rates, total product cost per unit
- Cost-Volume-Profit - contribution margin, breakeven point, margin of safety
- Variable and Absorption Costing
- Profit Planning/Budgets - master budget (static budget), operating and financial
- Variance Analysis - flexible budgets, variance calculation, direct material, direct labor, overhead
- Responsibility Accounting - cost, profit & investment centers, return on investment, residual income
- Investment decisions/Capital projects
- Relevant/irrelevant/opportunity/sunk costs, add/drop a product line or business segment, make/buy decision, special orders, constrained resource, joint product costs – contribution margin approach, sell or process further
- Capital budgeting decisions - screening v. preferences, NPV, payback period, simple rate of return

PREREQS: BA 211 and a minimum grade of C- or better & sophomore standing.

Communication

Please post all course-related questions in the General Discussion Forum so that the whole class may benefit from our conversation. Please email me for matters of a personal nature. I will reply to course-related questions and email within 24-48 hours. I will strive to return your assignments and grades for course activities to you within five days of the due date.

Please include BA213—400 in the subject line of all emails.

I have provided my cell phone number as a tool of last resort. I prefer the Canvas mail tool and then email for our communications. I also recognize that you may need to contact me in cases of urgency where access to a computer isn't available. I will respond to text messages as soon as possible but I generally don't check texts after 9:00pm. Fair warning: cell phone service at my home is not very good and I often don't have service so please be patient when texting.

Course Credits

This course is a 4-credit hour course and requires a significant amount of time each week. Each week a student has textbook reading, homework, quizzes, and a case to complete along with a midterm exam and a final exam. A student taking this course should plan on spending 10-15 hours each week.

Technical Assistance

If you experience computer difficulties, need help downloading a browser or plug-in, assistance logging into the course, or if you experience any errors or problems while in your online course, contact the OSU Help Desk for assistance. You can call (541) 737-8787, email osuhelpdesk@oregonstate.edu or visit the [OSU Computer Helpdesk](#) online.

- [COURSE DEMO](#)
- [GETTING STARTED](#)

Learning Resources

Textbook: *Introduction to Managerial Accounting, 7e*; Brewer, Garrison, Noreen with Connect access code. ISBN:978-0-07-802579-2

Connect Access: Connect is the companion website for our textbook and will be the tool used for all the homework along with some of the quizzes and exams. An access code to Connect is provided with each new textbook. Access can also be purchased directly online in the Connect website at <http://connect.customer.mheducation.com/>.

Note to prospective students: Please check with the OSU Bookstore for up-to-date information for the term you enroll (<http://osubeaverstore.com/Academics> or 800-595-0357). If you purchase course materials from other sources, be very careful to obtain the correct ISBN.

Calculator: TI BAIIPlus. NO PROGRAMMABLE CALCULATORS MAY BE USED FOR EXAMS. This includes any calculators on cell phones, tables, or computers.

Canvas

This course will be delivered via Canvas where you will interact with your classmates and with your instructor. Within the course Canvas site you will access the learning materials, such as the syllabus, class discussions, assignments, projects, and quizzes. To preview how an online course works, visit the [Ecampus Course Demo](#). For technical assistance, please visit [Ecampus Technical Help](#).

Measurable Student Learning Outcomes

After successful completion of this week, you will be able to:

- Describe the difference between financial and managerial accounting
- Identify the major areas of responsibility in managerial accounting
- Identify and describe cost classifications
- Identify and describe cost behaviors
- Prepare a mixed-cost analysis using the high-low method
- Prepare a traditional and contribution margin income statement
- Explain how fixed manufacturing overhead costs are treated using absorption and variable costing.
- Identify and calculate the difference in net operating income generated by absorption and variable costing.
- Prepare a traditional, general-purpose income statement using absorption costing.
- Prepare a contribution-margin income statement using variable costing.
- Describe the master budget and all individual budgets and schedules
- Prepare a master budget with all individual budgets and schedules
- Explain the difference between the master/static/planning budget and the flexible budget
- Prepare a flexible budget
- Calculate and interpret the price/rate variances and quantity/efficiency variances for direct materials, direct labor, and variable overhead
- Describe job-order costing
- Calculate the predetermined overhead rate
- Apply manufacturing overhead to a job using the predetermined overhead rate
- Calculate the total cost and per-unit product cost for a job using job-order costing
- Close the manufacturing overhead account
- Describe activity-based costing
- Calculate activity rates
- Calculate the total and per-unit product costs using activity-based costing
- Apply manufacturing overhead to a product using activity rates
- Explain the concept of the cost-volume-profit relationships
- Draw a CVP graph
- Identify the parts of the CVP graph
- Calculate breakeven points in sales dollars & sales units, margin of safety, degree of operating leverage
- Calculate what-if analysis for changes in sales volume
- Identify and describe methods of measuring and evaluating performance
- Calculate return on investment and residual income
- Use the DuPont Analysis method to calculate return on investment, profit margin, and asset turnover
- Calculate manufacturing cycle efficiency
- Identify the inputs for a balanced scorecard
- Identify differential and relevant revenues and costs
- Determine to accept or reject a special order
- Determine to make or buy a part/subpart/product
- Determine whether to sell a product or process the product further
- Determine how to effectively use a constrained resource
- Identify and explain the time-value-of-money concepts including present value and future value
- Calculate payback period and simple rate of return for a capital investment project

- Calculate net present value and profitability index for a capital investment project
- Determine if a project meets the minimum investment requirements
- Prioritize projects that meet the minimum investment requirements
- Explain the concept of internal rate of return

Bacc Core

As a student taking Managerial Accounting, you should master the basic concepts and fundamental analyses in the following areas:

- Distinguish between managerial and financial accounting: information, uses, and users
- Determine product costs using job-order and activity-based costing
- Company budgeting, planning, variance analysis, and performance evaluation
- Short-term operating decision making and long-term investment decision making
- Develop and improve capacities in the following areas:
 - Critical thinking skills
 - Problem solving and personal initiative
 - Awareness of ethical issues and conflicts
 - Professionalism of work output and personal demeanor
- Successful completion of this course partially fulfills OSU's Baccalaureate Core course requirements in the [Skills; Perspectives; Difference, Power and Discrimination; Synthesis] category under [subcategory].

Evaluation of Student Performance

- Discussions – 60 points
- Weekly Chapter Quizzes – 100 points
- Cumulative Quizzes – 40 points
- LearnSmart Assignments – 40 points
- Homework – 200 points
- Cases – 80 points
- Midterm Exam – 200 points
- Final Exam – 300 points
- **Total – 1000 points**

Grade Distribution

A	941-1000
A-	900-940
B+	870-899
B	840-869
B-	800-839
C+	770-799
C	740-769
C-	700-739
D+	670-699
D	640-669

D-	601-639
F	< 601

Your course grade will be determined by your performance based on the total points earned throughout the entire course. At my sole discretion I may curve exam or final scores. If I do so, the curve will be no higher than shown above. The curve may be lowered depending on the distribution of the total points for the class. Any adjustment of the curve will only be applied to the final grade. I may also give plus/minus grades and I reserve the right to do so if I believe it is appropriate when awarding final grades. Exam scores will be maintained in Canvas and homework scores will be maintained in Connect and then entered into Canvas each week.

Course Content

Week	Topic	Reading Assignments	Learning Activities
1	Introduction	Textbook: Prologue & Chapter 1	Online discussion Week 1 Homework Week 1 Quiz LearnSmart
2	Absorption/Variable Costing & Segment Reporting	Textbook: Chapter 6	Online discussion Week 2 Homework Week 2 Quiz LearnSmart
3	Forecasting/Budgeting	Textbook: Chapter 7	Online discussion Week 3 Homework Week 3 Quiz LearnSmart Cumulative Quiz 1
4	Flexible Forecasting/Budgeting	Textbook: Chapter 8	Online discussion Week 4 Homework Week 4 Quiz LearnSmart Cumulative Quiz 2
5	Job-Order Costing	Textbook: Chapter 2	Online discussion Week 5 Homework Week 5 Quiz LearnSmart Cumulative Quiz 3 Midterm Exam
6	Activity-Based Costing	Textbook: Chapter 3	Online discussion Week 6 Homework Week 6 Quiz LearnSmart Cumulative Quiz 4
7	Cost-Volume-Profit	Textbook: Chapter 5	Online discussion Week 7 Homework Week 7 Quiz LearnSmart Cumulative Quiz 5
8	Performance Measurement	Textbook: Chapter 9	Online discussion Week 8 Homework Week 8 Quiz LearnSmart Cumulative Quiz 6

9	Differential Analysis	Textbook: Chapter 10	Online discussion Week 9 Homework Week 9 Quiz LearnSmart Cumulative Quiz 7
10	Capital Investment	Textbook: Chapter 11	Online discussion Week 10 Homework Week 10 Quiz LearnSmart Cumulative Quiz 8
Finals			Final Exam

Course Policies

Discussion Participation

Students are expected to participate in all graded discussions. While there is great flexibility in online courses, this is not a self-paced course. You will need to participate in our discussions on at least two different days each week, with your first post due no later than Tuesday evening, and your second and third posts due by the end of each week.

Proctored Exams

This course requires that you take exams under the supervision of an approved proctor. Proctoring guidelines and registration for proctored exams are available online through the Ecampus [testing and proctoring website](#). It is important to submit your proctoring request as early as possible to avoid delays.

No sample exams exist. All material presented in any manner during the course or in the textbook is subject to examination.

The final exam is comprehensive and must be taken during finals week. The final exam is mandatory. Students who miss the final exam will receive a failing grade for the course.

Makeup Exams

Makeup exams will be given only for missed exams excused in advance by the instructor. Excused absences will not be given for airline reservations, routine illness (colds, flu, stomach aches), or other common ailments. Excused absences will generally not be given after the absence has occurred, except under very unusual circumstances.

Exam Time Limits

Exams in this class are timed; if you exceed the time limit on an exam, you will be assessed a penalty of 10% for every five minute interval beyond the time limit.

Incompletes

Incomplete (I) grades will be granted only in emergency cases (usually only for a death in the family, major illness or injury, or birth of your child), and if the student has turned in 80% of the points possible (in other words, usually everything but the final paper). If you are having any difficulty that might prevent you completing the coursework, please don't wait until the end of the term; let me know right away.

Guidelines for a Productive and Effective Online Classroom

Students are expected to conduct themselves in the course (e.g., on discussion boards, email) in compliance with the university's regulations regarding civility.

Civility is an essential ingredient for academic discourse. All communications for this course should be conducted constructively, civilly, and respectfully. Differences in beliefs, opinions, and approaches are to be expected. In all you say and do for this course, be professional. Please bring any communications you believe to be in violation of this class policy to the attention of your instructor.

Active interaction with peers and your instructor is essential to success in this online course, paying particular attention to the following:

- Unless indicated otherwise, please complete the readings and view other instructional materials for each week before participating in the discussion board.
- Read your posts carefully before submitting them.
- Be respectful of others and their opinions, valuing diversity in backgrounds, abilities, and experiences.
- Challenging the ideas held by others is an integral aspect of critical thinking and the academic process. Please word your responses carefully, and recognize that others are expected to challenge your ideas. A positive atmosphere of healthy debate is encouraged.

Statement Regarding Students with Disabilities

Accommodations are collaborative efforts between students, faculty and [Disability Access Services \(DAS\)](#) with accommodations approved through DAS are responsible for contacting the faculty member in charge of the course prior to or during the first week of the term to discuss accommodations. Students who believe they are eligible for accommodations but who have not yet obtained approval through DAS should contact DAS immediately at 541-737-4098.

Accessibility of Course Materials

All materials used in this course are accessible [with the exception of (list items that are not accessible)]. If you require accommodations please contact [Disability Access Services \(DAS\)](#). [If all items are accessible in your course, please delete the orange text in this section.]

Additionally, Canvas, the learning management system through which this course is offered, provides a [vendor statement](#) certifying how the platform is accessible to students with disabilities.

Expectations for Student Conduct

Student conduct is governed by the university's policies, as explained in the [Office of Student Conduct: Information and Regulations](#).

Academic Integrity

Students are expected to comply with all regulations pertaining to academic honesty. For further information, visit [Avoiding Academic Dishonesty](#), or contact the office of Student Conduct and Mediation at 541-737-3656.

OAR 576-015-0020 (2) Academic or Scholarly Dishonesty:

a) Academic or Scholarly Dishonesty is defined as an act of deception in which a Student seeks to claim credit for the work or effort of another person, or uses unauthorized materials or fabricated information in any academic work or research, either through the Student's own efforts or the efforts of another.

b) It includes:

(i) CHEATING - use or attempted use of unauthorized materials, information or study aids, or an act of deceit by which a Student attempts to misrepresent mastery of academic effort or information. This includes but is not limited to unauthorized copying or collaboration on a test or assignment, using prohibited materials and texts, any misuse of an electronic device, or using any deceptive means to gain academic credit.

(ii) FABRICATION - falsification or invention of any information including but not limited to falsifying research, inventing or exaggerating data, or listing incorrect or fictitious references.

(iii) ASSISTING - helping another commit an act of academic dishonesty. This includes but is not limited to paying or bribing someone to acquire a test or assignment, changing someone's grades or academic records, taking a test/doing an assignment for someone else by any means, including misuse of an electronic device. It is a violation of Oregon state law to create and offer to sell part or all of an educational assignment to another person (ORS 165.114).

(iv) TAMPERING - altering or interfering with evaluation instruments or documents.

(v) PLAGIARISM - representing the words or ideas of another person or presenting someone else's words, ideas, artistry or data as one's own, or using one's own previously submitted work. Plagiarism includes but is not limited to copying another person's work (including unpublished material) without appropriate referencing, presenting someone else's opinions and theories as one's own, or working jointly on a project and then submitting it as one's own.

c) Academic Dishonesty cases are handled initially by the academic units, following the process outlined in the University's Academic Dishonesty Report Form, and will also be referred to SCCS for action under these rules.

SafeAssign Plagiarism Prevention

Your instructor may ask you to submit one or more of your writings to Canvas' SafeAssign plagiarism prevention service. Your assignment content will be checked for potential plagiarism against Internet sources, academic journal articles, and the papers of other OSU students, for common or borrowed content. SafeAssign generates a report that highlights any potentially unoriginal text in your paper. The report may be submitted directly to your instructor or your instructor may elect to have you submit initial drafts through SafeAssign and you will receive the report allowing you the opportunity to make adjustments and ensure that all source material has been properly cited. Papers you submit through SafeAssign for this or any class will be added to the OSU SafeAssign database and may be checked against other OSU paper submissions. You will retain all rights to your written work. For further information, visit [Academic Integrity for Students: SafeAssign – What is it?](#) **[If you will be using the SafeAssign tool in your course this syllabus statement is required. If you do not plan on using it, please delete this section.]**

Conduct in this Online Classroom

Students are expected to conduct themselves in the course (e.g., on discussion boards, email postings) in compliance with the [university's policy on disruptive behavior](#).

Tutoring

[NetTutor](#) is a leading provider of online tutoring and learner support services fully staffed by experienced, trained and monitored tutors. Students connect to live tutors from any computer that has Internet access. NetTutor provides a virtual whiteboard that allows tutors and students to work on problems in a real time environment. They also have an online writing lab where tutors critique and return essays within 24 to 48 hours. Access NetTutor from within your Canvas class by clicking on the Tools button in your course menu.

OSU Student Evaluation of Teaching

Course evaluation results are extremely important and are used to help me improve this course and the learning experience of future students. Results from the 19 multiple choice questions are tabulated anonymously and go directly to instructors and department heads. Student comments on the open-ended questions are compiled and confidentially forwarded to each instructor, per OSU procedures. The online Student Evaluation of Teaching form will be available toward the end of each term, and you will be sent instructions via ONID by the Office of Academic Programs, Assessment, and Accreditation. You will log in

to “Student Online Services” to respond to the online questionnaire. The results on the form are anonymous and are not tabulated until after grades are posted.

REFUND POLICY INFORMATION

Please see the [Ecampus website](#) for policy information on refunds and late fees.