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AC 351 Syllabus Spring 2010

THE UNIVERSITY OF
ALABAMA
FOUNDED 1831



Instructor Information

Instructor Name:	Dr. Walter A. Robbins, DBA, CPA, CFE, Cr.FA, CFF
Office Location:	327 Alston Hall
Office Hours:	By appointment ONLY
Email:	Please use the mail tool in eLearning (Responses to email will be provided within 36 hours during weekdays.)

Course Description

This course is a study of managerial accounting concepts and their use in business decisions. We will examine the development and analysis of cost information for management use in decision-making, income determination, and performance evaluation.

Course Prerequisites and Co-Requisites

AC 210 is required. Moreover, AC 351 is open only to non-accounting majors.

Learning Outcomes

At the completion of this course, students who have achieved a C or better should be able to:

- Describe cost accounting as an information system that fills some of management's needs for information.
- Explain how cost accounting system design is used.
- Use the computer as a tool in data analysis and report generation.
- Discuss contemporary issues affecting cost accounting in today's competitive environment.
- Estimate the measurement of costs using cost objects such as product, department, or function.
- Define cost accounting terms and concepts.

Required Texts

Garrison, R., Noreen, E., and Brewer, P. (2009) *Managerial Accounting*. McGraw-Hill/Irwin

ISBN: 0390447501

ISBN 13: 9780390447500

Recommended Texts and Other Material

Additional Learning Aids: For each chapter presented in the learning modules, there are additional learning opportunities in the form of practice exams and iPod downloads. I strongly suggest that you take advantage of this additional material.

- **iPod Content:** Each chapter includes a link and instructions on how to download the chapter content to an iPod. To view this content on your computer, you must install the iTunes software.

System Requirements

This course requires a high-speed Internet connection and the following free multimedia plug-ins:

- Adobe Reader
- Flash Player
- PowerPoint Viewer
- Windows Media Player
- iTunes
- In the event that you will need a plug-in to listen to Media Site lectures, you will be prompted to download Silver Light.

You must have speakers installed and working properly on your computer before beginning the course.

Course Presentation

This course is organized into **four** learning modules with each module covering three-to-four chapters from your textbook. The module pages include information about all of the materials, activities, assignments, and assessments for this course. Each module contains a set of assigned chapter readings from the textbook, multimedia presentations, chapter quizzes, assignments, activities, and a major examination. The following topics will be covered:

- Terminology and Basic Concepts
- Job Order Systems
- Process Costing
- Activity-Based Costing (ABC)
- Service Department Costs
- Cost Behavior Analysis
- CVP Analysis
- Profit Planning
- Standard Costing
- Flexible Budgets and Overhead Analysis
- Relevant Costs for Decision-Making
- Capital Budgeting
- Segment Reporting

Homework Assignments: At the end of each chapter are selected exercises and problems assigned as homework. While these assignments are not graded as part of your course grade, they should nevertheless be completed. They provide you with an opportunity to practice what you have learned and help prepare you for the quizzes and exams. You will access the various chapter homework assignments from within each learning module.

Course Schedule

View the Course Schedule.

Grading

Your course grade will be based on the following percentages:

Assignment	Grade Percentage
Major exams	60%
Chapter quizzes	40%
Total	100%

Grade Description

Your final grade will be calculated based on the following scale:

A+ = 97-100	C+ = 77-79
A = 93-96	C = 73-76

A- = 90-92	C- = 70-72
B+ = 87-89	D+ = 67-69
B = 83-86	D = 63-66
B- = 80-82	D- = 60-62
	F = Below 60

Note: Neither quizzes, exams or final course grades will be curved in this class.

Suggested Study Methods

You are to read all assigned materials (including this syllabus) **carefully** to properly prepare yourself.

Exams

Major Examinations: There will be four major examinations, consisting of 50 multiple choice questions each, administered through eLearning. Note the exam availability dates on your calendar immediately. You may start and complete your exam at any time between 8:00 a.m. on the exam start date and 11:00 p.m. on the second date for a 39-hour test availability period. You will access the exams by clicking the *Assessments* link on the Course Tool menu on the left, and selecting the appropriate exam.

Once you begin, you will have 2 ½ hours to complete the exam. You cannot stop or pause the exam and come back later to finish. At the end of the 2 ½ hour time limit, the exam is closed and locked. If you do not finish the exam within the allotted time for ANY reason, including any computer/technical problems you may have, your score will still be based on 100% exam completion.

Your exams will be graded by the computer and your grades will be made available to you on eLearning. Because of the nature of an online course, there is no major exam make-up provision for this class. If you miss an examination for any reason, including computer/technical problems you may experience, you will receive a ZERO for the exam. **There are no make-up exams;** however, at the end of the semester, your Professor will drop the lowest of the four major exams. The average of the remaining three exam scores will count 60% of your final grade.

Chapter Quizzes: At the completion of each chapter, you are required to take an online chapter quiz. A quiz may be taken any time between the designated start date and due date for each chapter within each of the four modules. **Refer to the Course Schedule for specific chapter start/due dates.** You may attempt a quiz only once per chapter. Once you begin a quiz, you will have one hour to complete it. You will access the chapter quizzes by clicking the *Assessments* link on the Course Tool menu on the left, and selecting the appropriate chapter quiz.

Your quizzes will be graded by the computer and your grades will be made available to you on eLearning. As is the case with major examinations, there is no make-up provision for quizzes. If you miss taking a quiz for any reason, including technical problems, you will receive a ZERO for that quiz. If you fail to complete a chapter quiz within the allotted time for ANY reason, including computer/technical problems you may have, your score will still be based on 100% quiz completion. **There are no make-up quizzes;** however, at the end of the semester, your Professor will drop the two (2) lowest quiz scores. The average of the remaining quiz scores will count 40% of your final grade.

Policy on Make-Ups

There is no provision for make-up examinations. As explained above, if you miss a major examination for any reason, you will receive a zero for that exam. Moreover, please note that there is no make-up provision for quizzes. If you fail to take a chapter quiz, you will receive a zero, and it will be averaged in as a zero. However, these scores will be eligible to be dropped as described above in the Exams section.

Library Services

All students, those on campus and at a distance, have access to the resources available at the UA Libraries. Please visit the UA Libraries Distance Education web site for more information.

Email

Unless otherwise noted, you should only contact your instructor using the *Mail* feature in eLearning. Common procedural or curricular questions that arise each semester are answered on the syllabus. If you are unable to find the answers you need, you may contact the instructor via the eLearning *Mail* tool. If needed, view the *eLearning Tutorials* link on the course homepage for assistance using the *Mail* tool. Be sure to follow the course netiquette rules mentioned below when composing emails.

Technical Support

Please note that I, as your professor, cannot assist you with ANY technical problems as it relates to this course. I am qualified to ONLY help you with accounting questions.

To obtain assistance with technical issues (removing pop-up blockers, trouble opening pages or quizzes, etc.) or if you are unable to see the course content or have other questions regarding the course itself, please visit the College of Continuing Studies Online Course Technical Support Site to submit a request or call 205-348-9157 (Toll Free 1-866-205-1011).

UA Policies

Academic Honor Code: All students in attendance at The University of Alabama are expected to be honorable and observe standards of conduct appropriate to a community of scholars. The University of Alabama expects from its students a higher standard of conduct than the minimum required to avoid discipline. At the beginning of each semester and on tests and projects, at the discretion of the professor, each student will be expected to sign an Honor Pledge. The Academic Honor Pledge reads as follows:

"I promise or affirm that I will not at any time be involved with cheating, plagiarism, fabrication, or misrepresentation while enrolled as a student at The University of Alabama. I have read the Academic Honor Code, which explains disciplinary procedures that will result from the aforementioned. I understand that violation of this code will result in penalties as severe as indefinite suspension from the University."

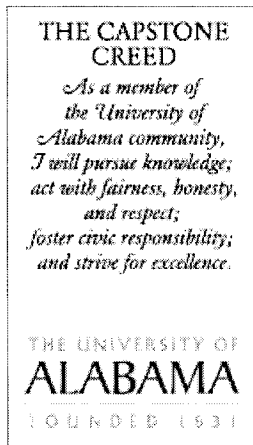
Code of Academic Conduct: Academic misconduct includes all acts of dishonesty in any academic or related matter and any knowing or intentional help, attempt to help, or conspiracy to help, another student commit an act of academic dishonesty. Academic dishonesty includes, but is not limited to, the following acts, when performed in any type of academic or academically related matter, exercise, or activity: cheating, plagiarism, fabrication, and misrepresentation.

Compliance with the Americans with Disabilities Act: In keeping with its mission and in accordance with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, The University of Alabama is committed to providing persons with disabilities an equal opportunity to participate in and benefit from all programs and services conducted or sponsored by the University. See the Office of Disability Services web site for more information.

For more information on The University of Alabama student policies, see the Student Handbook.

History of the Capstone Creed

The creed was created by the student leaders' council. In the spring of 2000, a discussion of campus culture among student leaders led to an effort to identify the core values that sustain us as members of the University community. The Student Leaders Council recognized that the Capstone experience is not limited to our formal affiliation with the University during enrollment and that the University community does not end at the geographic boundaries of campus. As members of the Capstone community, there is a common thread throughout us all, and the Student Leaders Council has endeavored to make those core values manifest through the implementation of a campus-wide creed with which all Capstone stakeholders can identify.



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