COURSE INFORMATION

Instructor: Jon A. Baumunk, J.D., M.S. Accountancy  
E-mail: jbaumunk@mail.sdsu.edu  
Office: SSE 2419  
Office Hours: Wednesday 1:15 – 3:45 PM, Friday 11:00 AM – 1:30 PM, and by appointment  
Class Meetings: Tuesday 7:00 – 9:40 PM

Course Overview

This course re-examines management and cost accounting concepts, tools, and techniques that allow accountants to provide information to managers for planning and controlling decisions. We will primarily focus on four tool groups: 1) planning and budgeting, 2) product costing analysis, 3) decision support, and 4) performance evaluation. We will emphasize the application of traditional costing theories and procedures, as well as introduce current trends and newer practices. For example, you will be introduced to SAP Business Intelligence utilizing Crystal Reports 2013. To help students develop the skills required for success in accounting careers in corporate America, students are encouraged to work in teams and participate in in-class activities. Through the in-class activities and other assignments, students will have opportunities to develop their skills in presenting, listening, and using accounting information to negotiate and influence others.

Student Learning Outcomes

BSBA students will graduate being:
- Effective Communicators
- Critical Thinkers
- Able to Analyze Ethical Problems
- Global in their perspective
- Knowledgeable about the essentials of business

ACCTG 432 contributes to these goals through its student learning outcomes . . .

At the end of this course students should be able to:
- Explain and discuss the principles and foundations behind general cost management for budgets, pricing, and decision making.
- Critically apply a global perspective in cost management decisions.
- Properly assess information needs to make decision supporting calculations in relevant topic areas.
- Explain modern cost accountants’ role in organizations and how they integrate to affect strategic decision making. This includes displaying an understanding of how cost accountants integrate with engineering, marketing, operations, and strategic centers.
- Explain how performance measures are applied to an organization and its subunits (divisions, departments, managers) and their behavioral implications on goal congruence.

Enrollment Information

- Prerequisites: FIN 323 and minimum grade of C in ACCTG 333 and ACCTG 334

Course Materials

Required Materials
- Horngren, Datar & Rajan, Cost Accounting: A Managerial Emphasis (14th edition), with Pearson’s MyAccountingLab
- Gleim, Cost/Managerial Accounting: Exam Questions and Explanations (10th edition)
- Materials posted on Blackboard
- Scantron forms (815-E & 882-E)
Financial calculator (recommended: HP 12C)

Course Structure and Conduct

The atmosphere in the classroom will be active and informal, involving lecture and class discussion. The quizzes and homework contribute to increasing your knowledge about accounting and to developing your critical thinking skills. Typically, any supplemental readings and notifications will be made via Blackboard or e-mail. **THE USE OF CELL PHONES, RECORDING DEVICES, ETC. DURING THIS CLASS IS STRICTLY PROHIBITED.** During class, do not use computers, tablets, or other devices for non-class activities. For example, this means that during class you will not surf the Internet, play computer games, text message, or send e-mails.

**Blackboard**

This course will be managed via the Blackboard course website. Therefore, each student needs an e-mail account (either SDSU Rohan or an alternative email system such as Google, Yahoo, or Hotmail). Please be sure to update your e-mail address in the SDSU database. You can check on your Blackboard e-mail account (or update or change it) by going to the SDSU Web Portal at http://sunspot.sdsu.edu/portal. Please note that an e-mail account may not accept e-mail sent directly through Blackboard’s mass e-mail system. Therefore, you may want to change e-mail service providers if you do not receive an announcement via e-mail.

The Blackboard website will be where I make announcements and upload slides. The information on Blackboard is organized in folders. For example, you can find the lecture slides in the “Course Documents” folder. All points for the quizzes, exams, homework, and other assignments that factor into students’ grades will be posted on Blackboard. If you believe there was an error in recording your grade, you must contact me within one week of the grade being posted. Consideration will not be given to disputed grades after this time period.

**Class Lectures**

Classes will consist of lectures using PowerPoint slides, quizzes, and in-class assignments that are designed to help students better understand the material. Students are responsible for downloading and printing the slides from the Blackboard website. The pace of my lectures is based on the assumption that students have read the assigned reading material in the textbook ahead of time and have printed out the relevant slides before class. In other words, **BE PREPARED FOR CLASS!**

- You should read and prepare for each topic before coming to class.
- You should have the textbook with you at all times.
- After class, be sure to complete any unfinished work before you begin to prepare for the next class session.

**EXAMS**

There will be two midterm exams and a final exam in this course. Exams will include objective questions based on the assigned readings, lectures, class discussions, and assignments. All exams are closed-book and closed-notes. Exams will be administered on the days and times listed in the class schedule below. **All exams are closed-book, closed-notes.**

Makeup exams can only be given in the case discussed in the Special Accommodations section below. No make-up examinations will be given. If you miss an exam and offer an acceptable reason for missing the exam, your remaining exam score(s) will represent your entire exam scores total. Students must notify me that they will miss an exam PRIOR TO THE EXAM. In the event of serious illness or accident, you should inform the instructor as soon as possible and provide documentation that is acceptable to the instructor. Although I will review the midterm exams during class, they will not be handed back during class for review by students. If a student wishes to review his or her exam, he or she must make an appointment with me to go over the exam in my office.

**Special Accommodations**

In accordance with University-wide policies, accommodations will be made for students when any test date conflicts with their religious observances. To schedule make-up exams based on conflicts with religious observances, you should contact me at least TWO WEEKS prior to the scheduled exam date.

**QUIZZES**

Because of the volume of concepts covered and the sustained pace of this course, it is essential for you to keep up to date with the reading other learning activities. The quizzes are designed to ensure that students are not falling behind. Each quiz is worth ten points. Unless it is announced otherwise in class, Scantron forms for all quizzes must be turned in when time is called at the end of the quiz. **LATE QUIZZES WILL NOT BE ACCEPTED.** Please bring a Scantron (Form # 882-E) with you to every class meeting.

**HOMEWORK**

Homework assignments will be completed online via MyAccountingLab, which comes with your edition of the textbook. Unless it is announced otherwise, the MyAccountingLab homework assignments must be completed and submitted online by 11:59
PM on the listed due dates. Points are earned based on the accuracy of your answers. The late submission penalty is a ten percent deduction from your final score. I will not accept MyAccountingLab homework turned in during class time in hard copy form. The MyAccountingLab homework assignments require individual reading, analysis, and writing and are designed to be a supplemental tool to help students: 1) understand the concepts covered in this course and 2) apply these concepts in practical situations. All students must register online by following the instructions found in your MyAccountingLab access card, which you purchased with your Horngren textbook. Multiple students cannot use the same access card.

Registration: The first time you start using MyAccountingLab to complete your first homework assignment, you will be asked to register. If this is your first experience with a MyAccountingLab assignment, follow the prompts to establish an account. If this is not your first experience with a MyAccountingLab assignment, enter the credentials that you used for previous MyAccountingLab assignments. If a MyAccountingLab access code was not packaged with your textbook, access to MyAccountingLab can be purchased separately. You may either enter the MyAccountingLab access code purchased with your new textbook or you may purchase access online.

Course ID: The Course ID for Section 4 (7:00 PM) of ACCTG 432 is baumunk62568.

Note: By clicking “Free Trial” during the registration, you can register in MyAccountingLab and have access without a code for a limited time. The trial will provide temporary MyAccountingLab access and remind you to purchase online access before the end of your trial.

To avoid problems related to unexpected technical issues, please do not to wait until the last minute to complete MyAccountingLab homework assignments. If you have any issues while registering for or using MyAccountingLab, please contact the textbook publisher.

Changes to the Course Schedule and Content

Typically, e-mail will be used to inform students of any changes to the schedule and the timing of assignments. Changes to the course schedule or content can occur at any time during the semester at my discretion. You are responsible for checking your e-mail and Blackboard for any changes to the course schedule or content. If you are not present in class when an announcement is made of changes to the schedule or content, you are still responsible for these changes. Please note that all announcements via e-mail, on Blackboard, or distributed in class are deemed to be part of this syllabus and have the same prescriptive power.

GRADING

Expectations

The classroom learning environment is a combination of activities, including lecture, discussion, and quizzes. Outside of class there will be homework that requires individual reading, analysis, and writing. Prior to each class, all students are expected to read the assigned materials and be prepared to participate in a meaningful discussion of these materials. While I will help you maintain progress toward successful completion of the required work, it is your responsibility to complete all assignments and to provide competent and thorough responses in all work submitted.

Evaluation

This course is designed for you to succeed. I expect you to participate in all aspects of this course. I will give you encouragement, help, and guidance when you ask for it or when I notice that you are struggling with the material. However, I strongly urge you to communicate with me before any problem becomes a crisis. If you attend all classes, read and make sure that you understand all assigned readings, pay attention to details when completing the homework and other assignments, and thoroughly prepare for quizzes and exams, you should successfully complete this course. Your grade is based on your performance on exams, quizzes, homework, and other assignments.

Students with Disabilities

If you are a student with a disability and believe you will need accommodations for this class, it is your responsibility to contact Student Disability Services at (619) 594-6473. To avoid any delay in the receipt of your accommodations, you should contact Student Disability Services as soon as possible. Please note that accommodations are not retroactive, and that accommodations based upon disability cannot be provided until you have presented your instructor with an accommodation letter from Student Disability Services. Your cooperation is appreciated.

Academic Honesty

The University adheres to a strict policy regarding cheating and plagiarism. These activities will not be tolerated in this class. Become familiar with the policy (http://www.sa.sdsu.edu/srr/conduct1.html). Any student suspected of academic dishonesty will be reported to the SDSU Center for Student Rights and Responsibilities; if found responsible for academic dishonesty, the student may receive an F in ACCTG 432.
It is each student’s responsibility to sign the following Honor Code pledge and turn it in to the instructor on the first or second day of class. The student must write in full and sign this statement: “I will not give or receive unauthorized aid in connection with all assignments, quizzes, and examinations for ACCTG 432.”

Examples of Plagiarism include but are not limited to:
- Using sources verbatim or paraphrasing without giving proper attribution (this can include phrases, sentences, paragraphs and/or pages of work)
- Copying and pasting work from an online or offline source directly and calling it your own
- Using information you find from an online or offline source without giving the author credit
- Replacing words or phrases from another source and inserting your own words or phrases
- Submitting a piece of work you did for one class to another class

If you have questions on what is plagiarism, please consult the policy and this helpful guide from the Library

**Turnitin**

Students agree that by taking this course all required papers may be subject to submission for textual similarity review to Turnitin.com for the detection of plagiarism. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism of such papers. You may submit your papers in such a way that no identifying information about you is included. Another option is that you may request, in writing, that your papers not be submitted to Turnitin.com. However, if you choose this option you will be required to provide documentation to substantiate that the papers are your original work and do not include any plagiarized material.

**Assessments and Grading**

Course grades will be assigned in accordance with San Diego State University policy (see General Catalog, pp. 468-470). Undergraduate grades shall be: A (outstanding achievement, available only for the highest accomplishment), B (praiseworthy performance, definitely above average), C (average, awarded for satisfactory performance, the most common undergraduate grade), D (minimally passing, less than the typical undergraduate achievement), and F (failing).

**Table 1. Your course grade will be based on the following weighted components**

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three exams</td>
<td>300 points</td>
</tr>
<tr>
<td>Five quizzes</td>
<td>50 points</td>
</tr>
<tr>
<td>MyAccountingLab homework (individual)</td>
<td>50 points</td>
</tr>
<tr>
<td>Project &amp; Presentation (team &amp; individual)</td>
<td>45 points</td>
</tr>
<tr>
<td>Four in-class assignments (team)</td>
<td>20 points</td>
</tr>
<tr>
<td>SAP Assignment (individual)</td>
<td>20 points</td>
</tr>
<tr>
<td>Performance Evaluation Assignment (including your personal profile)</td>
<td>15 points</td>
</tr>
</tbody>
</table>

**Final grades:** Generally, depending on the performance of the class for the semester, final raw scores will be converted to a standardized scale of 0% to 100%, using a consistent mean and standard deviation as determined to be appropriate and necessary for the semester. The mean and the standard deviation are expected to approximate 78% and 10%, respectively. Tentative lower limits for full letter grades are:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90%</td>
</tr>
<tr>
<td>B</td>
<td>80%</td>
</tr>
<tr>
<td>C</td>
<td>70%</td>
</tr>
<tr>
<td>D</td>
<td>60%</td>
</tr>
</tbody>
</table>

A plus or minus may be applied to full letter grades.
**Class Attendance and Participation**

Each student is expected to attend all classes and to participate in class discussions. Class attendance is important because it provides you with an opportunity to help develop the intellectual content of the discussions by contributing to them yourself and by expending on your classmates’ contributions. I will note who attends class and adds to the class interaction. If a student’s grade is on the cut-off score border at the end of the semester, then class attendance and participation may be factored into the overall grade.

You are responsible for all material covered and announcements made during any missed classes. If you are absent on a day that an exam, quiz, or other assignment is collected in class, you will receive zero points for that assignment. **NO MAKE-UP WORK WILL BE COLLECTED.** An excused absence is possible only if relevant documentation acceptable to the instructor is provided. **THERE ARE NO EXCEPTIONS.**

Late arrivals or early departures are disruptive. Students are expected to arrive on time for class and to stay for the duration of the class session.

**Grade of Incomplete.** A grade of Incomplete (I) indicates that a portion of required coursework has not been completed and evaluated in the prescribed time period due to unforeseen, but fully justified, reasons and that there is still a possibility of earning credit. It is your responsibility to bring pertinent information to the instructor and to reach agreement on the means by which the remaining course requirements will be satisfied. The conditions for removal of the Incomplete shall be reduced to writing by the instructor and given to you with a copy placed on file with the department chair until the Incomplete is removed or the time limit for removal has passed. A final grade is assigned when the work agreed upon has been completed and evaluated. An Incomplete shall not be assigned when the only way you could make up the work would be to attend a major portion of the class when it is next offered. **Contract forms for Incomplete grades are available at the Office of the Registrar website**

**Tentative Course Schedule**

Table 2. The course schedule, including topics and class activities listed by week, is presented in the following table

<table>
<thead>
<tr>
<th>Class</th>
<th>Date</th>
<th>Lecture</th>
<th>Assignment Due</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1/27</td>
<td>The Accountant’s Role in the Organization</td>
<td>Personal profile due</td>
<td>Chapter 1</td>
</tr>
<tr>
<td>2</td>
<td>2/3</td>
<td>An Introduction to Cost Terms and Purposes</td>
<td>In-class assignment 1</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>3</td>
<td>2/10</td>
<td>Determining How Costs Behave</td>
<td>Quiz 1 (Chapters 2 and 10)</td>
<td>Chapter 10</td>
</tr>
<tr>
<td>4</td>
<td>2/17</td>
<td>Cost-Volume-Profit Analysis</td>
<td>In-class assignment 2</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>5</td>
<td>2/24</td>
<td>Job Costing</td>
<td>Quiz 2 (Chapters 3 and 4); Project instructions and discussion</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>5</td>
<td>2/27</td>
<td></td>
<td>Exam 1 (Chapters 1, 2, 3, 4, and 10)</td>
<td>From 1:00 to 3:30 PM</td>
</tr>
<tr>
<td>6</td>
<td>3/3</td>
<td>Process Costing</td>
<td>In-class assignment 3</td>
<td>Chapter 17</td>
</tr>
<tr>
<td>7</td>
<td>3/10</td>
<td>Activity-Based Costing and Activity-Based Management</td>
<td>Project due</td>
<td>Chapter 5</td>
</tr>
<tr>
<td>8</td>
<td>3/17</td>
<td>Master Budget and Responsibility Accounting</td>
<td>Quiz 3 (Chapters 17 and 5)</td>
<td>Chapter 6</td>
</tr>
<tr>
<td>9</td>
<td>3/24</td>
<td>Flexible Budgets, Direct-Cost Variances, and Management Control</td>
<td>Quiz 4 (Chapters 6 and 7)</td>
<td>Chapter 7</td>
</tr>
<tr>
<td>3/27</td>
<td></td>
<td>Exam 2 (Chapters 17, 5, 6, and 7)</td>
<td>From 1:00 to 3:30 PM</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>4/7</td>
<td>Flexible Budgets, Overhead Cost Variances, and Management Control</td>
<td>SAP Assignment instructions and discussion</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>11</td>
<td>4/14</td>
<td>Inventory Costing and Capacity Analysis</td>
<td>In-class assignment 4</td>
<td>Chapter 9</td>
</tr>
<tr>
<td>Class</td>
<td>Date</td>
<td>Lecture</td>
<td>Assignment Due</td>
<td>Notes</td>
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<tr>
<td>12</td>
<td>4/21</td>
<td>Decision Making and Relevant Information</td>
<td>Quiz 5 (Chapters 8 and 9)</td>
<td>Chapter 11</td>
</tr>
<tr>
<td>13</td>
<td>4/28</td>
<td>Review of SAP Strategic Enterprise Management Tools</td>
<td>SAP Assignment due; Presentation due; Performance Evaluation Assignment due</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>5/5</td>
<td>Exam 3 Review (optional)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5/9</td>
<td></td>
<td></td>
<td>Exam 3 (Chapters 8, 9, and 11)</td>
<td>From 8:00 to 10:00 AM</td>
</tr>
</tbody>
</table>

The above schedule shows planned topics, readings, assignments, and due dates. The pace of this course is fast and students are strongly advised to keep up with the assignments. You are encouraged to discuss the assignments with other students. Study the chapters before the class for which they are assigned. The instructor reserves the right to make changes to the syllabus as the course proceeds. Changes to the course schedule, if any, will be announced in class.