



**Management Accounting**  
**ACCT 3110 901**  
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Accountancy Office PH # 439-4432

**NOTE:** This is a tentative syllabus and subject to revision as deemed necessary by the instructor. These revisions, if necessary, will be announced in the NEWS on the homepage of D2L

**COURSE DESCRIPTION:** This course is a study of management accounting including product costing, cost behavior, cost-volume-profit analysis, overhead allocation methods, budgeting, standard costing, planning and control, and variance analysis.

**Note:** Students taking this course on-line must be highly self-motivated, self-disciplined, and possess excellent time management skills. Use the due dates provided in the D2L CALENDAR to pace yourself.

**PREREQUISITE:** ACCT 2020, junior standing

**REQUIRED COURSE MATERIALS, Registrations, Submissions:**

- (1) **Horngren's Cost Accounting: A Managerial Emphasis (16<sup>th</sup> ed.) + My Accounting Lab (required)**  
**ISBN-10: 0134642449 or ISBN-13: 9780134642444**

**MAL Registration Instructions can be found in the CONTENT area of D2L**

**Note:** My Accounting Lab + etext can be purchased directly from Pearson online- see registrations instructions in the CONTENT area of D2L. You will be given the opportunity to purchase a loose-leaf copy of the book (shipped for free to your home) once you purchase My Accounting Lab + etext from Pearson.

- (2) **Gleim CPA Review access:** Each student is required to register for free access to Professor-Led Gleim Quizzes. *Registration Instructions can be found in the Content area of D2L.*

- (3) Submission of an **electronic copy of your ETSU Photo ID** to the Dropbox on D2L  
(required for examinations when the identification of each student will be verified)

**TECHNOLOGY REQUIREMENTS:**

1. Active, reliable Internet Access – Note: **Students are expected to secure an alternative access BEFORE EXAM in case Internet problems should occur**
2. Valid ETSU **email account** that you check regularly
3. Current version of **Adobe Acrobat Reader**
4. **Media player** appropriate for lecture videos
5. **EXCEL** software (other spreadsheet programs are not acceptable). *Students are expected to be proficient using EXCEL as many graded assignments are spreadsheet applications.*
6. **Web Camera (required for exams)**

**Using Desire to Learn (D2L):**

- **Students are expected to check the NEWS NOTES** on the homepage of D2L frequently.
- The **CALENDAR** contains all due dates and exam dates.
- The **CONTENT** tool will be the location for electronic course materials/documents
- The **DROPBOX** should be used for electronic assignment submissions.
- Click on the **LINKS** Tab in the A-Z Toolbar for quick access to the online homework system, OIT help desk, and other links.

### Communicating with your Instructor:

- The best way to contact your instructor is by **email** or by using the D2L **pager** function.. Generally emails/pager chats will be addressed *within 24 hrs* -exceptions will be communicated in the NEWS on D2L. Students are advised to use their assigned **ETSU (email) accounts** when emailing the
- Students should check their email frequently for instructor emails
- **ACCT 3110 and the student's name** should be typed in the subject line.
- For emergency situations, please contact the Accountancy Office (see phone # provided above)
- Office hours will be held **virtually** (times to be determined)

**GRADING:** **THREE exams and nine quizzes** will be given and will represent approximately 80% of your final grade. Graded assignments (including My Accounting Lab & other assignments) will represent the other approximately 20% of your grade. (See the *Grades Earned* page on last page of this syllabus).

**EXAMS:** All students are expected to take the 3 ONLINE course exams at the scheduled time (see below and the **D2L CALENDAR** under the *Communications* tab). Please go ahead and work out your schedule so that you will be able to take the **synchronous** exams at the scheduled times. **Exams will only be rescheduled for students with medical or extenuating circumstances (physician's note required). An unexcused absence ("no show") from an exam will result in a grade of ZERO for that exam.**

Exam 1 (Modules 1- 7, excluding Module 4)	Monday, September 21	1:40 Start time*
Exam 2 (Modules 8-10)	Monday, October 26	1:40 Start time*
Exam 3 (Modules 11-15)	Monday, December 7	1:20-3:20

\* End time of Exams 1 and 2 to be determined – please set aside a minimum of 1:30 minutes

**Graded Assignments:** Due dates for graded assignments are presented on the **D2L CALENDAR** and the **MAL CALENDAR** and will be strictly followed. **All assignments must be submitted through the D2L Dropbox or MAL by 11pm on the due date.** If you live in a different time zone than Johnson City, TN **you** must adjust accordingly.

*Note: D2L and MAL record the date/time of submission - LATE work will not be accepted*

**Quizzes** – There will be a total of (9) 5-point quizzes during the course. The lowest quiz score will be dropped and 40 (8 \* 5.) points of your final grade will be determined by your quiz scores. **Quizzes will become available on Friday at 11:00 am and must be submitted by 11 pm that evening.** See the **CALENDAR** on D2L for the scheduled quiz dates. **CLICK on the Quiz event to determine where to find each quiz** (My Accounting Lab quiz, Gleim quiz, etc.). Each quiz will be converted to a 5-point basis. *For example, if a student receives 9/11 points on a quiz, this score will be converted to a 5-point basis in the gradebook.*

**ACADEMIC MISCONDUCT:** . Disciplinary sanctions imposed through institutional procedures will be pursued by the instructor. Suspected acts of academic misconduct will be reported to the appropriate University officials. **Academic misconduct includes plagiarism, cheating on exams, giving or receiving of unauthorized aid in assigned work including on-line homework and other assignments.** IF you observe acts of academic misconduct by other students, you are encouraged to report such activity to your instructor with the assurance that you will remain anonymous.

**Students with Disabilities:** It is the policy of ETSU to accommodate students with disabilities, pursuant to federal law, state law and the University's commitment to equal educational access. Any student with a disability who needs accommodations, for example arrangement for examinations or seating placement, should inform the instructor at the beginning of the course. Faculty accommodation forms are provided to students through Disability Services.

<b>GRADES EARNED IN ACCOUNTING 3110 – Section 904</b>
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Your final grade will be determined as follows:

**I. EXAMS = 375 points**

**Your Score**

- Exam I (125 pts) Modules 1-7 (omit Module 4)
- Exam II (125 pts) Modules 8A, 8B, 8C, 9, 10A, 10B
- Exam III (125 pts) Module 11, 12A, 12B, 13A, 13B, 13C, 14, 15
- Quizzes (8\*5=40 pts)

1    2    3    4    5    6    7    8    9

*All quiz scores should be converted to a 5-point basis – the lowest score will be dropped*

**II. ASSIGNMENTS = 105 pts**

<u>Assignment Name</u>	<u>Points</u>	<u>Module #</u>	<u>Your Score</u>
1. <i>Excel</i> Using the Flowchart	(5 pts)	3	<input style="width: 60px;" type="text"/>
2. <i>Excel</i> Job Order	(10 pts)	5-6	<input style="width: 60px;" type="text"/>
3. <i>Excel</i> Process Costing W/A	(5 pts)	8 A,B	<input style="width: 60px;" type="text"/>
4. <i>Excel</i> Process Costing FIFO	(5 pts)	8C	<input style="width: 60px;" type="text"/>
5. Support Depts. Assignment	(5 pts)	10B	<input style="width: 60px;" type="text"/>
6. CVP Analysis	(5 pts)	12A	<input style="width: 60px;" type="text"/>
7. <i>Excel</i> Budget Assignment	(20 pts)	13	<input style="width: 60px;" type="text"/>
8. Variance Analysis	(5 pts)	14 & 15	<input style="width: 60px;" type="text"/>
9. *My Accounting Lab	(45 pts)	<i>all chapters</i>	<input style="width: 60px;" type="text"/>

**TOTAL POINTS – Graded Assignments**

**TOTAL POINTS FOR THE SEMESTER = 520**

- \* MAL points calculated as: (1) Your points/ Total MAL points possible = % of total points earned,  
 (2) % of total points earned will be rounded UP to nearest 5%  
 (3) Rounded % X 45 points = MAL Points earned (Max = 45 pts)

Exam 1	=	125points	468 - 520 pts	=	A
Exam 2	=	125 points	416 – 467 pts	=	B
Exam 3	=	125 points	364 – 415 pts	=	C
Quizzes	=	40 points	312 – 363 pts	=	D
Graded					
Assignments	=	105 <u>points</u>	Below 312 pts	=	F
Total pts		520 points			

the +/- system will be used