
Syllabus

ACCT 2101, version 1.3

Effective: September 23, 2016

ACCT 2101—Introductory Managerial Accounting

Course Description: Principles and methods of accounting primarily concerned with data gathering and presentation for purposes of internal management evaluation and decision-making.

Textbooks and Other Materials

ODL is *not responsible* for student purchases that result in *the receipt of the wrong materials*. It is the responsibility of the student to order the correct textbook materials. Courses are written to specific textbook editions; edition substitutions *are not allowed*.

This course utilizes a textbook (or eTextbook) and access to a WileyPLUS course website for successful completion. The WileyPLUS site contains the required assignments for the course and a digital eTextbook.

Required: Access Code to WileyPLUS Course Website (includes eTextbook)

You may choose to use just the online version of the textbook which is automatically included with the WileyPLUS Access Code. See the "Getting Started: WileyPLUS" section in Moodle for more instructions on purchasing and registering at the WileyPLUS site.

Optional: Hard Copy or Binder-Ready Textbook ONLY (does not include WileyPLUS)

You may purchase the textbook by itself from any textbook vendor, including our online bookstore. *Note: you must also purchase separate access to WileyPLUS.*

Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso. *Managerial Accounting: Tools for Business Decision Making*. Seventh edition. Hoboken, NJ: John Wiley and Sons, Inc., 2015.

Hard copy: ISBN-13: 978-1-118-33433-1

Binder-ready: ISBN-13: 978-1-118-33842-1

Ordering Information

Please review the following tips for ordering your course materials:

1. Do not purchase your textbooks until your enrollment is approved. During the processing period, a new section may be opened that could require a different textbook or edition.
2. Courses that require special access codes *require* that students use the direct links to the publisher microsites. (See the information in the syllabus and Getting Started Module for additional ordering instructions.)
3. *Always order by the ISBN.* Publishers and vendors often offer the same textbook title under different ISBNs. You must have the correct ISBN to access your online website.
4. Our official LSU Online Distance Learning bookstore (<http://www.outreach.lsu.edu/Extended-Campus/Online-Distance-Learning/Textbooks>) carries most of the required textbooks.
5. If you are having problems locating a textbook, contact us at Answers@outreach.lsu.edu for assistance.

Other Materials and Resources

Software: Web Browser, Adobe Flash Player, Adobe Shockwave Player, and Adobe Acrobat Reader.

It is recommended that you use Mozilla Firefox or Google Chrome as your web browser. Internet Explorer is not compatible with your Moodle course site.

Adobe Flash and Adobe Shockwave player are required for online testing. Adobe Acrobat Reader is required to view PDF document files.

Hardware: *Web cam with a microphone (built-in or external), headphones or working speakers, and high speed internet*

Proctored exams are completed online and require the hardware listed above. Students are encouraged to review the technical requirements provided on the ProctorU website and to perform a test on their equipment prior to enrolling in this course to make sure they have the necessary resources available. There is a separate charge for each proctored exam.

Technical Requirements: <http://www.proctoru.com/tech.php>

Equipment Test: <http://www.proctoru.com/testitout/>

Nature and Purpose of the Course

This course will introduce you to the principles and methods of managerial accounting, which is primarily concerned with data gathering and presentation for purposes of internal management evaluation and decision making.

The prerequisite for Accounting 2101 is the successful completion of Accounting 2000 or 2001 or equivalent. You will need to apply many practical concepts learned in those courses, including debits and credits, account analysis, and schedule preparation. It may prove useful to have a financial accounting textbook accessible for reference.

Upon completion of this course, you will have the basic understanding of the kinds of information available to assist managers in their decision making. You will also be able to prepare and interpret common reports and schedules.

The broad objectives of this managerial accounting course are listed below:

- The determination of cost structure and its impact on pricing decisions (Chapters 1, 2, 4, and 8)
- The development of techniques for evaluating alternative courses of action and decision making (Chapters 5, 6, 7, and 12)
- The development of planning skills and techniques and to provide tools for evaluation of results (Chapters 9, 10, and 11)

Working with the Course Materials

Remember, this course covers an entire semester of work or the equivalent of a classroom course lasting 15 weeks. That means that each module in this course equals nearly a week of course work and will require the same time and effort on your part. *Do not expect to complete each module in a single study session. Understand, too, that if you choose to submit assignments at a very high pace, your instructor may not be able to grade your work at the same rate.*

Each module contains information, activities, and assignments organized under a consistent series of headings. Get familiar with how the module is organized. Each module in this course is organized into the following sections: the Module Learning Objectives, the Reading Assignment, Walkthrough Videos, Recommended Activities, the Practice Quiz, and the graded Module Assignment. You should work through these parts of the module in order. Specific recommendations are provided in a link to the course module instructions, which you should review before beginning the first module.

Moodle

Always begin by logging in to our Moodle course site. The course is divided into 14 modules. Each module contains an introduction and descriptions of the elements you will need to use

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on the WileyPLUS site. It is important to read the Module Material located in the Module Introduction carefully in order to successfully complete your work. Its purpose is to give you a brief overview of the material you are about to study. Once you complete your graded assignment on the WileyPLUS site, it is imperative that you return to Moodle and verify completion of that module's assignment.

The course exams will also be administered through Moodle. Please see "Taking Your Examinations" section of this syllabus for more details on the exam procedures.

WileyPLUS

The first time you log into the Moodle course site, you will need to read the instructions for creating your WileyPLUS account in the *Getting Started* module. In order to use the course elements in WileyPLUS, you will need an access code (see instructions for purchasing the code in the "Required Materials" section). Most of the course activities, including the online textbook, tutorials, and graded assignments, are conducted in WileyPLUS.

Reading Assignments

There are two ways for you to access your reading assignment. You may use the hard copy text or you may read the online version of the textbook on WileyPLUS. In the WileyPLUS your reading assignments for each module are labeled under the Assignments tab.

Walkthrough Videos

Walkthrough Problem Videos demonstrate problem working skills from the chapter. These resources are highly recommended as study aids, but they are not required. They may be viewed unlimited times throughout the course.

Recommended Activities

There are several recommended activities in WileyPLUS to aid in your studying for each module. In WileyPLUS recommended activities for each module are labeled under the Assignments tab. There are Interactive Tutorials that combine audio explanations with interactive short-answer tasks allowing you to access your understanding of the material.

Practice Quizzes

Also contained in WileyPLUS, the practice quizzes are multiple-choice quizzes that you can use as practice for each module. These resources are highly recommended to be part of studying but not required. They may be viewed unlimited times throughout the course. These practice quizzes are labeled by module number under the Assignments tab in WileyPLUS.

Orion

Included with WileyPLUS, Orion is a personal adaptive learning experience so you can build proficiency. It provides questions by learning objective and provides feedback on results.

Graded Assignments

After studying each module, you are to complete the Graded Assignment for that module in WileyPLUS. The assignment is labeled by module number under the Assignments tab in WileyPLUS. The assignments include a variety of exercises from each chapter. Your response to each exercise and problem should be well-researched and completed to the best of your ability. For each exercise, you are allowed three attempts. When each attempt is used, it will reveal the portions of the answer which you completed correctly. You will be allowed to change the incorrect portions on attempts two and three. The third attempt is your final submission. After this attempt, you will see a link that will allow you to view the solution for the problem.

With the exception of two exam review modules (modules 06 and 14) and the module 12 assignment, the graded assignments may be completed in multiple sessions within WileyPLUS. On any exercise in WileyPLUS, you may save your work without using an attempt. This is recommended if you spend considerable time on any exercise without submitting to avoid a timeout by the website.

Once you have completed the graded assignment in WileyPLUS, return to the appropriate module in Moodle to verify that you have submitted the graded assignment. The assignment will not be entered into the gradebook if you do not verify submission in Moodle.

For modules 06 and 14, you will have a "Practice Exam" graded assignment. These assignments will be timed quizzes in Moodle that are similar to the mid-course and final exams. These assignments are meant to aid in your preparation for the timed exams and will count toward your module assignment grade.

The module 12 assignment is a multiple-choice and short-answer quiz in Moodle. You will have only one attempt at this assignment. Solutions can be viewed after the assignment is graded.

Working with the Textbook

Whether you are using the online version or hard copy of the textbook, it is a good idea to familiarize yourself with the setup of the textbook by looking through it and noting specific features designed to facilitate learning. You will find the following features particularly helpful with this course.

Do It!

These short exercises are included in the body of each chapter. They will prompt you to stop and review the key points you have just studied. Solutions are provided with each exercise.

End of Chapter Resources

At the end of each chapter, between the body of the text material and the homework materials, are several features useful for review.

Summary of Study Objectives—reviews the main points of the chapter.

Decision Toolkit—Summary presents in one place the decision tools used throughout the chapter.

Glossary—gives definitions with page references to the text.

Comprehensive Do It!—gives students another opportunity to see a detailed solution to a representative problem before they do homework assignments.

Self-Test Questions—provide a practice test to enable students to check their understanding of important concepts. The questions are tied to Study Objectives, and the answers appear on the last page of the chapter.

Suggested Study Techniques

1. Carefully review the module objectives to help you focus on the information that will be covered on the exams.
2. Concentrate on the reading assignments, the module lecture material, and any additional resources provided. This review should include a detailed examination of any illustrative problems and examples. After an assignment has been completed, a rapid re-reading of the related text and other materials is strongly recommended.
3. Put yourself on a definite schedule. Set aside a certain block of hours per day or week for this course and work in a place where distractions are minimal.
4. Try to submit one assignment each week or at least every two weeks. Delays in submitting assignments usually result in lagging interest and the inability to complete the course.
5. Review your module assignments after they have been graded, paying special attention to any instructor feedback provided. (We suggest that you wait for assignment feedback before you submit subsequent assignments.)

6. Regardless of how you complete your graded assignments, keep in mind that module completion should not be your sole preparation for your exams. As with any college course, you should study for your exams.

Reading Assignments

To do well in this course, it is essential that you read and study the course materials that precede the module assignment. Do not begin the module assignment until you have done so. For each type of assignment you prepare for this course, follow carefully the guidelines provided in the textbook and this course website.

You will read an average of 25 pages per module. Specific reading assignments will be given in each module.

Topic Outline

This course covers the following specific topics:

Module	Topic
01	Introduction to Managerial Accounting
02	Job Order Costing
03	Activity-Based Costing
04	Cost-Volume-Profit Relationships
05	Cost-Volume-Profit Additional Issues
06	Review of Mid-Course Exam
	Mid-Course Examination
07	Incremental Analysis
08	Pricing
09	Budgetary Planning
10	Budgetary Control and Responsibility Accounting
11	Performance Evaluation through Standard Costs
12	Time Value of Money (Present and Future Values)
13	Capital Budgeting
14	Review of Final Exam
	Final Examination

Module Assignments

Each completed module assignment will receive an individual point value that will be recorded in Moodle. The module assignments are graded in WileyPLUS with the exception of the

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graded assignments for modules 06, 12, and 14 that are completed in Moodle. Each exercise or question is worth one point. Partial credit is given for all correct parts within an exercise. Your instructor will transfer the points for each module assignment from WileyPLUS to Moodle.

Assignment completion is primarily for your benefit and is the key to success in this course. If you have difficulty with any aspect of this course, you may post a question in the forum section for the module.

It is highly recommended that you take the exams as you proceed in the course and do not wait until after submission of all modules to begin taking the exams. Taking the exams in the proper order of the course will allow you to receive feedback on your progress before it is too late to make improvements in your study methods if needed.

You should submit each module assignment as soon as it is completed. Some restrictions apply that require a grade be received before moving forward in the course. For this course, you must have submitted *Module 06 in the Moodle gradebook in order to unlock access to the mid-course exam and a grade posted in the Moodle grade book for Module 14 in order to unlock access to the final exam*. Additionally, a grade for Module 14 will not be posted until you have been enrolled in the course for *at least three weeks*.

Specific information on assignment submission is included in the Moodle Instructions. Please be sure to follow these instructions. Once you *submit* an assignment, you cannot revise it, so be sure to check your work. Your instructor will normally post a grade for your assignment within *seven calendar days*. Understand that occasional delays will occur, such as during holidays and semester breaks or if you submit several module assignments within the same week.

Do not rely too heavily on your textbook or other resource material when preparing your assignments. If you do, you may not realize until exam time that the perfect response you prepared for an assignment was only possible because you referred to resource material without really learning or understanding the material and concepts. Therefore, you should attempt each assignment without referring to the resource material, and if you find it necessary to look up an answer, be sure you have actually learned the concept and material rather than merely reflecting it in the answer.

Academic Integrity

Students in Online Distance Learning (ODL) courses must comply with the *LSU Code of Student Conduct*. Suspected violations of the academic integrity policy may be referred to LSU Student Advocacy & Accountability (SAA), a unit of the Dean of Students. If found responsible of a violation, you will then be subject to whatever penalty SAA determines and will forfeit all course tuition and fees.

Plagiarism

Students are responsible for completing and submitting their own course work and preparing their own modules. All work submitted in the course modules must be the student's own work unless outside work is appropriate to the assignment; all outside material must be properly acknowledged. It is also unacceptable to copy directly from your textbook or to use published answer keys or the teacher's edition of a textbook.

Collaboration

Unauthorized collaboration constitutes plagiarism. Collaborative efforts that extend beyond the limits approved by the instructor are violations of the academic integrity policy. Students who study together are expected to prepare and write their own individual work for submission and grading.

For more information and links to the *LSU Code of Student Conduct* and the SAA website, go to the [ODL Academic Integrity policy](#) on our website.

Examinations and Grading Policy

Each completed module assignment will receive an individual point value that will be recorded in Moodle. In determining your final course grade, the lowest module assignment score will be dropped.

This course includes two exams. The mid-course exam covers modules 01–06; the final exam is comprehensive and covers all 14 modules, but will primarily emphasize the material in modules 07–14. Approximately 75 percent of the final will cover the new material, and 25 percent of the final exam will cover the old material.

The two exams will consist of approximately fifty multiple-choice questions. The questions will include analytical and theory questions, as well as problem-solving questions similar to the module assignments. Sufficient preparation should be made prior to attempting each of the examinations. You will have three hours to take each exam. During the examination you will be allowed to use a non-programmable calculator. You are also permitted to use a word processor (such as Word or WordPerfect) or spreadsheet (such as Excel) as electronic scratch paper, but you are not allowed to copy or save any information from the file. Web-based word processors or spreadsheets are not allowed. No other form of scratch paper is allowed. No textbooks, notes, or other study aides are allowed during exams.

The graded module assignments are worth varying number of points, depending on the assignment; your individual assignment grade is the percentage score of available points earned. The lowest assignment grade will be dropped.

Mid-Course Exam is worth 100 points.

Final Exam is worth 100 points.

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Course Grade = average of module assignment grades + mid-course exam score + final exam score

The following grading scale applies.

97%–100%	=	A+
93%–96%	=	A
90%–92%	=	A-
87%–89%	=	B+
83%–86%	=	B
80%–82%	=	B-
77%–79%	=	C+
73%–76%	=	C
70%–72%	=	C-
67%–69%	=	D+
63%–66%	=	D
60%–62%	=	D-
0%–59%	=	F

YOU MUST EARN A PASSING AVERAGE ON THE EXAMINATIONS IN ORDER TO PASS THE COURSE.

Grades will be determined based solely on the graded assignments and exams. There will be no opportunities for bonus or extra assignments.

Good luck and enjoy the course.

IMPORTANT: The final exam cannot be taken until you meet the following requirements. Under no circumstances may the final exam be taken earlier.

1. You must have been enrolled in the course for *at least three weeks*, regardless of when the modules and other exams are completed.
2. You must have a grade posted in the Moodle grade book for the Module 14 Assignment in order to unlock access to the Final Exam. Please allow at least seven days for the final assignment grade to be posted in the gradebook.

To read the full exam policy and other policy statements, visit <http://www.outreach.lsu.edu/Extended-Campus/Online-Distance-Learning/Guidelines-Policies/Policies>. Go to Continuing Education's homepage. Click on *Extended Campus*, select *Online Distance Learning*, and then click the link for *Guidelines and Policies*.

Taking Your Examinations

You are *required* to create a Louisiana State University ODL ProctorU account and to take your examinations through ProctorU, a remote proctoring service that allows you to take exams anywhere with internet access (some restrictions apply). Information on creating your ProctorU account can be found in the *Getting Started* module. You cannot use an account created through another university, so if you already have an account, you will still need to create an account associated with LSU Online Distance Learning (ODL).

The ProctorU website provides links you can use to find out how ProctorU works and to check your computer to see that it meets the technical requirements. In addition, to test using ProctorU, you need *access to a web cam with a microphone (built-in or external), headphones or working speakers, and high speed internet* to use this service. A complete list of technical requirements is available from the ProctorU website.

You should schedule your exams about a week before you are ready to take them in order to avoid any additional charges.

Transcript Information

After you have completed this course, your grade will be filed with the Office of the University Registrar. If a transcript is needed, it is your responsibility to make a request to the registrar. If you would like to order a transcript, visit the Office of the University Registrar Transcript Requests page to view your options (<http://sites01.lsu.edu/wp/registraroffice/student-services/transcript-request/>).

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