BUS 207 Essentials of Managerial Accounting  
(Tentative Syllabus)  
Tuesday and Thursdays  
Sections 106C and 109C  
4:10–6:10 (209C) and 6:20-8:20 (206C)  
Fall Semester 2012

Room  Sage 2224 (both sections)  
Instructor  Christopher Jones, Ph.D.  
Office  Sage Hall 1455  
Phone  (920) 424-2091  
E-mail  jonesc@uwosh.edu  
Office Hours  Tuesday and Thursday 3:00 to 4:00 pm or by appointment  


Description  This course introduces students to the principles of managerial accounting, the use of accounting information for planning and control, decision making, and the costing of organizational activities.

Prerequisite  Business 206 or concurrent enrollment in Business 206.

Objectives  In this course, you will gain knowledge of how managerial accounting information is used by a wide variety of decision makers. The ethical and behavioral aspects of using such accounting information will also be considered. In addition, you will gain experience in communication skills, analysis and creative problem solving, and group work.

Drop Date  Last day to drop without late drop request form or withdraw form: November 20, 2012.

Website  All course related information including homework assignments and exam/quiz dates will be posted regularly on the Desire2Learn website set up for this course. It is extremely important that you become familiar with the use of this website and visit it on a regular basis. The website can be accessed through any computer connected to the Internet. In addition to the posting of all homework information and important dates, the site will include a grade section in which your graded work will be recorded.
Grades

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam #1 – Preliminary</td>
<td>25%</td>
</tr>
<tr>
<td>Exam #2 – Cumulative</td>
<td>50%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>10%</td>
</tr>
<tr>
<td>Homework</td>
<td>5%</td>
</tr>
<tr>
<td>Research Project</td>
<td>10%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100%</strong></td>
</tr>
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Scale

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>93 +</td>
</tr>
<tr>
<td>A-</td>
<td>90 – 92.99</td>
</tr>
<tr>
<td>B+</td>
<td>87 – 89.99</td>
</tr>
<tr>
<td>B</td>
<td>83 – 86.99</td>
</tr>
<tr>
<td>B-</td>
<td>80 – 82.99</td>
</tr>
<tr>
<td>C+</td>
<td>77 – 79.99</td>
</tr>
<tr>
<td>C</td>
<td>73 – 76.99</td>
</tr>
<tr>
<td>C-</td>
<td>70 – 72.99</td>
</tr>
<tr>
<td>D+</td>
<td>67 – 69.99</td>
</tr>
<tr>
<td>D</td>
<td>63 – 66.99</td>
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<tr>
<td>D-</td>
<td>60 – 62.99</td>
</tr>
<tr>
<td>F</td>
<td>Below 60</td>
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</tbody>
</table>

All grades assigned at the end of the semester are **FINAL** unless there is a mistake on the part of the instructor. In addition, I do **NOT** round up – if you get an 89.99, you will get a B+. So get your points during the semester!

**Exams**

Exams will consist of application and theory questions. Exam #1 will be an hour in length and will be administered during the regular class period. Exam #2 will be cumulative in nature and will be administered in 2-hour blocks outside of the regular class period. A list of the dates/room assignments will be provided during the first week of classes. If for any reason you must miss a class on which one of the exams is scheduled, arrangement to make up the exams must be made in **ADVANCE** of your scheduled exam time.

If arrangements are not made in advance, a grade of **ZERO** will be assigned for that exam. To repeat, you must make arrangements **PRIOR** to your scheduled exam time. Documentation will be required for any excused exam absences (e.g., note from the doctor on office stationery indicating that the student was incapacitated, dated repair/towing slip for vehicle problems, etc…). In addition, the exam given will **NOT** be the same exam given to the rest of the class (it will be more difficult). Finally, simply seeing a doctor on the exam date is **NOT** a valid excuse.
**Quizzes**  
Quizzes totaling 10% of the course grade will be given every Tuesday and cover the previous week’s material. Quizzes will be administered in class and will be announced beforehand. The lowest quiz score will be dropped in computing your final grade. If you miss a quiz, for **ANY** reason, you will receive a zero and that score will be the one dropped.

**Homework**  
You are responsible for preparing answers to the assigned questions, exercises, and problems for each class meeting. To understand accounting and to do well on the exams, it is crucial that you prepare answers to the assigned homework by the day it is due.

Homework is due at the beginning of the class. The homework will be evaluated in terms of effort and completeness and will be given points of two, one, or zero. Your lowest homework score will be dropped. Thus you can receive the maximum points even if you do not turn in one chapter’s homework assignment; therefore, **NO** points will be given for late assignments, even if accompanied by an excused absence. If you miss class, you can either give the homework to a classmate or turn it into Donna Molus in Sage 1462 **PRIOR** to the start of your class (you may **NOT** drop it my mailbox). Make sure you trust your classmate, if they do not turn it in, you will receive a **ZERO** for that part (i.e., telling me, “I gave it to X to turn in and they didn’t” is not an acceptable excuse).

Homework will be assigned during class time. I will **NOT**, under **ANY** circumstance, give you the homework assignment outside of class. If you miss class, forgot to write down the assignment, lost the assignment, or, for whatever reason, need the assignment again, you **MUST** contact a classmate to get it.

Due to the short duration of the course, some class periods two homework assignments will be given.

Solutions manuals are available on reserve in the Polk Library.

Polk Library is providing a service to help students study together with their classmates. GroupFinder is a simple tool that allows students to set up open study events for a particular time and location in the Polk Library. Anyone with a campus email address can create an event. GroupFinder is accessible from the following link, as well as the Library Resources box on every D2L page.


**Project**  
During this semester you will be required to complete a managerial accounting research project. The requirements for the project can be found on D2L.
A hard-copy of your project will due at the beginning of class on **NOVEMBER 29, 2012**. As always, please staple the project. In addition, you must upload your project to a drop-box on the D2L site by that time and date as well.

This is **NOT** a team project. If you want credit for your assignment, do not use another’s work and do not share your own. Plagiarism is unethical and a violation of academic integrity (see the section on Academic Integrity below). This includes “discussing” your assignment with **anybody** other than your instructor. If you have questions about acceptable levels of cooperation or have problems understanding the assignments, please see your instructor. If you are found to be involved in a cheating incident for this project, you will receive a **ZERO** for the **COURSE** and may have additional disciplinary charges filed against you. You may not submit for credit in BUS 207 work that you have submitted for credit in other courses, including BUS 207 in a previous semester.

**Other**

The University Writing Center is available to all students free of charge and is completely confidential. They are located at 750 Elmwood Avenue, Student Success Center, Suite 102. They can also be contacted via e-mail at wcenter@uwosh.edu or by phone at 920-424-1152.

Any student involved in a violation of academic integrity during an in-class exercise, including exams, will fail the class and be subject to disciplinary action. Assignments must be your own independent, original work. Submission of work from another course, another person’s work, or the sharing of your own work with others are violations of academic integrity and will lead to disciplinary action. If you have questions about acceptable levels of cooperation or have problems understanding the assignments, please see me.

If you are not sure something you are doing is acceptable, it is your responsibility to seek permission before doing it. Lack of understanding is **NOT** an excuse with regard to cheating or plagiarism (i.e., you cannot “play dumb” after the fact). Students are encouraged to review the procedures related to violations of academic integrity as explained in the current edition of the University of Wisconsin Oshkosh Student Discipline Code. This document can be found on the Dean of Students website at [http://www.uwosh.edu/deanofstudents/university-policies-procedures](http://www.uwosh.edu/deanofstudents/university-policies-procedures).
### Tentative Course Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>First Hour</th>
<th>Second Hour</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/25/2012</td>
<td>Thursday</td>
<td>Introduction and Chapter 1</td>
<td>Chapter 1</td>
</tr>
<tr>
<td>10/30/2012</td>
<td>Tuesday</td>
<td>Chapter 2</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>11/01/2012*</td>
<td>Thursday</td>
<td>Chapter 3</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>11/6/2012</td>
<td>Tuesday</td>
<td>Chapter 3</td>
<td>Chapters 3 &amp; 8</td>
</tr>
<tr>
<td>11/8/2012*</td>
<td>Thursday</td>
<td>Chapter 8</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>11/13/2012</td>
<td>Tuesday</td>
<td>Review</td>
<td>Exam 1 (1, 2, 3, &amp; 8)</td>
</tr>
<tr>
<td>11/15/2012</td>
<td>Thursday</td>
<td>Chapter 4</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>11/20/2012</td>
<td>Tuesday</td>
<td>Chapters 4 &amp; 5</td>
<td>Chapter 5</td>
</tr>
<tr>
<td>11/22/2012</td>
<td>Thursday</td>
<td>NO CLASS – Thanksgiving Break</td>
<td></td>
</tr>
<tr>
<td>11/27/2012*</td>
<td>Tuesday</td>
<td>Chapter 5</td>
<td>Chapters 5 &amp; 7</td>
</tr>
<tr>
<td>11/29/2012</td>
<td>Tuesday</td>
<td>Chapter 7</td>
<td>Chapter 7</td>
</tr>
<tr>
<td>12/4/2012*</td>
<td>Tuesday</td>
<td>Chapters 7 &amp; 9</td>
<td>Chapter 9</td>
</tr>
<tr>
<td>12/6/2012</td>
<td>Thursday</td>
<td>Chapters 9 &amp; 13</td>
<td>Chapter 13</td>
</tr>
<tr>
<td>12/11/2012*</td>
<td>Tuesday</td>
<td>Chapter 13</td>
<td>Review</td>
</tr>
<tr>
<td>12/12/2012</td>
<td>Wednesday</td>
<td></td>
<td>Exam 2 (Cumulative)</td>
</tr>
</tbody>
</table>

**Notes:**

- This is a very short class in terms of the number of class meetings. It is imperative that you do **NOT** fall behind.

- Homework will be assigned during most class periods. As mentioned above, some class periods more than one homework assignment will be given.

- * - Quiz tentatively scheduled. Quizzes can ask questions on **ALL** material covered up to the date of the quiz.
ONLINE RESOURCES

The following resources are available for free through the “Student companion website” (web link is available through D2L):

- Cross-word puzzles
- Flash cards
- Key terms
- Online quizzes
- Power Point Slides
- Cornerstone Videos – offers a step-by-step presentation of each part of the Cornerstone Example in the textbook.
- Excel template(s)
- Exam type questions on every chapter