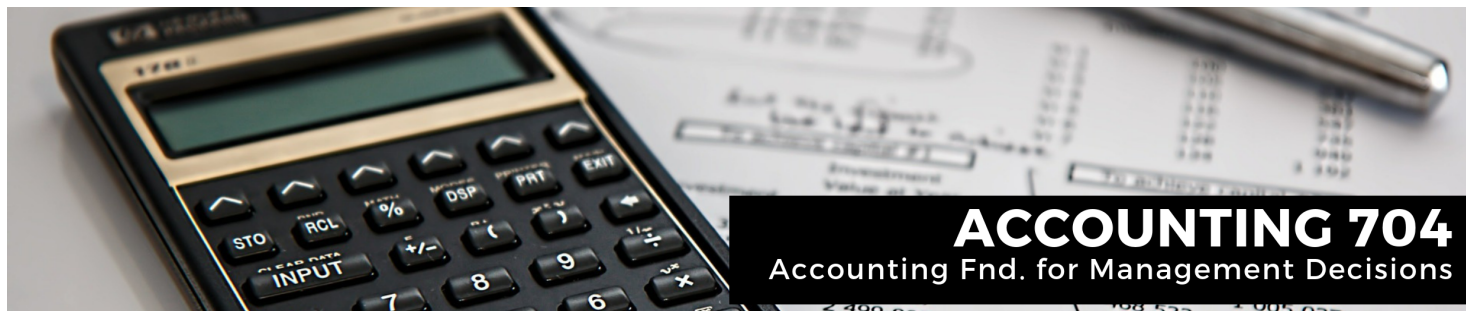


Course Syllabus

[Jump to Today](#)

[Edit](#)



ACCOUNTING 704

Accounting Fnd. for Management Decisions

Course Information

This course is offered collaboratively through the UW MBA Consortium. Campus specific course information is listed below:

UW-Eau Claire: ACCT 704 - Accounting Foundations for Management Decisions

UW-Oshkosh: BUS 709 - Topics in Accounting (Managerial Accounting Foundations)

Credit Hours: 1.0
Course Term: Fall 2019
Delivery Mode: Online

Instructor Information

Instructor: Mary Diederich
Home Campus: UW Oshkosh
Phone: (920) 585-8285 (cell phone, if you need a more immediate response)
Email: diederim@uwosh.edu

Mary Diederich teaches accounting/business courses at UW Oshkosh - Fox Cities access campus. Her preferred method of contact is via email at diederim@uwosh.edu. If you need an immediate response, you can also reach me at my cell phone (920) 585-8285. If you are interested in learning more about Professor Diederich, please refer to the [About Your Instructor](#) page in the **Course Information** module.

Course Description

Accounting 704, *Accounting Foundations for Management Decisions*, is a graduate-level introductory course in accounting. This foundation course is designed to prepare a student for study in a Master's of Business Administration program.

This user orientated course will focus on accounting concepts as they relate to a wide variety of cost terms and constructs that are used in the business world. Emphasis will be placed on how accounting information is used within the organization, and how the reporting of financial information to internal users differs from how it is reported to external users.

MBA Accounting 703 or its equivalent is a prerequisite for this course.

Learning Outcomes

The broad course outcomes for *Accounting 704* are as follows:

- To demonstrate a basic understanding of cost terminology, and how it is used under different circumstances
- To demonstrate an understanding of how management uses accounting information for internal decision making

Textbook Information

The required book for this class is **Managerial Accounting, 8th ed. by Hartgraves and Morse. ISBN 978-1-61853-235-0.** Three options exist to obtain access to this textbook: (1) purchase a new hard copy, (2) purchase a used hard copy, and (3) rent the online digital edition textbook. When evaluating which option is right for you, keep in mind that only the **new** hard copy and the digital edition include the code necessary to access the **myBusinessCourse** website. In my experience, purchasing a used copy of the textbook **does not** guarantee that you will get an access code. **Be aware that if you decide to purchase a used textbook you will need to separately purchase the access code.** Access to the **myBusinessCourse** website is mandatory for successful completion of this course.

Course Calendar

The Course Summary at the bottom of this page and Canvas Calendar are designed to provide a summary of scheduled activities to keep you on task while minimizing the need for constant checking of due dates. All assignments, quizzes, exams etc. will be due at 11:59 P.M. CDT on the date provided in the calendar. Since several items may actually be due on the same date, you are advised to treat the due date on the calendar as the *final* day to submit an assignment, rather than waiting to work on an activity until the date the assignment is due. Some material can be completed well in advance of the calendar due date.

Course Topical Outline

- Lesson 1
 - Chapter 1: Managerial Accounting: Tools for Decision Making
 - Chapter 2: Cost Behavior, Activity Analysis, and Cost Estimation
- Lesson 2
 - Chapter 3: Cost-Volume-Profit Analysis and Planning
 - Chapter 4: Relevant Costs and Benefits for Decision Making
- Lesson 3
 - Chapter 5: Product Costing: Job and Process Operations

Communications

Please feel free to contact me via email, Canvas discussions, or phone as necessary. Communication via mail is preferred. Please remember that the Discussions area can be read by other class members, so is generally not an appropriate forum for personal/private matters. Questions regarding class material should be posted in the **Raise Your Hand** area of the discussion board (I prioritize these posts when deciding what to answer first). My answers to your questions are designed to help the entire class. In addition, I recommend that you do not only post questions but also post answers to questions formulated by other students. Sometimes, students are hesitant to answer other students' questions for fear to be wrong. However, in this case you do not need to worry about being 100% correct. I review all posts and if corrections are needed, I proceed accordingly.

As I teach at two university campuses, and also run an accounting practice from my home office, my office hours vary. Although you are welcome to call with questions, I may not be available immediately to respond to telephone calls, and encourage you to leave me a message. I will respond as soon as I am able. A better option might be to email me first and schedule a specific time for a telephone call.

VERY IMPORTANT: I understand that MBA students need to juggle work, classes, family, and other responsibilities. Keeping a balance between work and life responsibilities is important. For me personally, weekends are my time to seek additional professional skills (like you are right now), to prepare class material for the upcoming week, meet with clients or simply to disconnect from my professional activities and enjoy time with my family. Because of this, although you can generally expect a response to your emails and **Raise Your Hand** posts within 24 hours, review of

postings to Canvas site, requests for assistance with assignments and checking of email during weekends may be a bit delayed. To avoid frustration, I strongly encourage you to do as much as possible of your studies during the weekdays. Finally, as you may have observed already, with exception of the exams and solutions to homework and exams, all class material, including assignments, is unlocked and available. That is, if you know you will have more time early on during the semester you can front load your studies during this period instead of waiting until the material is officially covered. I will answer your questions regardless of their timing.

I appreciate your understanding.

Assignments and Activities

Reading Assignments

Reading assignments will come from textbook material and Commentaries found within the modules in Canvas by clicking Home on the course navigation menu. Carefully read the description of assignments as chapter appendices will be required for some Lessons, but not for all. When reading through textbook chapters, be sure to read through all company scenarios provided in the chapter and review all supplemental company data. These features greatly enhance the understandability and applicability of the theory provided within the chapter. You are also encouraged to work through the Review Problem located at the end of most chapters. These problems will reinforce the concepts provided in each section of the chapter and provide feedback before you progress to the next lesson.

Additional study tools are also available through the myBusinessCourse website. **eLectures** and **Guided Examples** are available for each module within the textbook. Registration and access info for the myBusinessCourse site can be found in the **Course Information module**.

Homework Assignments

The exercises and problems assigned in the homework section of each lesson will be graded. These exercises and problems can be found at the end of the corresponding textbook chapter. The homework assignments are meant to be worked through to develop a better understanding of the concepts introduced in the text material and in the lesson commentaries. Solutions to the homework will be made available after the homework due date. If you have questions regarding material, please post them in the **Raise Your Hand** area of the discussion board. Both my answer, as well as other student response(s), to your question in that area help the entire class to better understand the materials.

Homework should be completed on the myBusinessCourse website. A detailed explanation of how to interact with the on-line myBusinessCourse homework management system **once enrolled**, can be found in the Course Information module in Canvas or by clicking **Homework Instructions**.

Commentaries and Practice Quizzes

Each lesson has at least one commentary and a practice quiz. Commentaries are created to further explain the material studied in the lesson. I suggest that you read these commentaries after you have read the textbook material that they intend to clarify. Note that these commentaries are **NOT** intended to substitute the reading assignments.

Quizzes and corresponding solutions are available at all times. You can test your knowledge once or multiple times. The results you obtain from taking these quizzes may provide a great source of feedback regarding your strengths and weaknesses. These are **NOT** graded.

Exam

The exam consists of two parts. Links to the exam can be found on Canvas on the date the exam opens.

- **Part 1** is a set of 25 multiple choice questions to be found in the **Exam module** on Canvas. You can take this part of the exam at any time during the days it will be available. However, once you have begun working on it you have 90 minutes to finish it. Also, when you are done make sure you click the **submit** button.
- **Part 2** is a set of 7 problems to be found in a spreadsheet (and PDF file) available in the **Exam module** in Canvas. I recommend that you download both of these documents as soon as possible when they become available to avoid problems with internet connectivity at the last minute. The PDF file contains the set of questions you must answer in this part of the exam. The spreadsheet is the template where you must answer the exam questions. Once you have completed this part, you must upload the spreadsheet with your solutions back to the appropriate assignment area in Canvas.

NOTE: Make sure that your solution is readable and professionally presented.

Discussions

Each lesson contains a discussion activity. Read through the **Discussion Overview** document for detailed instructions and grading information. Please be aware that your points related to these discussions may be adjusted at the end of the course, as noted.

Grading Scheme

The final grade earned on the course will be based on the final percentage of points earned in the class from the following categories:

Activity	Points
Examination (1 open-book)	40%
Individual Answers to Lesson Discussions and Summary Report	40
Lesson Homework Assignments	20
Total Possible	100%

Late Assignment Policy

Prompt feedback for all assigned homework, quizzes and exams is essential to facilitate learning within the tight time parameters of this course. For that reason, failure to meet the course requirements will be penalized as described below:

Action	Penalty
A late initial individual post to discussion questions	The individual student will receive a 20% deduction applied to the grade obtained by the group on the corresponding discussion summary. Only the individual student who posted late will receive this deduction, not the whole group.
Failure to post at least two follow-up discussion posts (beyond individual answers to discussion questions)	The individual student will receive up to a 20% deduction (10% per missing post) applied to the grade obtained by the group on the corresponding discussion summary. Only the individual student who posted late will receive this deduction, not the whole group.
A late discussion group summary report	20% deduction for all group members' group discussion summary report grade.
Homework Assignments on mybusinesscourse.com	No late assignments will be accepted.

Final Letter Grades

Percentage	UWEC/Consortium	UW-Oshkosh	UW-LaCrosse	UW-Parkside
93-100%	A	A	A	A
90-92.9%	A-	A-	AB	A-
87-89.9%	B+	B+	AB	B+
83-86.9%	B	B	B	B

80-82.9%	B-	B-	BC	B-
77-79.9%	C+	C+	BC	C+
73-76.9%	C	C	C	C
70-72.9%	C-	C	C	C-
67-69.9%	D+	F	D	F
63-66.9%	D	F	D	F
60-62.9%	D-	F	D	F
0-59.9%	F	F	F	F

The final grading scale will be no stricter than the above scale and *may* be lowered based on a curve established after the results from the final exam have been determined.

NOTE: If you drop the course, please inform me and your teammates as soon as possible.

Excused Absences

If you have work or emergencies that prevent you from completing course work, please communicate with me and your group members so that we can keep you on track in the course.

An absence will be considered excused or authorized according to the following institutional policies:

- The student's home campus policy on excused absences will apply.
 - **UW-Eau Claire**
 - **UW-La Crosse**
 - **UW-Oshkosh**
 - **UW-Parkside**
- UW MBA Consortium students will follow the **UW-Eau Claire Authorized Absence Policy**.

Accommodations for Students with Disabilities

In order to ensure that all of our students have equitable access to our online course materials, we strive to meet the guidelines set by Section 508 of the Rehabilitation Act, which requires the public to provide reasonable accommodations to individuals with disabilities when posting web-based materials. Canvas is **compliant with W3C's Web Accessibility Initiative** and with **Section 508** guidelines. Additionally, Canvas was certified as a **substantially conformant LMS** by WebAIM, a third party authority in web accessibility. If you find that course materials are not posted in a format that meets your needs, or you need testing accommodations, please contact Online Course Support at 1-715-836-6020 or email **BIZHelp@uwec.edu** and we will work with you to find a reasonable accommodation.

Course Summary:

Date	Details	
Mon Oct 28, 2019	<u>Complete the Code of Conduct</u>	12am
Tue Oct 29, 2019	<u>Introduction Discussion</u>	due by 11:59pm

Date	Details	
Wed Oct 30, 2019	<u>An Overview of Managerial Accounting</u>	to do: 11:59pm
	<u>Cost Behavior Analysis</u>	to do: 11:59pm
	<u>Lesson 1 Assignments and Readings</u>	to do: 11:59pm
	<u>Chapter 1 Resources</u>	due by 11:59pm
	<u>Chapter 2 Resources</u>	due by 11:59pm
	<u>Enroll in myBusinessCourse</u>	due by 11:59pm
Fri Nov 1, 2019	<u>Lesson 1 Discussion</u>	to do: 11:59pm
Mon Nov 4, 2019	<u>Lesson 1 Homework Assignment (Part 1)</u>	due by 11:59pm
	<u>Lesson 1 Homework Assignment (Part 2)</u>	due by 11:59pm
	<u>Lesson 1 Group Summary</u>	due by 11:59pm
Wed Nov 6, 2019	<u>Cooper's Hierarchy of Activities</u>	to do: 11:59pm
	<u>Lesson 2 Assignments and Readings</u>	to do: 11:59pm
	<u>Measuring and Reporting Costs</u>	to do: 11:59pm
	<u>Steps in Decision Making</u>	to do: 11:59pm
	<u>Chapter 3 Resources</u>	due by 11:59pm
	<u>Chapter 4 Resources</u>	due by 11:59pm
Fri Nov 8, 2019	<u>Lesson 2 Discussion</u>	to do: 11:59pm
Mon Nov 11, 2019	<u>Lesson 2 Homework (Part 1)</u>	due by 11:59pm
	<u>Lesson 2 Homework (Part 2)</u>	due by 11:59pm
	<u>Lesson 2 Group Summary</u>	due by 11:59pm
Wed Nov 13, 2019	<u>Lesson 3 Assignments and Readings</u>	to do: 11:59pm
	<u>Chapter 5 Resources</u>	due by 11:59pm
	<u>Cost of Goods Manufactured</u>	to do: 11:59pm
Fri Nov 15, 2019	<u>Lesson 3 Discussion</u>	to do: 11:59pm
Mon Nov 18, 2019	<u>Lesson 3 Homework</u>	due by 11:59pm
	<u>Lesson 3 Group Summary</u>	due by 11:59pm

Date	Details
Fri Nov 22, 2019	<div data-bbox="521 155 667 176"><u>Exam - Part I</u></div> <div data-bbox="1365 155 1539 176">due by 11:59pm</div>
	<div data-bbox="521 212 797 233"><u>Final Course Evaluation</u></div> <div data-bbox="1377 212 1539 233">to do: 11:59pm</div>
	<div data-bbox="521 268 675 289"><u>Exam - Part II</u></div> <div data-bbox="1365 268 1539 289">due by 11:59pm</div>
	<div data-bbox="521 325 703 346"><u>Peer Evaluation</u></div> <div data-bbox="1365 325 1539 346">due by 11:59pm</div>
	<div data-bbox="521 409 654 430"><u>Final Grade</u></div>