



Instructor: Dr. Theresa Presley
Office: T/TH 12:30-3:30, TH 5-5:30, and virtual/online/Zoom.
Hours: I am available through Canvas notifications.
E-mail: tpreslev@pittstate.edu (You can use Canvas to email.)

Textbook

I use Connect (a McGraw Hill online learning system) available from the bookstore. In Connect, it is the SmartBook which will be used for learning material in addition to the textbook.

One option which is available to you is the ebook option for the textbook with Connect purchase.

Be sure it is the 12th edition which you purchase. Do not purchase the International version. Be sure you have Connect access.

After you purchase from the bookstore, you will use a code to access the learning system. Do not purchase any additional access. Here is a link to a video which describes the access.
<http://video.mhhe.com/watch/xUs68jEUwVnAB2K64eWMgc?>

The textbook is:

Managerial Accounting Creating Value in a Dynamic Business Environment, **12th Edition**, Ronald W. Hilton and David E. Platt.

Required: Access to textbook in e-book, loose leaf, or hardcopy version and Connect learning system.



We also use online COSO materials. There is no charge for use of these materials.

Catalog Course Description

Focuses on the design, evaluation, and effective implementation of management control systems.

Prerequisites

Course Objectives / Learning Outcomes

1. Demonstrate an understanding of the role of managerial accounting in developing accounting control systems.



KELCE
COLLEGE OF BUSINESS
Pittsburg State University

Course Syllabus:
Management Control Systems
ACCTG 814 01
Spring 2023

2. Effectively categorize costs for a variety of enterprises using cost management concepts.
3. Derive cost management outcome measures using data provided.
4. Demonstrate an ability to apply cost concepts in a variety of contextual situations including manufacturing, service and other organizations.

General Education Goals

Not applicable.

Course Outline (specific dates available within Canvas)

Each week represents a module of work except the first and last modules. In the first week, two modules must be completed: Module 0 (Introduction) and Module 1 (First week of assignments). In the last module, you have more than a week to complete the End of Semester project.

- Week 1: Complete Modules 0 and 1.
- Week 2: Complete Module 2
- Week 3: Complete Module 3
- Week 4: Complete Module 4.
- Week 5: Prepare and Take Exam 1.
- Week 6: Complete Module 5.
- Week 7: Complete Module 6.
- Week 8: Spring break.
- Week 9: Complete Module 7.
- Week 10: Prepare and Take Exam 2.
- Week 11: Complete Module 8.
- Week 12: Complete Module 9.
- Week 13: Complete Module 10.
- Week 14: Prepare and Take Exam 3.
- Week 15: Complete Module 11 End of Semester Project.

Teaching Methods

This course is a face-to-face course but I am keeping the modules in Canvas available to you. This is where you will work on discussions/exams/quizzes. You will also access Connect and work on the learning modules. Students who wish to earn either an A or a B in the class should be attentive to the time requirements for completion and due dates for course assignments (including quizzes, Connect work, and discussion boards).

Our course is scheduled to meet one night per week. At that meeting, we will discuss the materials of the module week. I also have cases in Connect. You should access the cases and read over the cases as preparation for our class meeting. There are a few points for making submissions prior to class time. If submissions are after class, you will receive 0 points. This is only fair as I will be discussing the solutions in class.

I use the module approach. This means you should access the Icon titled “Modules” in Canvas and work through the materials which are displayed in an outline format. Note that not all the work is done directly in Canvas. When you work in Connect or use the learning materials from the American Accounting Association (“AAA”) website on the Committee on Sponsoring Organizations (“COSO”), the modules will provide placeholders for the work. This semester I am attempting to link the Connect work to Canvas. (We will see how that goes!)

Please review the page “The Module Approach” in your introductory module.



Response Time:

Assignments will typically be graded with feedback (if needed) within a week. Here is a general description of response times:

1. When you do work in Connect, the results may not be immediately posted to Canvas. However, Connect will show your results immediately upon completion. Any discrepancies between Connect and Canvas grades should be brought to the attention of the teacher.
2. When you do work in Canvas, the results for multiple choice, true/false, and matching assignments should be seen immediately in the Canvas grade center. Expect some delay with essay questions or discussions.
3. When you complete the End of Semester project in Canvas, you may not see your results until finals week as there is considerable detailed grading involved with the assignment.

The preferred method of contact is through emails. Expect to receive a reply to your question(s), usually within 24 hours. Typically I respond within 4 hours of receipt of emails but this is dependent upon the time of day.

Please note that we will be using Connect and the AAA COSO materials in this semester. However, all grades which I compile to determine your semester grade will be posted to Canvas. Your semester grade is determined by what you see in Canvas. (See “Course Evaluation Methods below.”)

Canvas

You use Canvas, the online learning system available through Pittsburg State University, as your guide through the semester. Within Canvas are learning modules with specific learning objectives, information pages, assignments, discussion links, and general course information. Videos are also imbedded in the modules. When work is to be done in Connect or AAA COSO, the modules will direct to applicable websites.

All exams are taken within Canvas.

Connect

Connect is the McGraw Hill online learning system which is used to complete SmartBook assignments. You purchase this access at the bookstore and use the code provided to register for the online learning class. Within the introductory module is your course access information. Do not purchase Connect access from another student. *Connect is applicable to one student in one class and is not transferable.*

AAA COSO



AAA COSO is the free access using the university provided username and passcode. No assignments are submitted to the website. Instead, the website provides your reference materials and support for completing the End of Semester project and Exam 3.

End of Semester Project

During what is traditionally called “dead week”, you need to complete the End of Semester project. This project consists of applying the COSO frameworks to the enterprise you select early in the semester. All of the submissions are done in Canvas. The deadlines are in Canvas and are firm. It is end of semester and the submission is material to your final course grade.

Attendance Policy-Submission Policy

An expectation of graduate level classes is that the student will timely file responses. Therefore, all modules need to be completed on a weekly schedule. All assignments in a module should be submitted by midnight CST on Sunday. New modules begin promptly one-minute following midnight or Monday morning.

Late work due to *legitimate* emergency may be accepted (if this emergency is communicated before the assignment is due). Due dates for quizzes, discussion, exams, and assignments are stated clearly in Canvas and on the Course Schedule. SmartBook deadlines and access are indicated within Connect. Canvas will direct you to complete SmartBook and the deadlines for this are within Connect. Exams and quizzes cannot be made up.

Classroom Conduct

Students are expected to respect their teacher and other students. This respect should show a level of professionalism that includes refraining from improper, rude, or offensive statements in emails to teachers, students, or in discussion postings. In addition, a high level of professionalism is expected in assignment submissions.

Netiquette (Online Etiquette)

Please use the following rules of netiquette as you post to online discussions and send messages to your instructor and fellow students in the course:

1. Use **professional language**. Always say please and thank you and leave text messaging abbreviations out of messages and posts. Be positive and constructive in your feedback to replies to students.



2. **Try not to use all caps**--it comes across as shouting to the reader. Use "**bold**" formatting or use quotes to emphasize a word or phrase. It may be okay at times for headings or to place emphasis on a web page, but try to avoid it when communicating on discussion boards or corresponding with others electronically.
3. User **proper language and titles**--no slang or profanity. Even if a word is one you consider to be "not so bad", it could be offensive to others.
4. **Review posts and messages before saving.** Check for grammar and spelling errors and restate your message when necessary.
5. **Ask for clarification.** If you do not understand an assignment or feedback from me, please ask for clarification. I will do my best to word my posts/messages as clearly as possible, but in an online environment, I cannot "see" if my messages are being understood.

If proper netiquette is not followed, you will not earn full credit on your assignments.

Academic Integrity

All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below.

Students pledge to:

- Arrive on time, remain until dismissed at all class sessions, and notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.
- Turn off cell phones or other electronic devices while in class, unless permission to use them has been granted.
- Refrain from class disturbances.
- Refrain from use of profane or vulgar language in a threatening or disruptive manner.
- Treat fellow students, staff, faculty, administrators, and property with respect.
- Refrain from giving or receiving inappropriate assistance.



- Prepare assignment and exams honestly, refraining from such unacceptable conduct as plagiarism or unacknowledged appropriation of another’s work in any academic work.
- Obey the policies, regulations, and laws of the United States of America, the State of Kansas, The Kansas Board of Regents, Pittsburg State University, and the Gladys A. Kelce College of Business.
- If a student observes someone committing dishonesty in connection with academic work, the student is encouraged to report that dishonesty to the appropriate individual (ex, faculty member, or administrator).

Students with Disabilities

Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.

Course Evaluation Methods

Course evaluations include discussions, SmartBook assignments (in learning modules until after Exam 2), weekly Canvas learning module quizzes, exams, and the End of Semester project. In most learning modules, you will find more than one quiz and more than one discussion board. Not all modules have discussion boards or quizzes. SmartBook is used at the beginning of the semester. Each learning module clearly indicates activities, readings, and videos within the Module Overview. Exam modules are for preparation and access to required exams. The exam modules may not have discussions, quizzes, or videos. *If you do not take an exam, my assumption is that it is to be the dropped exam and you will be awarded a zero for that exam. It is up to you to contact me if you see you have not taken an exam.* There is no final exam in this class. There is an End of Semester project.

Assignments:	Percent of Semester Grade
Canvas Discussion Boards (usually more than one per module-see Canvas)	20%
SmartBook (work done in Connect) and case prep	20%

Canvas Module Quizzes (usually more than one per module)	20%
Exams (3 with lowest exam score dropped)	20%
End of Semester Project	20%
Total	100%

I attempt to use the weighting in Canvas, however, since I am permitting you to drop one of your three exam scores, Canvas will not be able to interpret your standing with great accuracy. (We do not know which exam will be your lowest!)

Please note that there is no final exam.

If you have the following percentages, you are guaranteed the following grades:

Percentage	
90 and above	A
80 and above	B
70 and above	C
60 and above	D
Below 60	F

At the end of the semester, I review the grade distribution and adjust accordingly.

Grading Rubrics Guidelines

Assignments:	Rubrics
Canvas Discussion Boards (usually more than one per module-see Canvas)	Your initial posts must be substantive, and you should be responding deeply to all of the questions. learn concepts, apply those concepts, and communicate the concepts while you relate to real-world activities.
SmartBook (work done in Connect)	Percentage of completion grade provided within Connect
Canvas Module Quizzes (usually more than one per module)	M/C, matching, and T/F no partial credit given.
	<p>Essay: Thoroughness and Content.</p> <p>Mastery of Topics with thoroughness and content: A.</p> <p>Partial Mastery of Topics (generally lacking either thoroughness or content): B</p> <p>All other levels of performance: at instructor discretion.</p> <p>Content is defined within the questions. Thoroughness defined by inclusion of materials in module</p>



Exams (3 with lowest exam score dropped)	M/C, matching, and T/F no partial credit. Short answer or Essay: Level of demonstration of knowledge of material and completion of details in question.
End of Semester Project	Rubrics within assignment parts.
Semester grade	Based on grading scale using weighting of syllabus

More specific instructions are given in Canvas under the specific submissions.

I reserve the right to reduce points on assignments for lateness (generally late assignments are not accepted) or for academic integrity violations.

Syllabus Insert

The syllabus supplement includes important information. Access it here:

<https://www.pittstate.edu/registrar/syllabus-supplement.html>