



---

**Instructor:** Dr. Theresa Presley  
**Hours:** N/A. I am available through Canvas notifications.  
**E-mail:** Use the Canvas system for all communications.

---

**Textbook:**

Managerial Accounting Creating Value in a Dynamic Business Environment, 12<sup>th</sup> Edition, ISBN 9781259969515, Ronald W. Hilton and David E. Platt. 2020  
Required: Access to textbook in e-book, loose leaf, or hardcopy version.  
(I do not care how you access the textbook, but it is needed for this course. Do not use international versions. If you use a different edition, the content, including page references may differ.)



**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.
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**

Week 1: Complete Module 1.

Week 2: Complete Module 2

Week 3: Complete Module 3

Week 4: Complete Module 4.

Week 5: Complete Module 5.

Week 6: Complete Module 6.

Week 7: Complete Module 7.

Detailed tentative schedule with rubrics included on page 6.

### **Teaching Methods**

This course is an online course. 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 and discussion boards).

### **Response Time:**

Assignments will be graded with feedback (if needed) within a week. Expect to receive a reply to your question(s), usually within 24 hours. Grades will be posted to Canvas after completion of assignments. (There may be slight delays in posting of discussion points due to the number of discussions/responses.)

## Canvas

This course is a completely online class. All assignments will be completed using Canvas, the online learning system available through Pittsburg State University. All learning materials (except for the textbook and any textbook aids which are available through the publisher, McGraw Hill) are to be accessed using Canvas. All submissions for assessment (assignments), including any exams, discussion submissions, written cases, and homework, will be completed using Canvas.

## 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. Exams (if given) 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 weekly module quizzes and discussion boards. In most modules, you will find more than one quiz and more than one discussion board. The module discussion boards also require responses after the initial posts. There are no exams. There is no final exam in this class.

Assignments:	Percent of Semester Grade
Discussion Boards (usually one per module and reposts may be required-see Canvas)	40%
Quizzes (usually more than one per module)	60%
Total	100%

For example, if you scored 100% correct on discussion and 70% correct on quizzes, then your grade would be  $(1.00 \cdot .40) + (.70 \cdot .60) = .40 + .42 = .82$  or 82% which without a curve would be a B (above 80).

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.

The syllabus supplement includes important information. Access it here:

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

Tentative Class Schedule (Course Schedule)

A tentative schedule by module, with associated points is given below:

<b>Module</b>	<b>Assignment</b>	<b>Grading Rubric</b>	<b>Pts Possible</b>
Module 0	<b>Discussion Board: Introduction</b> <i>Due Friday of 1<sup>st</sup> week (Not usual schedule)</i>	5 pts for initial post	5
Module 1	<b>Course Discussion Boards have due dates:</b> Due dates: First post: Wed. Repost: Sun.		
	1: What is Meant by Management Controls	5 pts for initial post (per discussion-all questions answered no partial credit) 2 pts for repost (1 needed for discussion)	7
	2. Managerial Accounting and Managerial Accounting Activities	5 pts for initial post (per discussion-all questions answered no partial credit) 2 pts for repost (1 needed for discussion)	7
	<b>Quizzes:</b> Due date: Sunday midnight		
	1: What is Meant by Management Controls	Essay Question. (60 minute time limit)	10
	2: Managerial Accounting and Managerial Accounting Activities	One point per question. No partial points.	5
	3: Creating Value and Investing in Capacity	One point per question. No partial points.	10
Module 2	<b>Discussion Boards:</b> Due dates: First post: Wed. Repost: Sun		
	1: Knowledge about Costs and Your Enterprise	5 pts for initial post (per discussion-all questions answered no partial credit) 2 pts for repost	7
	2. Costs with Manufacturing Operations	5 pts for initial post (per discussion-all questions answered no partial credit) 1 pts for 1 repost	6
	<b>Quizzes</b> Due dates: Sunday midnight <i>(Continue to next page.)</i>		

<i>Module</i>	<i>Assignment</i>	<i>Grading Rubric</i>	<i>Pts Possible</i>
Module 2 (Cont.)	1: Costs with Manufacturing Operations	One point per question. No partial points.	7
	2: Cost Drivers and Cost Behaviors	One point per question. No partial points.	10
Module 3	<b>Discussion Boards</b> Due dates: First post: Wed. Repost: Sun		
	1: Overhead Rates and Allocation	5 pts for initial post (all questions answered)	5
	2: Service Industry Applications	5 pts for initial post (all questions answered) 2 pt for repost.	7
	<b>Quizzes</b> Due dates: Sunday midnight		
	1: Product Costing	One point per question. No partial points.	7
	2: Overhead Rates and Allocation	One point per question. No partial points.	5
Module 4	<b>Discussion Board</b> Due date: Wed.		
	1: Process Costing Compared to Job Costing Systems	7 pts for initial post (all questions answered)	7
	<b>Quizzes</b> Due dates: Sunday midnight		
	1: Process Costing Compared to Job Costing Systems	One point per question. No partial points.	8
	2: Process Costing Analysis	One point per question. No partial points.	13
Module 5	<b>Discussion Board</b> Due date: Wed.		
	1: Activity Based Costing	8 pts for initial post	8
	<b>Quiz:</b> Due dates: Sunday midnight		
	1: ABC	One point per question. No partial points. (Note: Problem based quiz.)	18

<i>Module</i>	<i>Assignment</i>	<i>Grading Rubric</i>	<i>Pts Possible</i>
Module 6	<b>Discussion Board</b> Due dates: Wed.		
	1: Management with ABC	8 pts for initial post	8
	<b>Quiz:</b> Due dates: Sunday midnight		
	1: Management with ABC	One point per question. No partial points.	10
Module 7	1: Take-aways	5 pts for initial post	5
	<b>Quizzes</b> Due dates: Sunday midnight.		
	1: Cost Behavior and Prediction	One point per question. No partial points.	13
	2: Cost Estimation	One point per question. No partial points.	8

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. Exams (if given) and quizzes cannot be made up.

**Please understand that due to grade posting requirements beyond my control, module 7 work must be completed by end of semester Sunday midnight!**

**Note:**

The instructor reserves the right to amend and to reorganize this syllabus at any time.