Instructor: Kathy Hurley            Telephone: 426-1271
Office: MEBB 3121                  E-mail: kathyhurley@boisestate.edu
Office Hours: TTh 12:15 – 2:15 pm; W 10:30 – 11:30 am; or by appointment
Class Time: 001: WF 7:30 – 8:45 am; 002: WF 9:00 – 10:15 am
Classroom: MEBB 1301 – Skaggs Hall
Lab Times: On specified days see Course Overview document or Blackboard. We don’t have regular class on lab days. You may come at any time but you MUST arrive no later than NOON.
7:00 -10:20 am: Skaggs Hall
10:30 am – 1:30 pm: MEBB 1107

Required Texts and Materials:
- Four (4) lined 8-1/2” x 11” Blue Books
- One (1) spiral notebook OR binder with plenty of loose leaf paper
- Inexpensive report cover or binder that can hold up to 50 sheets of paper
- PENCIL and eraser; calculator (cheap with basic functions)
- 3-1/2 x 5” notecards (100)

Teaching Philosophy: I believe learning is a two-way street. We are a team. I will teach you the concepts and provide you tools that will guide you through the problem-solving process so that you can gain a solid understanding of managerial accounting concepts. I expect you to be an active learner. That means you take responsibility for the learning process – come to class prepared, ready to ask questions, and ready to tackle hands-on problem solving that will help you understand the material.

Desired Educational Outcomes:
Students should be able to:
- Understand basic managerial and cost accounting concepts such as cost-volume-profit, budgeting, product costing and cost behaviors.
- Explain and utilize cost behaviors and cost systems in a decision-making context.
- Prepare, use and evaluate budgetary data.
- Generate and use cost information when making pricing and resource allocation decisions.
- Explain cost allocation and its importance in decision-making.
- Evaluate capital expenditure decisions using discounted cash flow.
- Understand how managerial accounting concepts apply to any career or business environment.

Outcome Assessment:
Student’s understanding of managerial accounting will be evaluated based on student’s performance in the following areas:
1) Responses to in-class problems
2) Ability to solve unstructured problems,
3) Performance on quizzes, case study and examinations.

Assessment of other COBE core objectives include but are not limited to:
1) Teamwork and collaborative skills will be evaluated in case study lab and in class.
2) Discussion of homework will be used to evaluate oral communication skills.
3) Computer and communication skills will be evaluated based on Excel presentation of selected homework problems.
Class Structure:

**PREPARATION BEFORE EVERY CLASS:** See Blackboard “Assignments” for detailed instructions.
1) READ Assignment
2) WATCH assigned videos
3) COMPLETE quiz and submit on Blackboard
4) ATTEMPT 3-4 assigned problems; this will help you identify concepts you don’t understand.
   THIS IS A CHECK OFF GRADE – full points are earned as long as you attempt every problem.
5) POST to Discussion Board the concept(s) you are struggling to understand.

**CLASS TIME:**
1) Announcements/TAs will be taking attendance
2) Mini-lecture over concept questions asked on Discussion Board
3) Review solutions and answer questions about assigned problems – I may have student volunteers show solutions
4) Hands-on problem solving with TA assistance (You will be held accountable for your effort and attendance)
5) Mini-lecture over concepts we observe students struggling with
6) Students “report out” – How did you tackle the problem? Demonstrate the solution to the class.
7) Questions/ Any end of class announcements

**HOMEWORK:** See Blackboard “Assignments” for details.
1) I have provided a list of suggested problems that will help you understand the material.
2) We will work through some of these problems in class.
3) **HOMEWORK TO TURN IN:** One or two of these problems are assigned as “Excel problems to be turned in.”
   a. Complete problems by hand in notebook first to help your understanding of the concept.
   b. COMPLETE the problem in Excel. This gives you a second time reviewing the concepts and allows you to improve your Excel skills.
   c. TURN IN a hard copy of your Excel assignment on the due date and submit the file via Blackboard.
   d. WARNING: Make sure you complete your own assignment. It is very obvious when two students turn in the same Excel document. If two or more documents look the same, all students will receive a 0 on the assignment and one warning. (See Academic Honesty section.)

Solutions for all problems will be posted on Blackboard. Homework will not be accepted via email.
**LATE HOMEWORK WILL NOT BE GRADED.**

**Case Study:**
We will complete a case study during the semester. The case study allows you to complete the managerial accounting responsibilities for a fictitious company called “T.O.T.E.S.” The case is posted on Blackboard as a pdf.

**PRIOR** to the first lab, you need to:
1) Print the entire case study.
2) “Bind” the case study in an inexpensive binder or report holder.
3) Write your name in INK on the designated pages.

**LAB:** There will be eight lab days during the semester (see Class Schedule or Blackboard). During lab, the TAs and I provide one-on-one assistance as you complete the TOTES Case Study tasks. **Labs are held on Fridays; we do not have a regular class session on lab days.** You can choose what time you want to come but you must arrive NO LATER THAN NOON. Each lab takes approximately one hour to complete if you come prepared. Lab hours are posted at the top of the syllabus and on Blackboard.
LABS ARE MANDATORY: Attendance is required unless you have had your lab SIGNED OFF IN ADVANCE by either the instructor or a TA. Lab Tasks are worth 20 points each. We assist you until you have figured out the correct solution.

If you are going to miss a lab day: Contact the instructor or a TA listed under “Staff Information,” or go to the TAs scheduled tutoring hours, or go to the regular accounting lab in 2301. Complete the lab and have it signed off by the instructor, one or the graduate assistants or a TA (Earl, Hannah, Tram, Kelsie, Michael, Brandon and Clancy CANNOT sign off on labs early). Regardless of whether you complete a lab on time, you will need to complete each lab in order to continue with the case study. Most of the labs build on information from previous labs.

Teaching Assistants: We are extremely fortunate to have an amazing crew of teaching assistants (TAs), plus graduate assistants, for this class. I have assigned each of you to a “team” and each team is assigned a TA. The TAs are responsible for taking attendance and, more importantly, assisting you on the in-class problems, in lab, encouraging you, and helping me help you understand and master managerial accounting concepts. Please treat all of the TAs with the respect they deserve as many of them are volunteers.

Tutoring: Reagan Haldi, Ivan Sanchez, Nicolette Roper and Tyler Pickard will hold tutoring hours each week. We will post the location and times on Blackboard under “Staff Information” shortly. Our other TAs are either graduate assistants or student volunteers. They will be available in class and labs to help you. Reagan, Ivan, Nicolette and Tyler are also my graders. Their email addresses are posted under Staff Information.

Attendance:
Attendance and participation in class are key components of learning and understanding managerial accounting material.

Examinations:
There will be three examinations – two midterms and a final. I DO NOT GIVE MAKE-UP EXAMS. If you are going to be gone, please take the exam in advance. If you have an unavoidable, major extenuating circumstance on an exam day, please email me immediately and I will let you know your options.

BLACKBOARD PORTION OF EXAM will be taken in the Testing Center (remember to make an appointment). Testing window dates are posted on Blackboard and on the class schedule. The testing window will fall between our first introduction to the last concept and before the in-class review session.

Each section of this portion of the exam will be comprehensive, e.g. over anything we have covered in the class to date. You are allowed to take ONE Blue Book of your own notes into the testing center with you. The testing center will collect your Blue Book and return it to me. I will return the Blue Book to you when I return your graded in-class exam. Each Blackboard exam is worth 50 points and will be over formulas, definitions, and broad concepts with minimal problem solving.

IN-CLASS PORTION OF EXAM: Each exam will be over the 3 or 4 chapters we have just completed. They are not comprehensive but many topics build on knowledge you have learned in previous chapters. You are not allowed notes for the in-class exams. In-class exams are worth 200 points and will consist of problems. ALL work must be shown and I give partial credit. WARNING: If you do not show the math that supports an answer, I deduct up to 50% of the available points even for a correct answer.

PLEASE BRING THE FOLLOWING TO CLASS ON EXAM DAYS:
1) One (1) 8-1/2” x 11” LINED Blue Book to record their answers. Do not write on the Blue Book as it will be given to another student before taking the actual exam. If you do not bring a Blue
Book, 10 points will automatically be deducted from your exam grade plus you will be charged $1 (a 100% markup) to purchase a Blue Book from the instructor.

2) Student ID
3) Calculator and writing utensil, preferably a pencil. It is a good idea to bring an eraser also. 😊
4) Cell phones/laptops/other mobile devices must face down or closed if on the desk, or left in your backpack. Backpacks will be closed and placed at the front of the room.
5) Prior to the start of the exam, students will pick up their exam based on your last name. You will exchange the Blue Book you brought for another Blue Book and your exam. Be prepared to show your ID card when you make the exchange.

Extra Credit: Minimal extra credit opportunities will be available during the semester. Most extra credit points will be earned through additional questions on quizzes and exams or presenting problem solutions in class. I rarely give extra credit for attending an event.

Cheating:
Business students are preparing to accept professional responsibilities after graduation. A very important part of that professional responsibility is honesty and trustworthiness. In order to develop these traits you should make it a priority to identify ethical dilemmas and resolve them ethically. For many students, the decision to cheat in their classes is their first professional ethical situation. Please make the responsible and ethical decision and do your own work. Boise State University’s Student Code of Conduct addresses Academic Dishonesty in Article 4, Section 1. It states:

A violation [of the Student Code of Conduct] may include cheating, plagiarism, or other forms of academic dishonesty. All assignments submitted by a student must represent her/his own ideas, concepts, and current understanding or must cite the original source. Academic dishonesty includes assisting a student to cheat, plagiarize, or commit any act of academic dishonesty. Attempts to violate academic integrity do not have to be successful to be considered academic dishonesty. Academic dishonesty includes turning in substantial portions of the same academic work to more than one course without the prior permission of the faculty members. (http://deanofstudents.boisestate.edu/scp-codeofconduct-article4/)

Any instance of dishonesty in this class will result in a failing grade for that assignment. This includes copying the homework assignments of another student. One warning will be given and then the student will be reported to the Dean of Students. CHEATING ON AN EXAM, THOUGH, WILL BE IMMEDIATELY REPORTED TO THE DEAN OF STUDENTS.

Make the right choice! Complete your own work and refrain from cheating!

COBE Core Objectives:

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<tr>
<th>Students in this class will learn or practice the following COBE Core Curriculum concepts, methods, and skills:</th>
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<tbody>
<tr>
<td>1. Understand and apply analytical and disciplinary concepts and methods related to business and economics:</td>
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<tr>
<td>☑ 1.1. Accounting</td>
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<tr>
<td>☑ 1.3. Economics</td>
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<tr>
<td>☑ 1.4. Finance</td>
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<td>☑ 1.5. Information Technology Management</td>
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<td>☑ 1.7. Legal environment of business</td>
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<td>☑ 1.8. Management</td>
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Grading: Grades will be posted to Blackboard throughout the semester. Students are responsible for monitoring their grades and contacting the instructor if they have any questions. Please do not wait until the last week of class if you think there is an error in reporting a grade. The point total on Blackboard could reflect 15 additional points (not including extra credit) than will be used to calculate your grade because I drop three (3) 5-point assignments. A curve will not be used in grading.

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<tr>
<th>Points</th>
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<tr>
<td>Examinations – Blackboard portion</td>
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<tr>
<td>Examinations – In-class portion</td>
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<tr>
<td>Lab Case Study</td>
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<tr>
<td>Pre-lecture problems (I will drop the lowest grade)</td>
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<tr>
<td>Pre-lecture quizzes (I will drop the lowest grade)</td>
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<tr>
<td>Excel Homework (I will drop the lowest grade)</td>
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<tr>
<td>In-class problems/Participation/Attendance</td>
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<td><strong>Total</strong></td>
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Grades will be assigned as follows:

- **93-100%** A
- **90-92.9%** A-
- **87-89.9%** B+
- **83-86.9%** B
- **80-82.9%** B-
- **77-79.9%** C+
- **73-77.9%** C
- **70-72.9%** C-
- **60-69.9%** D
- Less than 60% F

Drop Policy: In accordance with University policy, the last day to drop this course is February 25, 2016 (March 18, 2016 is the last day to drop without a W).

Assignment details are found on Blackboard under Assignments and a broad overview with dates is included on the “Class Schedule” under Course Documents. Please check Blackboard, the syllabus or class schedule prior to emailing the instructor a question that is easily answered by those documents. With that said, I want you to email me if you have questions and will usually answer within 24 hours.