



ECON 10B

ECONOMICS OF ACCOUNTING II

Department of Economics

INSTRUCTOR INFORMATION

Kevin Jones

Engineering 2, Office 433

Ph: 831-459-2318

Term: Summer II 2023

Day and time: Online

Canvas URL: <https://canvas.ucsc.edu/courses/64132>

Email: kekjones@ucsc.edu

Virtual Office Hours (Zoom): Thursdays 11 am to 1 pm

<https://ucsc.zoom.us/j/94400422133?pwd=VTAXc0ZsZlpFeiNHakozcnFINTJFdz09> Meeting ID: 944
0042 2133 Passcode: 535641

Course Description and Objective:

Course Objective: This foundation of accounting course provides students with the concepts, practices and tools for analyzing, planning and making managerial accounting decisions for the future with an emphasis on performance measurement using various data analysis tools. Key topics include product and service costing, management decision-making and analysis, planning and controlling processes, CVP analysis, budgeting, variance analysis, and segment reporting.

Learning Outcomes:

Upon successful completion of this course, the student will be able to

- Distinguish between manufacturing and nonmanufacturing costs
- Identify fixed, variable and mixed costs
- Construct a static and flexible budget
- Calculate price, labor and overhead variances
- Perform Cost-Volume Profit Analysis
- Apply overhead rates and costing method
- Analyze managerial decisions (make or buy; sell or process further)

Required Texts, Applications & Materials:

Managerial Accounting, 17th Edition; Garrison, et al; McGraw-Hill/Irwin,
*Connect** (purchased either with the book or online – instructions attached),
ISBN: 9781260361624, *Note that an e-book with Connect is available for purchase on
Connect website



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Each student will need a webcam, microphone and a stable internet connection to use ProctorU Service for online exam testing (some laptops or computers have the first two items built in if the computer is fairly recent).

ProctoU is a mandatory (required) service to take all exams in this course – no exceptions or alternatives are allowed (please see exam section of this document for additional information). The cost of the proctoring service is free to the student if exam appointments are booked at least 72 hours before the scheduled appointment (students are strongly encouraged to book proctor appointments well in advance to ensure desired time slot and adequate staffing. However, the student is responsible for paying the cost of late fees to if the student does not book the exam appointment with the proctoring service at least 72 hours prior to taking the scheduled exam.

Connect Registration Steps:

- **First**, you should access the Canvas Learning Management System (LMS) via the link sent to you in Welcome email or found on the announcement page in Canvas (*This is a critical first step to ensure your assignments populate the gradebook in Canvas correctly.*)
- You will access the Connect account from the Canvas platform
- Select “Continue and Register”
- Select “Register Now” and complete the registration

Contacts List:

Connect Tech Sup	Help Desk	1-800-331-5094	Call for Problems/Issues w/ Connect
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If students contact the McGraw-Hill Tech Support Center, you will need to identify your school, instructor and term. **Students should obtain a case number.**

EMAIL PROCEDURE

When contacting the Instructor or Technical support, please indicate your first and last names, your course name and section number under the email "subject." Failing to do so may cause delay of response.



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*Note: The best way to reach me is via e-mail. I am always available via telephone. If you e-mail your phone number with the best time to reach you, I will call you back.

ACADEMIC DISHONESTY

Academic integrity is the cornerstone of a university education. Academic dishonesty diminishes the university as an institution and all members of the university community. It tarnishes the value of a UCSC degree. Academic integrity is mandatory in this course and critically essential in the accounting field!

All members of the UCSC community have an explicit responsibility to foster an environment of trust, honesty, fairness, respect, and responsibility. All members of the university community are expected to present as their original work only that which is truly their own. All members of the community are expected to report observed instances of cheating, plagiarism, and other forms of academic dishonesty in order to ensure that the integrity of scholarship is valued and preserved at UCSC.

In the event a student is found in violation of the UCSC Academic Integrity policy, he or she may face both academic sanctions imposed by the instructor of record and disciplinary sanctions imposed either by the provost of his or her college or the Academic Tribunal convened to hear the case. Violations of the Academic Integrity policy can result in dismissal from the university and a permanent notation on a student's transcript.

For the full policy and disciplinary procedures on academic dishonesty, students and instructors should refer to the [Academic Integrity page](#) at the Division of Undergraduate Education.

If students are involved in any academic misconduct (i.e. all the aforementioned and any other type of academic violation of any sort), they will be subject to the six-step process in accordance with the university's policies and procedures.

https://www.ue.ucsc.edu/academic_misconduct.



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The process is as follows:

- The instructor meets with the student
- The college provost meets with the student
- The case may be reviewed by the academic tribunal
- A hearing may be held
- A decision is made
- An appeal may be submitted

If there is evidence of an academic integrity violation in Econ 10B, the faculty member indicates what sanction he/she believes is appropriate, who in turn will determine whether such a sanction is commensurate with the action and evidence, and if necessary, makes adjustments to the sanction. For the first infraction, the sanction may include:

- An "F" for the assignment or exam
- Reduction of course grade
- Failure for the entire course, with the inability to withdraw, or other action deemed appropriate by the faculty member. Examples include, but are not limited to, requiring the student to re-take the exam, re-complete an assignment, or complete an assigned exercise.

COURSE PROCEDURES

DRC Remote Accommodations

The Disability Resources Center reduces barriers to inclusion and full participation for students with disabilities by providing support to individually determine reasonable academic accommodations. **If you are a student requesting an accommodation, you are required to request your accommodation in the [Accommodate system](#) before Friday, August 4th, 2023 (the sooner the better because it takes time for the DRC to process your accommodation, and I will need time to make the arrangements). Prior accommodations from previous terms are not allowed and will not be accepted.** After enrollment in the course, if you determine that you need to request an accommodation, then you need to request it immediately in the Accommodate system. **Accommodations requested after the August 4th, 2023, deadline for a quiz or exam must be approved at least 7- days prior before they can be granted for an upcoming exam or quiz.**



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Title

The university cherishes the free and open exchange of ideas and enlargement of knowledge. To maintain this freedom and openness requires objectivity, mutual trust, and confidence; it requires the absence of coercion, intimidation, or exploitation. The principal responsibility for maintaining these conditions must rest upon those members of the university community who exercise most authority and leadership: faculty, managers, and supervisors.

The university has therefore instituted a number of measures designed to protect its community from sex discrimination, sexual harassment, sexual violence, and other related prohibited conduct. [Information about the Title IX Office](#), the [online reporting link](#), applicable campus [resources](#), reporting responsibilities, the [UC Policy on Sexual Violence and Sexual Harassment](#) and the UC Santa Cruz Procedures for Reporting and Responding to Reports of Sexual Violence and Sexual Harassment can be found at titleix.ucsc.edu.

The Title IX Office is actively responding to reports and requests for consultation. If you are not currently working with someone in the office and want to make a report/request a consult, you can expect the fastest response using our [online reporting link](#).

For more information please visit the [Title IX Operations under Covid-19](#) page.

UCSC CARE

Confidential resources are available through [CARE](#). Confidentiality means CARE advocates will not share any information with Title IX, the police, parents, or anyone else without explicit permission. CARE advocates are trained to support you in understanding your rights and options, accessing health and counseling services, providing academic and housing accommodations, helping with legal protective orders, and more. You can contact CARE at (831) 502-2273 or care@ucsc.edu.

In addition to CARE, these resources are available to you:



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- If you need help figuring out what resources you or someone else might need, visit the [Sexual Violence Prevention & Response \(SAFE\) website](#), which provides information and resources for different situations.
- [Counseling & Psychological Services \(CAPS\)](#) can provide confidential counseling support. Call them at (831) 459-2628.
- You can also report gender discrimination and sexual harassment and violence directly to the University's [Title IX Office](#), by calling (831) 459-2462 or by using their [online reporting tool](#).
- Reports to law enforcement can be made to the UC Police Department, (831) 459-2231 ext. 1.
- For emergencies, call 911.

Important Summer Session 2023 Deadlines:

It is the student's responsibility to know the critical dates and procedures for adding or dropping courses. Students are strongly encouraged to check with their advisor to ensure that the guidelines are met for making course changes.

Session 2:

Drop: Monday, August 7
Request for "W" Sunday, August 20

Summer is unique. **You will not be dropped for non-attendance or non-payment. You must drop yourself.** Dropping before the deadline results in a full-tuition reversal/refund. Withdraw posts a W for the grade and full tuition is charged (no refund).

For all dates and deadlines, including 'change of grade option' (P/NP) and grades due, here is the summer academic calendar:

<https://summer.ucsc.edu/studentlife/index.html>

For questions about dropping, requesting a W grade for a course, or withdrawing from the summer quarter, email summer@ucsc.edu.



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Grading & Assignments – a minimum of 715 points is required to obtain a passing mark (“C” or “P”) in the class

Exams and Assignments	Grade Points	Keep a record of your grade:
<i>Midterm Exam</i>	300	
<i>Final Exam</i>	250	
<i>Weekly Homework Assignments</i>	200	
<i>Quizzes (2)</i>	200	
<i>Master Budgeting Project</i>	50	
Total Points Available	1,000	

Grading Scale Based on points earned	A = 915-1,000 A- = 900-914.9 B+ = 880-899.9 B = 815-879.9 B- = 800-814.9 C+ = 780-799.9 C (P) = 715-779.9 C- = 700-714.9 D+ = 680-699.9 D = 600-679.9 F = below 600
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Class Preparation

Each student must accept responsibility for class preparation. This course is an intense course because of the accelerated nature of the five-week summer session. Therefore, **student will be required to cover at least three or four chapters each week. This course requires discipline. Students should plan on investing 12 to 16 hours of their time outside of class to adequately prepare for class and master the material; the amount of time may vary for some students (i.e., some students may need more time and others may not need as much time).** As such, students should make a concerted effort not to get behind or procrastinate when it comes to completing assignments.

Quizzes:

There will be a total of two quizzes given throughout the term. Each quiz has point value of 100 points. The quizzes may be given manually, using the Connect Software. **There are no makeup quizzes.**

Weekly Homework Assignments:

Weekly homework problems are assigned throughout the term to test your mastery and comprehension of the material. The weekly assignments can be



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accessed via the connect platform. **If you have any issues, please contact McGraw-Hill Support at 1-800-331-5094 or www.mhhe.com/support.**

Weekly assignments will consist of homework problems and **LearnSmart** modules. The homework problems incorporate the theoretical foundation of the accounting concepts and principles as well as the practical application. Students are allowed unlimited attempts to complete the homework during the homework period until the due date.

The SmartBook assignments are assignments that introduce the student to the background material and provide a context and a foundation for the material that will be addressed in class. ***The SmartBook (SB) modules average 30 to 45 minutes in length.*** Students should complete the assignments by the due date indicated in Connect. Thus, the SmartBook assignment is a supplemental aid that augments the classroom lecture. **The SmartBook modules also serve as an interactive tutorial. In order for the students to receive credit for this assignment, they must complete the session in one sitting and answer the questions throughout. If students do not respond to the questions intermittently throughout the module, they will not receive credit or full credit for the module.**

Weekly practice quiz problems are available to assist you in learning the material before you attempt the comprehensive assignments.

The more you practice, the better you will do in this class!

There is no credit is assigned for practice problems. Once an assignment in Connect is past the due date, it cannot be re-opened or extended.

****Note that you are required to submit all homework when complete. Any homework not submitted by the due date will not count towards your homework grade. No homework assignments will be accepted late for any reason.**

Students having difficulty with the course material and concepts are urged to attempt additional, self-assigned problems to reinforce the chapter concepts. Additional assignments can be assigned, if necessary. The student is the best person to determine the amount of work needed to successfully grasp and understand course concepts. **The maximum homework points available to be earned towards your grade are 200 points.**



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Master Budgeting Project

The purpose of this project is to provide students an opportunity to apply the fundamental principles of budgeting learned in this course and obtain experience and exposure to the budgeting preparation process that is used in practice. Students are required to prepare a series of interdependent schedules and budgets, including a budgeted balance sheet and income statement for a three-month period. The project is located within the McGraw-Hill Connect software; it can be accessed in Canvas **beginning on August 4th, 2023 and must be completed no later than August 23rd, 2023. The project is worth a total of 50 points.**

Exams:

There will be two closed-book exams (Midterm and Final Exam) consisting of multiple-choice questions, short-answer and problems (notes, books and other aids are ***not*** allowed during proctored exams. The exam dates are fixed windows (i.e., the exams can be taken any time with the exam window as long as an online proctor is available – no exams will be given outside of the exam window and no exceptions or alternative arrangements will be made) and are indicated on the course schedule (Weeks 3 and 5). It is recommended that students not miss exams due to any reasons except circumstances that are beyond the student's control (e.g., illness and the like). **There are no make-ups.**

Online Exam Policy

Online exams will be given using the textbook publisher's website and will require students to use two technologies to help ensure that every student is equally advantaged:

- 1. Students are required to signup and book exam appointments using ProctorU; here is the link: [Registration | ProctorU](#). In addition, students must download the secure browser; here is the link: [Download the Guardian Secure Proctoring Browser | Meazure Learning – Ensuring a safe and secure testing experience.](#) The student is required to adhere to the published guidelines provided by the instructor regarding approved and/or allowable resources (if any) are permitted during the exam. Exams are required to be taken in a quiet room**



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with a door that is free from distractions and interruptions with a strong, reliable, and encrypted Internet connection (e.g. not an unencrypted public hotspot).

2. Students are required to use a computer equipped with a webcam that will monitor/record them as they take the exam. This video can be reviewed later by the instructor to ensure integrity of the test. Violations of the testing restrictions or policy can affect the student's exam score.
3. **Students must schedule the exam at least 72 hours in advance.** Further, students may be asked to complete a sample test in the proctoring system to ensure that their computer is compatible and working properly at least 48 hours prior to the first scheduled exam.

Evaluations:

All students are strongly encouraged to provide constructive feedback on the online course evaluation. This evaluation is anonymous. The instructor does not have access until the course term is complete and final grades are submitted. The instructor and the department uses this feedback to enhance and improve the quality of instruction.

● **Course Schedule subject to change as necessary**

Class Week	Chapter	Topic	Readings	Deliverables
Week 1 7/31	Ch. 1, 2, 3, 5	Overview and Cost Concepts; Cost-Volume Profit Analysis; Job Order Costing	Ch. 1, 2, 3, 5	<ul style="list-style-type: none"> ● Register for Connect via Canvas LMS – immediately ● SmartBook – 1, 2, 3, 5 ● Hwk 1
Week 2 8/7	Ch. 7,6, 8	Activity-Based Costing; Segment Reporting (only the portion of Ch. 6 related to segment reporting starting at page. 268); Master Budget	Ch. 7,6, 8	<ul style="list-style-type: none"> ● SmartBook Ch. 6, 7, 8 ● Quiz 1 2
Week 3 8/14	Ch. 9,10	Flexible Budgeting; Standard Costs & Variances Midterm Exam (8/14 – 8/20)	Ch. 9,10	<ul style="list-style-type: none"> ● SmartBook Ch. 9, 10 ● Hwk ● Midterm Exam



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Week 4 8/21	Ch. 11,12	Differential Analysis; Performance Measurement	Ch. 13,11	<ul style="list-style-type: none">• SmartBook Ch. 13,11• Quiz 2
Week 5 8/28		Final Exam (8/26 - 8/31)		<ul style="list-style-type: none">• Final Exam