



ECON 10B

ECONOMICS OF ACCOUNTING II

Department of Economics

INSTRUCTOR INFORMATION

Kevin Jones
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Ph: 831-459-2318
Term: Summer 2017
Day and time: Online
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Virtual Office Hours (Zoom): Tuesdays 11 am to 1pm

Course Description and Objective:

Course Objective: This foundation of accounting course provides the concepts and tools for an understanding of managerial accounting. You will learn tools and analyze information to help in planning for the future with an emphasis on performance analysis and making managerial decisions. Topics will include the role of managerial accounting in product and service costing, management decision-making and analysis, the planning and controlling processes, and evaluating performance using tools such as 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
- Apply overhead rates and costing method

Required Texts, Applications & Materials:

Managerial Accounting, 16th Edition; Garrison, et al; McGraw-Hill/Irwin, 2018*
*Connect** (purchased either with the book or online – instructions attached),
ISBN: 9781260393583, *Note that an e-book with *Connect* is available for purchase on
Connect website

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). The student is responsible for paying the cost to use the proctoring service. Exam proctoring fees are as follows: Up to 30



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minutes \$8.75, 31- 60 minutes \$17.50, 61 - 120 minutes \$25, and 121 -180 minutes - \$33.75 per 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
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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 AND TELEPHONE* 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.

*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 mandatory in this course and critically essential in the accounting field! Cheating and plagiarism are serious misconduct issues that result in negative consequences for all involved in the learning environment. Forms of academic dishonesty include plagiarism, fabrication, cheating, and academic misconduct. Students are responsible for the authenticity of material submitted both for individual and group work (if applicable). **Any serious misconduct of this nature will be addressed directly and expeditiously by the university. 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, 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

Disability/Accommodation

UC Santa Cruz is committed to creating an academic environment that supports its diverse student body. If you are a student with a disability who requires accommodations to achieve equal access in this course, please submit your Accommodation Authorization Letter from the Disability Resource Center (DRC) to me privately during my office hours or by appointment, preferably within the first two weeks of the quarter. At this time, we would also like us to discuss ways we can ensure your full participation in the course. We encourage all students who may benefit from learning more about DRC services to contact DRC by phone at [831-459-2089](tel:831-459-2089) or by email at drc@ucsc.edu.



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Dropping the course

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.

Grading & Assignments

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

Grading Scale Based on points earned	A+ = 980-1000	A = 915-979.9	A- = 900-914.9
	B+ = 880-899.9	B = 815-879.9	B- = 800-814.9
	C+ = 780-799.9	C = 715-779.9	C- = 700-714.9
	D+ = 680-699.9	D = 600-675	F = below 600

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 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.**



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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 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 LearnSmart assignments are pre-class 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 LearnSmart (LS) modules average 30 to 45 minutes in length.*** Students should complete the assignments ***before class*** by the due date indicated in Connect. Thus, the LearnSmart assignment is a supplemental aid that augments the classroom lecture. **The LearnSmart 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



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understand course concepts. **The maximum homework points available to be earned towards your grade are 200 points.**

Exams:

There will be two exams (Midterm and Final Exam) consisting of multiple-choice questions, short-answer, problems and essays. The exam dates are fixed commitments and are indicated on the course schedule. 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 will use a special software that limits or monitors access to websites, other software applications, and study materials during the exam. It is the student's responsibility to know what additional resources (if any) are permitted during the exam and to stay within those guidelines. Exams should also be taken in a quiet environment 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:



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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 7/30	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 • LearnSmart – 1, 2, 3, 5 • Hwk 1
Week 2 8/6	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"> • LearnSmart Ch. 7, 6, 8 • Quiz 1 • Hwk 2
Week 3 8/13	Ch. 9,10	Flexible Budgeting; Standard Costs & Variances	Ch. 9,10	<ul style="list-style-type: none"> • LearnSmart Ch. 9, 10 • Hwk • Midterm Exam
Week 4 8/20	Ch. 11,12	Performance Measurements; Short-Term Decision Making	Ch. 11,12	<ul style="list-style-type: none"> • LearnSmart Ch. 11,12 • Quiz 2
Week 5 8/27		Final Exam		<ul style="list-style-type: none"> • Final Exam