



ACTG 2300: Accounting for Decision-Making

Term and Credits:

Quarter/Year: Spring 2021

Credit Hours: 4.0

CRN: Section 3 -- 1781
Section 4 -- 1784

Prerequisites:

ACTG 2200 or equivalent

Location:**Meeting Place and Time:**

Section 3 -- T/R 8:10am – 9:40am

Section 4 -- T/R 10:10am – 11:40am

Engineering & Computer Science, Room 410

Instructor:

Name: Kathleen E Davisson (KED)

Department: School of Accountancy

Office Location: <https://udenver.zoom.us/j/3038714104>

Office Hours: M/W 11am-1pm and by appointment

Email: Kathleen.Davisson@du.edu

Phone: Cell 720-353-0768
Office 303-871-4104

TA: Michael Kaufman

TA Office Hours: T/R 4pm-6pm

TA Contact Information: Michael.Kaufman@du.edu

Communication Conduct:

I prefer to be addressed as “KED”

The best way to communicate with me is via email.

If you need to call, use my cell phone number not the office phone number.

Official Communications

The standard method of communicating official information from the Daniels College of Business to its students is through email. Students are provided a DU account using the protocol of firstname.lastname@du.edu, but must set up a "preferred" off-campus email address. Emails sent to the DU account will be forwarded to the preferred email account. More information is available at: <http://www.du.edu/uts/helpdesk/docs/email.html>.

University of Denver Honor Code

All students are expected to abide by the University of Denver Honor Code. These expectations include the application of academic integrity and honesty to your class participation and assignments. The Honor Code can be viewed in its entirety at this link: <http://www.du.edu/studentlife/studentconduct/honorcode.html>.

All members of the University of Denver are expected to uphold the values of Integrity, Respect, and Responsibility. These values embody the standards of conduct for students, faculty, staff, and administrators as members of the University community. In order to foster an environment of ethical conduct in the University community, all community members are expected to take "constructive action," that is, any effort to discuss or report any behavior contrary to the *Honor Code* with a neutral party. Failure to do so constitutes a violation of the DU Honor Code. **Specifically, plagiarism and cheating constitute academic misconduct and can result in both a grade penalty (including failing the course) imposed by the instructor and disciplinary action including suspension or expulsion.** As part of their responsibility to uphold the Honor Code, instructors reserve the right to have papers submitted through Turnitin to check for plagiarism against a database of papers submitted previously at DU, a national database of papers, and the Internet.

COVID-19 Protocols

To comply with its obligations under state and local orders, the University of Denver (DU) implements protocols for personal protective equipment, including mandatory face coverings and social distancing.

Face Coverings: All university personnel, students, and visitors shall wear a face covering at all times-while on campus in a public place to help prevent the spread of disease.

Social Distancing: All university personnel, students, and visitors shall maintain 6-feet social distancing at all times while on campus to help prevent the spread of disease. Specific Guidance on protocols is available at:

<https://www.du.edu/sites/default/files/2020-07/DU%20COVID%20Protocol%20Social%20Distancing%20PPE.7.16.20.pdf>

Failure to wear a face covering is in violation of the DU Honor Code. Faculty, staff and students are encouraged to file an incident report when observing a violation of these protocols with the Office of Student Rights and Responsibilities. It is only through the completion of a report that will enable the University to take the appropriate action for violations of these protocols. https://cm.maxient.com/reportingform.php?UnivofDenver&layout_id=7

Students with Disabilities

A student who qualifies for academic accommodations because of a disability must submit a Faculty Letter to the instructor from the DU Disability Services Program (DSP) in a timely manner, so that the needs of the student can be addressed. Accommodations will not be provided retroactively, e.g., following an exam or after the due date of a project. DSP determines eligibility for accommodations based on documented disabilities. DSP is located in Ruffatto Hall, 1999 E. Evans Ave. (303-871-2278). <http://www.du.edu/studentlife/disability/dsp/index.html>.

Performance Assessment

The Daniels College of Business may use assessment tools in this course and other courses for evaluation. Educational Assessment is defined as the systematic collection, interpretation, and use of information about student characteristics, educational environments, learning outcomes and client satisfaction to improve program effectiveness, student performance and professional success.

Conflicts of Interest, including Gifts from Students

The University of Denver requires all employees to avoid real or perceived conflicts of interest. Thus, the instructor feels that it is not appropriate to accept gifts from students.

Emergency Procedures

The College places great emphasis on the safety of its students. Please respect emergency instructions, including fire alarms. For more information, go to <http://www.du.edu/emergency/whattodowhen/index.html>.

REQUIRED MATERIALS:

Managerial Accounting, 17th edition

Authors: Garrison, Noreen & Brewer. Publisher: McGraw-Hill Irwin, 2021

You may purchase either the hard cover text or the online eBook. In either case, you also need the “Connect” access code. If you purchase the online version, you may also purchase their loose-leaf text for a nominal amount. The online purchase can be made on the McGraw-Hill website through the Canvas link. You may also purchase the Connect Code from the DU bookstore.

COURSE DESCRIPTION:

Accounting for Decision-Making introduces or reinforces concepts and techniques for using accounting information for managerial purposes. The focus is on interpreting financial information and making business decisions, not accumulating or preparing accounting information. After completing this course, the student should understand:

- ◆ Cost behavior.
- ◆ Techniques and uses of cost-volume-profit analysis.
- ◆ Relevant factors for short-term decision-making.
- ◆ Cost accumulation, tracing, and allocation.
- ◆ Components and uses of the master budget.

To master the course material, the student will need a basic understanding of historical financial accounting, but the course emphasizes present and future management actions. See additional rationale below.

COURSE EXPECTATIONS:

The overarching goal of this course is your learning of the fundamental concepts of management accounting as described above in the course description. My job is to teach as best as I am capable, and your job is to learn the mechanics as well as the concepts of management accounting. In order for this to happen, I need your commitment to employ best practices as a student and to engage yourself in the learning process. This means that you make a commitment to prepare for class, to attend class regularly and consistently and to actively participate while in the class. Engaging yourself in the learning process is also a key element of this course and includes critical thinking as one of its goals. The course material requires a high level of analysis and is necessary to succeed in the course. In other words, it will not be enough to memorize and regurgitate the material on the homework and exams. Your success will lie in your acquired ability to assess and analyze various financial scenarios for internally-based accounting.

LEARNING OUTCOMES:

1. Students will define and apply concepts of fixed, variable, and mixed cost behaviors.
2. Students will compute and apply cost-volume-profit concepts.
3. Students will evaluate relevant information for short term decisions and apply them to various managerial situations.
4. Students will use activity-based costing to accumulate, trace, and allocate costs.
5. Students will create master budgets and various sub-budgets and perform variance analysis.

GRADING STRUCTURE, SCALE, AND POLICIES:**Grading Structure:****Grading Scale: (%’s and Letter Grades)**

<u>Description</u>	<u>Qty</u>	<u>Weights</u>	<u>Points</u>		93-100	A		73-76	C	
Mini Lab (Chapter 1)	1	1.5%	15		90-92	A-		70-72	C-	
PreClass Work	7	7%	70		87-89	B+		67-69	D+	
Labs	7	28%	280		83-86	B		63-66	D	
Projects	2	20%	200		80-82	B-		60-62	D-	
Exams	3	40%	400		77-79	C+		Below 60	F	
Professionalism		3.5%	35							
Total		100%	1000							

Grades are not rounded. For example, a 92.9% grade is an A-, not an A.

School of Accountancy Class Attendance Policy

Students are expected to attend class in person. Should you have a need to attend class via Zoom, you are expected to inform the instructor in advance with your reason, and then it is expected that when the reason no longer applies, you will return to the classroom. Furthermore, watching class recordings on Zoom does not substitute for class attendance.

The instructor acknowledges the challenges caused by the pandemic and is available to visit with you regarding questions you may have about class attendance policies.

School of Accountancy Class Participation

In every class and regardless of the attendance modality, your instructor expects you to be an active participant. Active participants are well prepared, and their constructive comments provide substantial insights that represent an important factor for your learning experience. Conversely, passive participants are easily distracted, not well prepared, and ask questions inconsistent with the materials and points discussed previously.

To facilitate class participation, students who attend class remotely are expected to have their camera ON. Your instructor can cold call anyone on Zoom from time to time. Students are expected to inform the instructor in advance if there is any specific reason why they cannot keep their camera ON. As with Zoom attendance, if/when the reason for having your camera OFF is no longer applicable, it is expected that you will keep your camera ON.

Course Attendance Policy: Per the course policy, you may have two free absences (excused or unexcused) with no consequence to your grade. Absences beyond two will result in a reduction of your grade.

Course Preparation/Participation Policies:

Students are expected to read each chapter before each class period and complete the PreClass assignment. There are seven of these assignments prior to the start of chapters 2, 5, 7, 8, 9, 10 and 13. Students are expected to actively engage in all classes. The instructor may require group participation, volunteer participation and cold call participation. Completely the reading and PreClass assignment will ensure your readiness for class.

In-Class Exercises/Practice Problems: In-class exercises and practice problems will be extensively used in class to reinforce and enhance the learning of accounting concepts. Specific practice problems may be assigned each week to be completed as in-class individual or group exercises. Potential problems are listed in the course schedule below. Problems will be added or subtracted from the list depending on the class progress, each session.

Projects: Students will work in teams. Two projects will be assigned during the quarter. Projects must be prepared using **Excel and/or Word**. **Late projects (immediately after due date and time) are subject to a grade reduction.** Students must submit a well-formatted electronic version of each project to Canvas prior to the due date. Grades may be reduced if the presentation does not meet University standards. All project work must be completed by team members only – no templates or other aids or files from previous quarters may be used. Working with other teams on projects is prohibited and will be considered a violation of academic integrity standards.

Labs: The labs are online asynchronous. This means that you can complete them online, at your own pace and at the time of your choosing, as long as they are completed by the due date/time. The labs consist of various activities (videos, homework problems, SmartBook questions and Excel problems). Each lab has an introductory page explaining the specifics of that lab. Be sure to start these early enough to have time to consult with the instructor or the TA if you get stuck. As the University is paperless, no portion of the lab may be submitted on paper, all activities must be done online prior to the due date/time.

Exam Policy:

Students are expected to adhere to the following policy for all exams during the quarter:

- Excel scratch paper will be provided in LockDown Browser (or other proctoring software).
- A basic calculator will be provided in LockDown Browser (or other proctoring software).
- You may only use one computer, iPad, etc. during the exam.
- You must have a working web camera.
- You must follow all protocols of the proctoring software, including keeping your face in view of the camera.
- You may not leave your computer during the exams. Restrooms must be used either before or after the exam.
- Additional electronic devices of any kind such as laptops, cellphones, iPads®, among others, are **NOT** allowed in the exam area unless specified by the instructor.
- You must take all exams on the scheduled dates, at the scheduled times.

Other Course Policies, Resources, and information:

- **Canvas/Connect:** You must register for the Connect Course through the Canvas platform. Do not attempt to register using the URL for the course in Connect. The Canvas course is automatically paired with Connect and you must follow the Canvas prompts to complete the Connect registration. All information throughout the quarter for this course will be available on Canvas.

Wk #	Session	Date	Readings	Topic	Assignment Due
1	XX	XX	XXX	XXXX	
	1	4/1	Prologue, Ch 1	Prologue – 1, 4, 5, 15 E1-1 to 1-8, 1-20,	
2	2	4/6	Ch 1/2	Cost Concepts & Manufacturing Cost Concepts P1-23, 1-24, 1-25	
	3	4/8	Ch 2	Manufacturing Cost Concepts E2-1, 2-2, 2-4, 2-7, 2-9, 2-10, 2-12 Introduce Project 1	Ch 1 Mini-Lab; Ch 2 PreClass Work
3	4	4/13	Ch 5	CVP Analysis E5-1, 5-4, 5-5, 5-6, 5-8, 5-9, 5-11	Ch 2 Lab; Ch 5 PreClass Work
	5	4/15	Ch 5	CVP Analysis E5-10, 5-12, 5-13, 5-17 P5-21, 5-29;	
4	6	4/20	Ch 7	Activity Based Costing E7-2, 7-3, 7-4, 7-5, 7-9, 7-12, 7-13	Ch 5 Lab; Ch 7 PreClass Work
	7	4/22	Ch 7	Activity Based Costing E7-11, 7-15, P7-18, 7-17, 7-19	
5	8	4/27		Project 1 Work Day	Ch 7 Lab
	9	4/29		Exam 1 – Prologue, Ch 1, 2, 5, 7	Project 1 Due
6	10	5/4	Ch 8	Profit Planning/Budgeting E8-1, 8-2, 8-3, 8-4, 8-5, 8-7, 8-11,	Ch 8 PreClass Work
	11	5/6	Ch 8	Profit Planning/Budgeting E8-9, 8-13, 8-15, 8-18, 8-17, P8- 22 Introduce Project 2	

Wk #	Session	Date	Readings	Topic	Assignment Due
7	12	5/11	Ch 8/9	Profit Planning/Budgeting Flexible Budgets E9-1, 9-2, 9-3, 9-4 9-9	Ch 9 PreClass Work
	13	5/13	Ch 9	Flexible Budgets 9-10, 9-11, P9-17	Ch 8 Lab
8	14	5/18	Ch 10	Standard Costs & Variance Analysis E10-6, P10-10, 10-13, 10-14	Ch 9 Lab Ch 10 PreClass Work;
	15	5/20	Ch 10	Standard Costs & Variance Analysis P10-16	Project 2 Due
9	16	5/25		Exam 2 (Chapters 8-10)	Ch 10 Lab
	17	5/27	Ch 13	Relevant Cost for Decision Making E13-2, 13-3, 13-4,13-5, 13-6,	Ch 13 PreClass Work
10	18	6/1	Ch 13	Relevant Cost for Decision Making E13-12,13-13, P13-21	
	19	6/2	Ch 13	Review and Catch-up	
11	20	6/8		Comprehensive Final Assessment	Ch 13 Lab

It is solely the student's responsibility to check Canvas daily for regular updates since the schedule will be dynamic (due dates may change, assignments might be modified etc.). Students will be notified when major changes are made through Canvas and/or by DU email. Please set your Canvas mail frequency delivery to at least "daily".

It is the student's sole responsibility to keep track of due dates and times for exercises, homework, and projects. Changes made by the instructor will be announced via Canvas and/or email.