

**The Ohio State University
Department of Accounting & MIS
ACCTMIS 3300- Cost Accounting
SPRING 2023**

**COURSE WEBSITE:
CARMEN.OSU.EDU**

Section 4504

11:10–12:30pm

MW SB 319

Zoom Link *(requires advance approval to join class via link):*

<https://osu.zoom.us/j/92167233635?pwd=M2pwVi9VN2YzdGJqQXh0KytCWVRWdz09>

Professor: **Cynthia W. Turner, Ph.D., CPA**Phone: **614-292-4023**Office: **200F Fisher Hall**E-mail: **turner.1278@osu.edu**Office hours: **2:00-3:00pm M & by appt.****REQUIRED MATERIALS:**

Textbook: *Cost Accounting*, Charles T. Horngren, Srikant M. Datar, Madhav Rajan, Prentice-Hall, 17th Edition, 2021. (Check CarmenCanvas page for direct URL link.)

Canvas: Online assigned readings and articles.

COURSE DESCRIPTION:

The mission of the firm is to create value. The accounting function supports this mission by providing a framework by which the firm can coordinate and control its organizational unit. This semester, we investigate this role of the accounting function by first looking at the influence of incentives on rational individuals' decision behavior, and how such incentives influence the scope of the firm. Next, we will look at how the accounting function (via performance evaluation and reward systems) seeks to provide organizational coordination and control over individual decision behavior within the firm. We will then look how both incentives and accounting content and format affect decision making. Lastly, we will explore the role of uncertainty in decision making.



“We need to cut our budget in half, and then by another 90% just to be on the safe side.”

COVID-19 PROTOCOLS:

- **TESTING POSITIVE**

1. **If you are tested by the Student Health Services (SHS):**

- a. the SHS will notify you by secure message and by telephone.
Then follow the common guidelines below.

2. **If you are tested outside of Ohio State:**

- a. Notify the Case Investigation and Contact Tracing Team (CICCT) by uploading your result to go.osu.edu/selfreporttest.
Then follow the common guidelines below.

COMMON GUIDELINES

- Isolate at home for at least five days (from the onset of COVID-19 symptoms or from the date of test for asymptomatic positive individuals).
- You can leave your house after five days if you have no fever for 24 hours (without the use of fever-reducing medication) and no other symptoms (or your symptoms are generally resolving).
- While not required, you may opt to complete an isolation test. This test must be an antigen test and it should not be taken prior to your 5th day in isolation. If your test results are positive, you must remain in isolation for up to 5 additional days. Once you exit isolation, continue to wear a well-fitted mask for five additional days when in all environments when near others (within six feet, especially indoors). If you share a living space with others, you must remain masked at all times. This masking guidance is required to exit your isolation housing after day 5. For activities like brushing teeth, showering or eating, masks should be replaced as soon as possible.
- If you are immunocompromised (as diagnosed by a physician), please consult with your health care provider because your time in isolation may be longer.

More information about positive test results is available here:

<https://wexnermedical.osu.edu/features/coronavirus/patient-care/covid-19-testing/positive-test>

- **EXPOSURE TO COVID-19**

Please visit <https://safeandhealthy.osu.edu/tracing-isolation-quarantine>

COURSE PREREQUISITE:

1. You should have completed ACCTMIS 2300.
2. You should be familiar with the use of spreadsheet applications such as Microsoft Excel, and will have to develop a working knowledge of Microsoft Access, a database application for PCs.

PREPARATION FOR CLASS:

1. Reading assignments are indicated by date on the course schedule. In-depth reading for conceptual understanding is required.
2. All reading and homework assignments are to be completed before class. Homework assignments will be due at the end of class.

CLASS FORMAT:

During the beginning of the semester, you will be assigned to groups of 3-5 team members. Classroom discussion and in-class assignments will be performed in groups. Homework assignments are to be completed individually.

GROUP PARTICIPATION:

Groups will be involved in performing various in-class problem assignments throughout the semester. Evaluation of each team members' participation (i.e., peer evaluation) will be provided subsequently. Peer evaluations are worth 50 points (5%) of your grade.

ATTENDANCE / INDIVIDUAL PARTICIPATION:

During seven (7) random class periods in the semester, I will take attendance. Your attendance at those class periods is worth 5 points, for a maximum of 30 points (you can miss one of the class periods selected). When time permits, I will provide the opportunity for virtual participation during our classroom discussion. This time provides the opportunity for you to individually participate in class. While such participation is not formally graded, I may consider such participation when computing final grades.

HOMEWORK ASSIGNMENTS:

You will be assigned homework periodically throughout the semester. In general, neither excused nor unexcused absence will affect the deadlines imposed for homework assignments. These assignments will be reviewed at the beginning of class. Because the assignments are completed before our discussion of the related topics, you will receive full credit on these assignments as long you achieve a 50% or more. In general, neither excused nor unexcused absence will affect the deadlines imposed for homework assignments. If you expect to miss a class in which an assignment is due, you will still be expected to upload the assignment by the due date.

PROFESSIONALISM

Effective and professional communication is vital in today's business world and is therefore a factor in the determination of your overall course grade. This factor will apply to all assignments and projects, unless otherwise indicated. When applicable, documents must be prepared using word processing, spreadsheet, or other appropriate software. You are expected to use correct spelling, punctuation, and grammar. Expectations will be communicated for each assignment.

EXAMS:

I will administer two exams during the semester. If you have to miss an exam due to an emergency, illness or death in the family, you must provide adequate documentation to support your circumstance. Consequently, you will have to complete a late exam. If you receive an excused absence from the final exam, you will receive an incomplete grade until you complete the make-up exam, which will take place at the beginning of the next semester.

GRADING POLICY:

Your course grade will be determined as follows:

Attendance	30
Group assignments	300
1 In The News Presentation @ 50 pts.	50
4 group quizzes @ 50 pts. each	200
Peer evaluations	50
Individual assignments	70
7 homework assignments @ 10 pts. each	
Exams (Exam One 300 pts Exam Two 300 pts)	600
	<hr/>
Total	1000
	<hr/> <hr/>

I use the equivalent of the OSU standard grading scale:

A 930-1000	B+ 870-899	C+ 770-799	D+ 670-699	E 0-599
A- 900-929	B 830-869	C 730-769	D 600-669	
	B- 800-829	C- 700-729		

However, I reserve the right to calculate the final course grade on a curve when I deem it beneficial to the class overall. *Also, please note that should you find that you are few points short of your desired grade, I do not offer extra credit for performing additional work.*

DISABILITY SERVICES

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. SLDS contact information: slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue.

ACADEMIC MISCONDUCT

I am obligated by university rules to report my suspicions of any student academic misconduct to the Committee on Academic Misconduct (COAM). It is the responsibility of the Committee on Academic Misconduct to investigate or establish procedures for the investigation of all reported cases of student academic misconduct. The term “academic misconduct” includes all forms of student academic misconduct wherever committed; illustrated by, but not limited to, cases of plagiarism and dishonest practices in connection with examinations. Instructors shall report all instances of alleged academic misconduct to the committee (Faculty Rule 3335-5-487). For additional information, see the Code of Student Conduct <http://studentlife.osu.edu/csc/>.

MENTAL HEALTH SERVICES

As a student, you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student’s ability to participate in daily activities.

Fisher College has a collaborative program with Counseling and Consultation Services (CCS) to help you be your best self, academically, physically and emotionally. Specifically, **Mary DeCenzo** (DeCenzo.4), LISW-S a counselor from CCS is available to schedule student counseling sessions Monday through Friday, from 8 a.m. to 5 p.m., (by appointment only).

Further, the Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life’s Counseling and Consultation Service (CCS) by visiting ccs.osu.edu or calling 614-- 292--5766. CCS is located on the

4th Floor of the Younkin Success Center and 10th Floor of Lincoln Tower. You can reach an on call counselor when CCS is closed at 614--292--5766 and 24 hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1-- 800--273-- TALK or at suicidepreventionlifeline.org.

SEXUAL MISCONDUCT/RELATIONSHIP VIOLENCE

Title IX makes it clear that violence and harassment based on sex and gender are Civil Rights offenses subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories (e.g., race). If you or someone you know has been sexually harassed or assaulted, you may find the appropriate resources at <http://titleix.osu.edu> or by contacting the Ohio State Title IX Coordinator, Kellie Brennan, at titleix@osu.edu.

DIVERSITY VALUES

The Ohio State University affirms the importance and value of diversity in the student body. Our programs and curricula reflect our multicultural society and global economy and seek to provide opportunities for students to learn more about persons who are different from them. We are committed to maintaining a community that recognizes and values the inherent worth and dignity of every person; fosters sensitivity, understanding, and mutual respect among each member of our community; and encourages each individual to strive to reach his or her own potential. Discrimination against any individual based upon protected status, which is defined as age, color, disability, gender identity or expression, national origin, race, religion, sex, sexual orientation, or veteran status, is prohibited.

OTHER POLICIES

This syllabus should be considered tentative. I reserve the right to change dates or modify assignments during the course of the semester.

COURSE SCHEDULE

CLASS	DATE	TOPIC	OTHER INFO
1	M, Jan. 9	Introduction	Information Sheet due
2	W, Jan. 11	Predicting Behavior ARTICLE: The Nature of Man	Reading posted to Canvas
	M, Jan. 16	No Class-MLK Day	
3	W, Jan. 18	The Agency Problem ARTICLE: Theory of the Firm	Reading posted to Canvas
4	M, Jan. 23	Corporate Governance	Reading & supplementary materials posted to Canvas Individual Hwk. #1 ASSIGN TEAMS
5	W, Jan. 25	Cost terms and concepts	Reading (Horngren): Ch. 2
6	M, Jan. 30	Cost terms and concepts (cont'd)	Individual Hwk. #2
7	W, Feb. 1	Inventory Costing—Full absorption vs. variable	IN THE NEWS- Grp. 1 Reading (On Canvas): (Full Absorption Vs. Variable Costing Notes)
8	M, Feb. 6	Inventory Costing—Estimating OH	Reading (Horngren): Ch. 9 Individual Hwk. #3
9	W, Feb. 8	Inventory Costing—Costing methods for Applied Fixed OH	IN THE NEWS- Grp. 2 Reading (On Canvas): Costing Methods for Applied Fixed OH
10	M, Feb. 13	Inventory Costing—Costing methods for Applied Fixed OH (cont'd)	
11	W, Feb. 15	Group Quiz #1	IN THE NEWS- Grp. 3 Reading (Horngren): Ch. 3
12	M, Feb. 20	CVP Analysis	Reading (Horngren): Ch. 3 Individual Hwk. #4
13	W, Feb. 22	CVP Analysis (cont'd) / Performance Evaluation & Motivation	IN THE NEWS- Grp. 4 Reading (Horngren): Ch. 23
14	M, Feb. 27	Performance Evaluation & Motivation (cont'd)	Reading (Horngren): Ch. 23 Individual Hwk. #5
15	W, Mar. 1	Group Quiz #2	IN THE NEWS- Grp. 5
16	M, Mar. 6	EXAM ONE	
17	W, Mar. 8	POST EXAM REVIEW	IN THE NEWS- Grp. 6
	M-F, Mar. 13-17: Spring Break		
18	M, Mar. 20	Decision Making & Relevant Information	Reading (Horngren): Ch. 11
18	W, Mar. 22	Decision Making & Relevant Information (cont'd)	IN THE NEWS- Grp. 7
19	M, Mar. 27	Decision Making & Relevant Information (cont'd) / Transfer Pricing	Reading (Horngren): Ch. 22 Individual Hwk. #6

COURSE SCHEDULE

CLASS	DATE	TOPIC	OTHER INFO
20	W, Mar. 29	Transfer Pricing (cont'd)	IN THE NEWS- Grp. 8
21	M, Apr. 3	Group Quiz #3	
22	W, Apr. 5	Flexible Budgeting	IN THE NEWS- Grp. 9 Reading (On Canvas)
23	M, Apr. 10	Flexible Budgets- Direct Cost Variances	Reading (Horngren): Ch. 7
24	W, Apr. 12	Flexible Budgets- OH Cost Variances (cont'd)	IN THE NEWS- Grp. 10 Reading (Horngren): Ch. 8 Individual Hwk. #7
25	M, Apr. 17	Constrained Optimization	Handout (on Canvas)
26	W, Apr. 19	Constrained Optimization (cont'd)	IN THE NEWS- Grp. 11
27	M, Apr. 24	Group Quiz #4	
	M, May 1	EXAM TWO	12-1:45PM Location TBA