



### **Instructor:**

Name: Michael Easterday  
Department: AMIS  
Email: easterday.21@osu.edu

Office Location: *Virtual – see link in Carmen*  
Office Hours: Wednesdays: FIFO 9am-11am;  
Reservable 11am-1pm; or by appointment.

### **Class Meeting Schedule:**

Live Course Introduction and Syllabus Discussion: Wednesday, 8/26 (recording will be posted) See your course section's unique link for the zoom meeting in Carmen and plan to attend at your specific course section time as registered in Buckeyelink (ie: 9:10am; 10:20am; 11:30am)

Exams: Mid-terms held on the Fridays of: 9/11, 10/9, 11/6. Non-cumulative Final Exam held during Final Exams week at a common date and time TBD. (Note: Mid-term Exams will be administered at the start time coinciding with each registered course section per Buckeyelink.)

### **Course Materials / Software:**

Required: The etextbook and required MyLab Accounting access for this course is being provided via CarmenBooks. Please review the *Textbook Information* CarmenCanvas page linked from the *Syllabus* page or the *Resources* module.

### **Course Description:**

This course is designed for students to understand basic cost accounting principles with an emphasis on the application of such concepts to example and problem data. While many costing and cost allocation methods are geared primarily for the manufacturing industry, students working in corporate or public accounting regardless of industry will be faced with budget analysis, corporate cost allocations, capital budgeting, and performance measurement.

### **Prerequisites:**

All students should have successfully fulfilled prerequisite courses as outlined in the university course catalog. Additionally, students must have a working knowledge of MS excel functions and basic formula use.

### **Course Learning Outcomes:**

By the end of this course, students should successfully be able to:

1. Understand basic cost concepts, cost behaviors, and principles of management accounting;
2. Apply and analyze common costing and cost-allocation methods;
3. Apply management control techniques to evaluate pricing, constraints, and budget variances.

### **How This Course Works:**

**Mode of delivery:** This course is 100% online. There are only four required sessions when you must be logged in to Carmen at a scheduled time which are for examinations.

**Pace of online activities:** This course is divided into **weekly modules** that are released at least one week ahead of time. Students are expected to keep pace with weekly deadlines but may schedule their efforts freely within that time frame. Students are also encouraged to work ahead as modules come available if they wish.

**Credit hours and work expectations:** This is a **3-credit-hour course**. According to [Ohio State policy](#), students should expect around an average of 3 hours per week of time spent on direct instruction (instructor content and Carmen activities, for example) in addition to 6 hours of homework (reading and assignment preparation, for example).

**Attendance and participation requirements:** Because this is an online course, your attendance is based on your online activity and participation. The following is a summary of everyone's expected participation:

- **Participating in online activities for attendance:**  
You are expected to log in to the course in Carmen every week. (During most weeks you will probably log in many times.) If you have a situation that might cause you to miss an entire week of class, discuss it with me *as soon as possible*.
- **Completing regularly scheduled assignments and asking for clarification when necessary:**  
MyLab Accounting Practice Homework and Quizzes will be due every week of the semester. Completing these assignments will be monitored by instructor and students are expected to contact instructor to ask any clarifying questions.
- **Office hours and live sessions:**  
Live virtual office hours held every Wednesday are optional and attending these will not affect overall course grades. The zoom waiting room will be enabled and will function similar to waiting in the hallway outside of a physical office. I will try to manage attendees as best I can but anticipate needing to wait for other students to finish. I will also ask that for conceptual or general course questions, students be open to having multiple attendees in the virtual office meeting at one time. These sessions will not be recorded / posted.

## **Course technology:**

For help with your password, university email, Carmen, or any other technology issues, questions, or requests, contact the Ohio State IT Service Desk. Standard support hours are available at [ocio.osu.edu/help/hours](https://ocio.osu.edu/help/hours), and support for urgent issues is available 24/7.

- **Self-Service and Chat support:** [ocio.osu.edu/help](https://ocio.osu.edu/help)
- **Phone:** 614-688-4357(HELP)
- **Email:** [servicedesk@osu.edu](mailto:servicedesk@osu.edu)
- **TDD:** 614-688-8743

### **Baseline technical skills for online courses**

- Basic computer and web-browsing skills
- Navigating Carmen: for questions about specific functionality, see the [Canvas Student Guide](#).

### **Required Technology skills specific to this course**

- Canvas Quiz functionality for all exams
- [CarmenZoom virtual meetings](#)

### **Required equipment**

- Computer: current Mac (OS X) or PC (Windows 7+) with high-speed internet connection
- Microphone: built-in laptop or tablet mic or external microphone
- Other: a mobile device (smartphone or tablet) or landline to use for BuckeyePass authentication

### **Required software**

- [Microsoft Office 365](#): All Ohio State students are now eligible for free Microsoft Office 365 ProPlus through Microsoft's Student Advantage program. Full instructions for downloading and installation can be found [at go.osu.edu/office365help](https://go.osu.edu/office365help).

### **Carmen access**

You will need to use [BuckeyePass](#) multi-factor authentication to access your courses in Carmen. To ensure that you are able to connect to Carmen at all times, it is recommended that you take the following steps:

- Register multiple devices in case something happens to your primary device. Visit the [BuckeyePass - Adding a Device](#) help article for step-by-step instructions.
- Request passcodes to keep as a backup authentication option. When you see the Duo login screen on your computer, click **Enter a Passcode** and then click the **Text me new codes** button that appears. This will text you ten passcodes good for 365 days that can each be used once.
- Download the [Duo Mobile application](#) to all of your registered devices for the ability to generate one-time codes in the event that you lose cell, data, or Wi-Fi service.

If none of these options will meet the needs of your situation, you can contact the IT Service Desk at 614-688-4357 (HELP) and IT support staff will work out a solution with you.

## Grading and Evaluation:

Graded Components	% of Total	Type
Online Chapter Quizzes	19.5%	O 🗨️
Exam 1	10.5%	N ⬆️
Exam 2	20%	N ⬆️
Exam 3	20%	N ⬆️
Exam 4 (Final Exam)	30%	N ⬆️

(See remaining pages for Details)

Requirements for each form of graded component.  
Failing to follow these will represent academic misconduct. See below.

**Independent Work [N ⬆️]:** Strictly non-collaborative, original individual work. You may discuss this assignment with your instructor only. Discussions with other individuals, either in person or electronically, are strictly prohibited.

**Collaboration Required [C 🗨️]:** An explicit expectation for collaboration among students either in class or outside of class (i.e. group work).

**Collaboration Optional [O 🗨️]:** Students are permitted, but not required, to discuss the assignment or ideas with each other. However, all submitted work must be one's original and individual creation.

## Course Assignments:

### MyLab Practice and Quiz Details:

Practice problems and quizzes are assigned for each chapter covered in the course. They may include multiple choice, matching, fill in the blank, short answer and calculations. All practice problems and quizzes must be completed online via the Pearson MyLab Accounting site. Students have an unlimited number of attempts and time to complete assigned practice and results **will not be** included in students' Canvas Gradebook. **Only ONE, two-hour, attempt** is permitted for every quiz and scores **will be** included in students' Canvas Gradebook. Once a quiz is started, students must complete the submission within the allotted time-frame. If a system or connectivity error occurs during the attempt, the system will permit users to regain access, however the quiz timer will continue to run.

**Note:** Chapter quizzes will be "locked" for each student until he/she has successfully earned at least a 60% on the related chapter practice assignment. Students are encouraged to complete practice and quizzes as soon as such content is covered in class. Ultimately, each student has the flexibility to complete these assignments on their own timeline however to earn full credit for a quiz, the practice and quiz must be completed by midnight of the due date posted in Canvas and on the MyLab site. Any quiz attempt completed after the due date and time will automatically have 30% deducted from the final score, and with finality. As students have the flexibility to complete quizzes well in advance of the due date, last minute or "11<sup>th</sup> hour" personal or university issues or conflicts are not grounds for an exception.

**Zero scores:** All quizzes with no recorded attempt as of the date and time of the exam covering the chapter quiz will be manually scored a zero "0" in the CarmenCanvas Gradebook. Students may not complete online quizzes after the related exam for partial credit.

### Mid-Term and Final Examination Details:

There will be three mid-terms and one final examination in this course. The exams will be primarily multiple choice and numeric calculations (but may include a limited number of other question types.) See the course schedule for dates when each mid-term exam will be administered. The final exam will be administered at a common date and time to be determined for all course sections taught by the instructor.

**All exams will be administered online through Canvas at an appointed date and time. Students are advised to check internet connectivity and functionality with the Canvas course site prior to the start time of the exam. Should any student foresee difficulty with this exam procedure, he/she must communicate with the instructor well before the date of the assessment.**

*Excusable Absences:* If you have a medical / family emergency or university-sponsored conflict, at a minimum, you must contact me prior to the exam (via email). In order for your absence to be excused, it must relate to a medical / family emergency or university-sponsored conflict and must be corroborated by substantiating documentation. Any doctor's note provided must be dated the day of or day before the absence. For family emergencies, corroborating support of some kind must be provided. (You must have acceptable corroboration for approved absences and it must be subject to review by the instructor!)

Mid-Term Exams: in the case of an excusable absence as defined above, a student must

complete a make-up exam within one-week of the original scheduled date. Students must work with the instructor to have an exam made available and should do so as quickly as possible.

Final Exam: in the case of an excusable absence as defined above, the student will receive an "Incomplete" for the course until the Final Exam can be completed.

Absences for reasons other than those "excusable" as listed above or for any "excusable" absence which remains unsubstantiated **will be scored a zero, and with finality**.

## Grading Scale:

Course letter grades will be determined based on the weighted sum of points earned in the course and according to the official OSU Grading Scale shown below.

Curving: While final course grades will not be subject to a curve, exam scores may be subject to grading curves when determined necessary by the instructor. **No extra credit** is available at any time, for any reason.

OSU Grading Scale											
Letter (Points)	A (4.0)	A- (3.7)	B+ (3.3)	B (3.0)	B- (2.7)	C+ (2.3)	C (2.0)	C- (1.7)	D+ (1.3)	D (1.0)	E (0.0)
Range	100% - 93%	93% - 90%	90% - 87%	87% - 83%	83% - 80%	80% - 77%	77% - 73%	73% - 70%	70% - 67%	67% - 60%	60% - 0%

(Note: Above percentages are weighted % of overall points earned)

Throughout the semester, I will track your assessment scores using Canvas. I am available to discuss any grading concerns that you have. According to the Family Educational Rights and Privacy Act (FERPA), I cannot discuss student grades or related class information with individuals other than the student.

## Course Schedule:

A detailed course schedule including all assignment due dates, as well as exam dates, can be found on the Syllabus page in the course Canvas site. Please be sure to review these dates in detail and notify me immediately with any questions or concerns. All dates are subject to change. Check course schedule or calendar weekly.

Instructor will post weekly recorded announcements regarding key topics to focus on for the week's curricular content as well as any due date reminders.

## Absence, Makeup, and Late Assignment Submissions Policies:

See Course Assignment specific policies described above.

## Instructor Feedback and Response Expectations:

I will respond to student emails under the following parameters:

- Foremost, students are expected to maintain professional and courteous interactions in all places, including emails. Please be concise and think through your communication / reread before sending.
- I will respond to student emails within **24 hours** of receipt on weekdays during NYSE trading hours. The evenings and weekends are obliged to my wife, children, and the Browns.
  - *NOTE: Therefore, emails late on Fridays or otherwise constrained by hours prior to a deadline or the need for immediate feedback may likely result in an untimely response. Reach out early!*

I do not publish or provide my personal cell phone number under any circumstances and will not respond to students' use of this information. All communications must be using university resources (OSU email, office phone number, etc.)

While MyLab quiz grades will be synced to the Canvas Gradebook immediately, exam results will be reviewed by the instructor during the weekdays that follow and will be posted by the middle of the following week.

## Academic integrity:

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of

Student Conduct (<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-misconduct>)

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University, or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

### **Safety and Health Requirements:**

All teaching staff and students are required to comply with and stay up to date on all University safety and health guidance, which includes wearing a face mask in any indoor space and maintaining a safe physical distance at all times. Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.

### **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](mailto:slds@osu.edu); 614-292-3307; [slds.osu.edu](http://slds.osu.edu); 098 Baker Hall, 113 W. 12th Avenue

### **Grievances and Solving Problems:**

According to University Policies, if you have a problem with this class, you should seek to resolve the grievance concerning a grade or academic practice by speaking first with the instructor or professor. Then, if necessary, take your case to the department chairperson, associate dean for programs in the college, and to the provost, in that order. Specific procedures are outlined in Faculty Rule 3335-7-23. Grievances against graduate, research, and teaching assistants should be submitted first to the supervising instructor, then to the chairperson of the assistant's department

### **Copyright:**

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