

**FALL 2021**

**Instructor:** Michael Easterday

**E-mail:** easterday.21@osu.edu

**Office Hours:** Mon/Wed 1:00-2:00pm; or by appointment via zoom

**Location:** Fisher Hall #303

**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.

Upon completion of this course students will 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.

*This course is not intended to serve as a preparation course for the CMA exam or a staff accountant training class.*

**Pre-Requirements:**

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 Format:**

In-class Lectures, Online Homework/Quizzes; In-class Examinations

**Required Texts/Materials:**

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.

**Evaluation Criteria:**

Graded Components	% of Total	Type
Online Chapter Quizzes	15%	O 🗨️
Exam 1	15%	N 🚫
Exam 2	22.5%	N 🚫
Exam 3	22.5%	N 🚫
Exam 4 (Final Exam)	25%	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.

**Academic Conduct:**

If a student is suspected of, or reported to have committed, academic misconduct in this course, I am obligated by University Rules to report my suspicions to COAM. If you have questions about the above policy or what constitutes academic misconduct in this course, please contact me. See OSU Prohibited Conduct – [Section 3335-23-04\(A\)](#)

**University Policies, Services and Resources**  
[go.osu.edu/UPolicies](http://go.osu.edu/UPolicies)



Fisher Undergraduate Handbook and QuickLinks  
[www.bsalinks.com](http://www.bsalinks.com)



Fisher Navigator Resource Portal  
[www.nav-1.com](http://www.nav-1.com)



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## **Graded Component Details**

### **Online 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.

**End of semester note:** Quizzes with no recorded attempt as of the date and time a student takes the final exam will be manually scored a zero "0" in the CarmenCanvas Gradebook. Students may not complete online quizzes after the final 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 the official university appointed place and time.

**All exams will be administered online through Canvas, in class, at the appointed date and time. Therefore, every student must bring their computer or tablet/iPad on the day of the exam in order to complete the assessment. Students are advised to check wifi connectivity and Respondus LockDown browser compatibility 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 at the Student Academic Services Testing Center 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.**

### **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.

## Grading Policy Details:

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. These grading percentages should be regarded as “gates” whereby they are minimums to be achieved, **not** rounded up to. *(Therefore, a 92.96% is still considered an “A-.” Do not email me at the end of the course asking for rounding up.)*

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	A	A-	B+	B	B-	C+	C	C-	D+	D	E	
(Points)	(4.0)	(3.7)	(3.3)	(3.0)	(2.7)	(2.3)	(2.0)	(1.7)	(1.3)	(1.0)	(0.0)	
Range	100% - 93%	90% - 87%	83% - 80%	77% - 73%	70% - 67%	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 in person. 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. This means, I will not discuss your grades and performance with your parents, friends, enemies, recruiters, or anyone that is not you.

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## Additional Information and Policies

### Communication with Instructor:

All students are welcome to come by my office to discuss any matter. I will be present during posted office hours, and am in and out depending on teaching schedules and other tasks between bells of the NYSE. Additionally, 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, the Browns and the Crew.
  - *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.)

### Attendance Policy:

University policy dictates any student who fails to attend without giving prior notification to the instructor will be disenrolled after the third instructional day of the term, the first Friday of the term, or the second scheduled class meeting of the course, whichever occurs first.

An integral part of any successful career is the ability to communicate ideas effectively, both in writing and orally. Since the classroom is one of the easiest forums in which to cultivate this talent, constructive classroom participation is encouraged by all members of the class. **Class participation is not a graded assessment in this course however may be a factor used by the instructor in final grade determinations.** If students are not present in class, it is not possible to assess constructive classroom participation. Attendance records will be collected via TopHat with the location based secure attendance feature.

### Course-specific Copyright Policy:

Material provided by the instructor may not be re-posted anywhere without the explicit permission of instructors. See University Copyright Policy.

### 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.

### **Mental Health:**

A recent American College Health Survey found stress, sleep problems, anxiety, depression, interpersonal concerns, death of a significant other, and alcohol use among the top ten health impediments to academic performance. Students experiencing personal problems or situational crises during the quarter are encouraged to contact the OSU Counseling and Consultation Service (614-292-5766; www.ccs.osu.edu) for assistance, support and advocacy.

This service is free and confidential.

### **Requests for Letters of Recommendation:**

I want to be supportive of students' next steps in their educational or career goals. I encourage any student who would like to discuss their aspirations or what the accounting profession / industry is like, to come by office hours anytime. I am also willing to provide letters of recommendation for graduate school applications. However, there are a number of caveats and considerations you should review before making a request for such a letter:

1. I am generally hesitant to provide recommendation letters based on limited interaction. Therefore, I will not consent to provide a letter early in the semester and furthermore, will not provide a letter to a student later in the semester if the student has not actively participated in class or attended office hours to discuss course or industry topics.
2. **I most likely cannot provide a strong recommendation.** Having spent the majority of my professional career as an auditor, I am only willing to attest to that of which I have personal knowledge. Therefore, the scope of verbiage I am willing to include in a letter of recommendation is typically quite brief, only covering the nature of how I know the student, general attendance and performance, and possibly anecdotal knowledge of participation in lectures or office hours if applicable. Most schools also require recommenders to provide online form responses to questions regarding topics such as: *how well the applicant works with others, how the applicant has responded when faced with a challenge, ratings for teamwork, personal integrity, leadership qualities, etc.* All of which I generally have little to no personal knowledge to rely on for a response. For these questions, I must reply with something like: *"Due to the limited nature of my interactions with the candidate as a student in my course, I am unable to attest to this personal quality."* This is why it is of vital importance that students request letters of recommendations only from someone who has extensive knowledge or experience with the student and can attest to such qualities.
3. Finally, for any student requesting a letter of recommendation, he/she must at a minimum be earning/have earned a strong grade in my course, have consistent class attendance records, and have arranged to make such a request in-person to further describe and discuss their thoughts.

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### **A Word to the Wise (verbum sat sapienti est)**

1. Attendance is not mandatory although **will be taken** during every class period for instructor records. It is difficult to participate when absent and a lack of participation may have a significant impact on your comprehension and grade.
2. Keep up with the class material. Preparing for class is an important element for success. Operating in "crisis mode" and playing "catch-up" is a very difficult strategy. Take particular note of the learning objectives listed in the exam study guides posted at the beginning of the course.
3. Classes will be both lecture and discussion; participation by all members of the class is expected and will be beneficial, especially to those students who fall into borderline situations with respect to grading.
4. Studying is hard, learning is easy. Memorizing details and "cramming" for exams will produce limited success. Take an interest in the topics and attempt to understand the concepts so you may apply the principles to a wide range of circumstances. (Each student's goal should not be to learn the problems discussed or assigned. The goal is to understand the concepts of this course by being always able to answer the question "why?" at any point in completing a problem.)
5. Take control of your education. You are here to learn the material. No one else can do it for you. If you are having difficulty learning the material, you must be proactive and leverage the resources around you. This means turning on or turning up your tenacity for the pursuit of knowledge. Try seeking alternative learning sources such as peers, other texts, the internet, etc. After exploring the many tools around you, reach out to me and explain what you found and what remains.