Course Content:

The course *Managerial Accounting* provides introductory coverage of the financial measurements, calculations, and reports used by an organization to inform leaders (management) as the basis for making a variety of management decisions and to motivate behavior. Specific uses discussed are costing of products and services, decision analysis, and control and evaluation. In addition, the textbook chapters’ discussions of management issues will serve as an introduction to management for many of the students in the course.

Course Website:

http://fisher.osu.edu/~kinard_1/amis212/

Required Textbook:

*Garrison, Noreen and Brewer, Managerial Accounting, McGraw-Hill, Twelfth Edition, 2008*

Textbook Website:

http://www.mhhe.com/garrison12e

[on the textbook website, for each chapter, are multiple support resources including self-testing]

Instructor Information:

<table>
<thead>
<tr>
<th>Instructor Name</th>
<th>Office:</th>
<th>Office Phone:</th>
<th>Email:</th>
<th>Home Phone:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jim Kinard</td>
<td>Fisher 412</td>
<td>292-2328</td>
<td><a href="mailto:kinard.1@osu.edu">kinard.1@osu.edu</a></td>
<td>457-0054</td>
</tr>
<tr>
<td>Prakash Mulchandani</td>
<td>Fisher 432</td>
<td>247-6267</td>
<td><a href="mailto:mulchandani.3@osu.edu">mulchandani.3@osu.edu</a></td>
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</tr>
</tbody>
</table>

Course Tutor Team:

- Mike Bookmyer
  - Email: bookmyer.5@osu.edu
- Eugene Farber
  - Email: farber.218@osu.edu
- Matt Kadish
  - Email: kadish.1@osu.edu
- Dan Verbeck
  - Email: verbeck.3@osu.edu
- Katherine Wight
  - Email: wright.817@osu.edu

W08 Course Section Information:

<table>
<thead>
<tr>
<th>Code #</th>
<th>Days</th>
<th>Time</th>
<th>Place</th>
<th>Call #</th>
<th>M Call #</th>
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<td>00068-1</td>
<td>00067-5</td>
<td>Kinard</td>
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Out-of-Class Support Modes:

1. Help via office phone any day.

http://fisher.osu.edu/~kinard_1/amis212/syllabus/w08info.html

1/8/2008
2. Instructor office help sessions: [open to all students]

Tuesday, Thursday, Friday mornings by appointment
Monday, Wednesday, 4:30 pm - 5:30 pm and by appointment

Kinard  Fisher 412
Muichandani Fisher 432

3. Scheduled graduate assistant office help sessions:

Location: Gerlach Hall 015

First Day: Monday, 7 January
Last Day: Friday, 7 March

<table>
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<tr>
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<td>Tuesday</td>
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<td>Tuesday</td>
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<td>Tuesday</td>
<td>1:00 pm - 4:00 pm</td>
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<td>Tuesday</td>
<td>6:00 pm - 8:30 pm</td>
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<td>Wednesday</td>
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4. Email communication [put "AMIS 212" in the "Subject:" line].

Disability Accommodation Policy:

If you need an accommodation based on the impact of a disability, you should contact Professor Kinard to arrange an appointment as soon as possible. At the appointment we can discuss the course format, anticipate your needs, and explore appropriate accommodations. I rely on the Office For Disability Services for assistance in verifying the need for accommodations and developing accommodation strategies. If you have not previously contacted the Office for Disability Services, I encourage you to do so.
### Winter Quarter 2008 Planning Worksheet
**Monday, Wednesday, Friday Classes**  
**Accounting 212 Classroom Meeting Plan**

<table>
<thead>
<tr>
<th>Week</th>
<th>Month and Date</th>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
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<td>2</td>
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<td>4</td>
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<tr>
<td>2</td>
<td>January</td>
<td></td>
<td>class 2</td>
<td>class 3</td>
<td></td>
<td>tutor 1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
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<td></td>
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<td>23</td>
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<td>January / February</td>
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<td>class 7</td>
<td></td>
<td></td>
<td>tutor 4</td>
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<td></td>
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<td></td>
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<td>5</td>
<td>6</td>
<td>7</td>
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<td>11</td>
<td>March</td>
<td>Exam 3</td>
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#### Accounting 212 Course Points Record

<table>
<thead>
<tr>
<th>Points Available</th>
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<th>Points Counted</th>
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<td>245</td>
</tr>
<tr>
<td>Exam #1 score x 245 / 35</td>
<td>35</td>
<td></td>
<td>245</td>
</tr>
<tr>
<td>Exam #2 score x 315 / 35</td>
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<td></td>
<td>315</td>
</tr>
<tr>
<td>Exam #3 score x 385 / 35</td>
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<td>385</td>
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<tr>
<td>Total of the three normalized exam scores</td>
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<tr>
<td>Exam data correctness</td>
<td>available</td>
<td>earned</td>
<td></td>
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<td>Exam #1</td>
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<td>Exam #3</td>
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</tr>
<tr>
<td>Total Data Points</td>
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<td>Total Course Points</td>
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</tr>
</tbody>
</table>

1/8/2008
Introduction to Managerial Accounting

Winter Quarter 2008

Evaluation

Grading Philosophy:

Grades are assigned based on the assessment of the student's understanding of the course material. Effort and attendance are very important in learning the topics covered in the course and in being able to perform at one's best on examinations but are not directly evaluated in assigning the course grade. The letter grade assigned to average performance in the course will be a C. Other performance levels will be assigned appropriate letter grades relative to the average from the full set of available grades [A, A-, B+, B, B-, C+, C, C-, D+, D, E]. A student's performance will be measured as described in the grading plan section. Students who take one or more exams and then drop the course are considered in calculating the class average to avoid penalizing those students who complete the course.

Course Grade Notification:

The final total point and letter grade distribution will be posted on the course web page on Friday of final exam week. No final grade information will be given by phone or any other method. The registrar will receive grade information from the course instructors as soon as it is available and quickly makes the information available to students online.

Grading Plan:

<table>
<thead>
<tr>
<th>Type</th>
<th>Date</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
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<td>245</td>
</tr>
<tr>
<td>Exam #2</td>
<td>Monday, 11 February</td>
<td>315</td>
</tr>
<tr>
<td>Exam #3</td>
<td>Monday, 10 March</td>
<td>385</td>
</tr>
<tr>
<td>Exam Data Quality</td>
<td>[see below]</td>
<td>55</td>
</tr>
<tr>
<td>Total Points:</td>
<td></td>
<td>1000</td>
</tr>
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</table>

Grade Appeals:

Any appeal of the mark on an exam must be made no later than one week after the return of the graded item [exam scan form] to be considered. Timely review of exam results is an integral part of the learning process and so it is appropriate to only consider any request for grade adjustment on graded work made on a timely basis to encourage such timely review.

Examinations:

Exams will be given at 7:30 pm on three Mondays during the quarter. The exam locations will be announced later in the quarter.

Exams will consist of 35 multiple choice questions with some calculation type questions and some concept type questions. Pencils, erasers, and calculators are the only resources allowed for these "closed book" exams.

Exams are cumulative in the scope of the topics tested. Exam #2 will contain material covered before Exam #1 and Exam #3 will contain material covered before Exam #1 and before Exam #2.
Correct and clear personal information on the scan form is required for efficient and timely exam performance analysis. Points are assigned to be earned for correctly completing the scan form information. Failure to properly complete the scan form will result in a penalty for each data quality error. Carefully follow instructions, avoid all erasures on the scan form, and do not enter extraneous [not requested] information. The exam cover sheet provides detailed instructions. The points deducted for exam #1 are 5 points for each error [maximum of 15 points]. For exams #2 and #3, the deduction is 10 points for each error [maximum of 20 points for each exam].

The exam answer key will be posted on the course webpage as soon as possible after the exam, usually by 10:30 pm the evening of the exam [technology problems sometimes cause a delay]. For the first two exams, letter grade interpretation of exam performances will be announced in class in the class meeting following the exam. For Exam #3, the performance interpretation will be posted on the course webpage by Wednesday after the exam.

If a student fails to take Exam #1 or Exam #2, the grade will be zero if unexcused. With an acceptable excuse (an excuse is typically granted only with notification to the instructor prior to the exam and for a reason not under the student's control), the missed exam will be dropped from the grading plan and the points on the other two exams will be rescaled proportionally to total 945 points. Missing Exam #3 will result in a grade of zero for that exam or a makeup exam as the circumstances suggest.

Quizzes:

Quiz material is available for self-testing to evaluate comprehension of the course material. The textbook publisher's web site for the course textbook provides, for each chapter, an online multiple-choice format quiz which is graded immediately upon completion. The course web site contains practice multiple-choice format quizzes, each with an answer key, for similar evaluation of topic comprehension. It is recommended that you use these self-assessment resources on a timely basis to monitor your understanding of the material and take remedial action for topics identified by this evaluation.

Homework:

Student study and solution preparation of end of chapter problems is essential in the learning process for this course. Selected exercises and problems covering the main topics in each chapter will be recommended. You should plan to work these problems on a timely basis. Solutions to the assigned problems will be available on the course web page.

Videos:

During the quarter videos may be shown in one or more class meetings. The videos will help you understand the purpose and importance of management accounting. The topics and examples contained in the videos should be treated as course material similar to any other material presented in class.

Suggested Student Behavior to maximize Your Course Performance:

- class attendance is strongly related to performance and is expected;
- preparation for class by reading the chapter and working problems is critical;
- if you take advantage of all learning resources you improve your chances of achieving a good grade in the course.
- one usually learns accounting by practicing it with a pencil, paper, and calculator;
- each student's performance is strongly influenced by effort [desire], efficiency [discipline], attitude, and aptitude; and
- seek help immediately if explanations in class have not completed your understanding.
### Detailed Topic and Assignment Plan [Monday, Wednesday Day Meetings] - First Module

(Suggested strategy: read the chapters to learn the concepts, work the problems to test your understanding, attend class to identify the important topics and to clarify the difficult points, review the homework solutions to verify your understanding.)

<table>
<thead>
<tr>
<th>Class #</th>
<th>Chapter #</th>
<th>Topic</th>
<th>Homework Chapter, Item #</th>
<th>Other Events</th>
</tr>
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<tbody>
<tr>
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<td>01</td>
<td>Introduction to the Course and Management Accounting [not pages 12-19, 25-29]</td>
<td>C1: 1</td>
<td>Handout Page</td>
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<tr>
<td>1</td>
<td>02</td>
<td>Terminology and Cost Categories [not appendices]</td>
<td>C2: 10</td>
<td>Video 2</td>
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<tr>
<td></td>
<td>05</td>
<td>Cost Behavior [not pages 208-210] [not appendix]</td>
<td>C5: 6</td>
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</tr>
<tr>
<td>3</td>
<td>03</td>
<td>Job Order Cost Systems [not page 114-115]</td>
<td>C3: 6</td>
<td>Video 3</td>
</tr>
<tr>
<td>4</td>
<td>04</td>
<td>Process Cost Systems [not page 160, not appendices]</td>
<td>C4: 19</td>
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</tr>
<tr>
<td>5</td>
<td>04</td>
<td>Review for Exam #1</td>
<td>~~~</td>
<td>Video 5</td>
</tr>
<tr>
<td>6</td>
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**EXAM #1: 7:30 - 9:18 pm; Monday, 28 January**