Course Introduction

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Office Hours: Tuesday, 3:00 to 3:50  
Wednesday, 11:30 to 12:20, and  
Thursday, 1:00 to 1:50.

For last minute changes, see  
http://www.personal.psu.edu/sjh11/Courses/OfficeHours.shtml

Class Times: Tuesday and Thursday, 8:00 a.m.–9:15 p.m. 107 Business

Teaching Assistant: Mr. Gregory (Greg) Gates  
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hours: M 11:30–12:20, W 11:30–12:20, F 11:00–1:00

Course Objectives

This course emphasizes the use of accounting information for internal purposes as opposed to the external disclosure focus of ACCTG 471. We shall cover the vocabulary and mechanics of cost accounting and the design of management accounting systems for planning and controlling operations, and for motivating personnel. The course integrates accounting with ideas from data analysis, decision analysis, finance, microeconomics, and operations management.

There are four themes we shall stress throughout the course:

• information is costly;
• allocations arise because markets are absent;
• different costs apply for different purposes; and,
• what gets measured gets attention.

Readings


This soft-cover book is available from the Barnes and Noble or College Bookstore on College Ave. It contains the chapters from Managerial accounting 15/e by Garrison and a 20 digit Connect code in the back, which you use to register for your section specific Connect account. Once registered, you have access to the adaptive eBook/smart book and your Connect assignments for 180 days.

If you want only the eBook, you can purchase it directly from your section-specific URL below for $125. This option provides access to the same online assets as listed above for 180 days. If you make this purchase you have an option within your Connect account to purchase the loose-leaf, 4-color version of the standard textbook: Managerial Accounting 15/e by Garrison for an additional $40 directly from McGraw-Hill.

Copy and paste this section-specific URL into a new browser window:

https://connect.mheducation.com/class/s-huddart-section-004-tr-800-to-915-am

Enter your e-mail address. If you have used Connect previously or concurrently in another course use that same one.

• If you purchased the custom book insert the 20 digit registration code in the appropriate area, click “submit” and complete the registration process.

• If you want the eBook, select “buy online.”

If you are not sure you intend to stay in the class, or wish to test drive the eBook option, select “start courtesy access.”

If you encounter any issues registering for Connect you will need to contact their Customer experience team at 1-800-331-5094 or

http://mpss.mhhe.com/

The course web pages contain questions, cases, and supplemental readings.
Class Organization

The course outline (to be distributed on the first day of class) lists the material to be covered in each class. Reading the assigned material in advance of each class is essential.

Your learning is enhanced by applying the underlying principles to specific situations and contexts. I expect you to prepare in advance all of the questions and cases. There are also some multiple choice quizzes to be completed on-line. Mainly, these quizzes are designed to reinforce basic ideas. You may attempt each of the on-line quizzes three times. Your best score will count towards your final grade in the course.

The questions and problems should be straightforward. You need not submit solutions to the questions and problems. They serve primarily to stimulate discussion or to illustrate the mechanics of certain accounting techniques.

The cases are tough. I do not expect you to have mastered them before coming to class. I expect you to have invested three hours tackling the issues in the case—by reading the background materials, absorbing the facts in the case, thinking about the issues, and pushing the numbers. The difficulties you encounter with this material will be the basis for our class discussions. Since they are tough (and often open-ended), few of you will have completely solved them before class. Everyone should have attempted them. I expect each of you to be willing to lead the class to the point where you got stuck and explain why you got stuck.

Time in class should fall in the middle of the process by which you master a given topic in this course. It is very important that you develop a reasoned opinion on the issues before class. Independent thinking before class is a low-risk opportunity to practice your analytical skills and develop a manager’s perspective on important business issues. In class, approaches to the problem that differ from your own will emerge. You may find your view of a situation changing as class progresses. I think this is the most productive learning experience I can help create. I recommend you spend time after class reviewing and organizing the class discussion.

I often start class by asking many questions. Partly, I do this to gauge your understanding of the issues, what you found easy and what you found hard. Based on your answers, I decide (on the fly) the issues to emphasize in the discussion. Please recognize that your responses are critical to “steering” the class. The more you contribute, the more the class is tailored to suit your interests and needs.
Workload and Performance Evaluation

You are encouraged to work on the cases in your assigned teams. Each team must submit—via Angel—original analyses for six cases. If you turn in more than six cases, only the first six scores will be used in computing your grade. Cases are due before the start of the class in which they are discussed. Team members will receive the same grade for these assignments. To ensure that all group members contribute to the assignments, each group member will be asked to evaluate the effort of the others at the end of the term. When I assign grades for the course, I take these evaluations into account by lowering the group component of the final grade for shirkers and raising it for hard workers. I do this in such a way that the average grade of group members remains the group grade.

Case analyses may not exceed four double-spaced typewritten pages in a 12-point font with 1-inch margins. Appendices for calculations and exhibits are permitted.

Your final grade will be based on the following weights:

(i) Case Analyses 18%
(ii) Class Participation 10%
(iii) ACCTG 211 Refresher Quiz 2%
(iii) On-line problems 5%
(iv) Midterm 1 20%
(v) Midterm 2 20%
(vi) Final Examination 25%

100%

Your participation grade is based on my subjective assessment of your contributions to class.

The Smeal College of Business Department of Accounting suggests a grade distributions for its courses. I will use these as a guideline in setting grades, but will make adjustments as necessary to reflect clear distinctions in performance.

The midterms examinations and the final examination will be closed book. During these exams, you are permitted to use a calculator. You are also permitted to bring to the exam a single $8\frac{1}{2} \times 11$ inch sheet of paper on which you may include whatever summary information about the course you deem necessary.
Note to students whose mother tongue is not English. I think you deserve recognition for succeeding in a rigorous academic program in what, for you, is a foreign language. In order for this distinction to be real and meaningful to you and your eventual employers, I do not make accommodations for the added difficulties you may face in class participation, written assignments, and examinations except as follows: while I expect your written assignments to be free of misspellings and grammatical errors, I do not penalize you for mistakes of idiom (i.e., I expect your written English to be clear and correct, but this does not mean that you must use the same turns of phrase and expressions as a native speaker of American English).

Academic Integrity

The learning process requires that you (as enrolled students, collectively) work through the course material independently of others who have studied or are studying this same material. The learning process also requires that you complete individual assignments independently of others, and group assignments independently of people not in your group. In preparing for class and in reviewing after class, I encourage you to discuss the course material with classmates currently enrolled in this course subject to certain limitations. I consider:

- cribbing answers to course assignments prepared by other students, presented in another section, or gathered from any other unattributed source,
- receiving lecture notes, case approaches, case analyses, solutions and the like from persons not currently enrolled in my sections of this course,
- distributing answers to course assignments where such distribution facilitates academic dishonesty by another student,
- distributing lecture notes, case approaches, case analyses, solutions and the like to persons not currently enrolled in my sections of this course,
- submitting for course credit an assignment containing analysis, discussion or calculations that are the product of someone whose name does not appear on the assignment, or
- submitting for course credit in this class work done for credit in another class
to be violations of the University Faculty Senate Policies for Students. **It is also a violation of these policies to know of a violation and not report it.** This means you have a positive obligation to report cheating.

If you are in doubt whether a particular act or omission would violate these policies, ask me.

You may read the University Faculty Senate Policies for Students §49–20 “Academic Integrity” on line at:

http://www.psu.edu/ufs/policies/47-00.html#49-20.

**More on Academic Integrity**

According to the Penn State Principles and University Code of Conduct:

Academic integrity is a basic guiding principle for all academic activity at Penn State University, allowing the pursuit of scholarly activity in an open, honest, and responsible manner. According to the University’s Code of Conduct, you must neither engage in nor tolerate academic dishonesty. This includes, but is not limited to cheating, plagiarism, fabrication of information or citations, facilitating acts of academic dishonesty by others, unauthorized possession of examinations, submitting work of another person, or work previously used in another course without informing the instructor, or tampering with the academic work of other students.

Any violation of academic integrity will be investigated and, where warranted, corrective academic and/or disciplinary action will be taken. For every incident where an academic sanction or warning is assessed, an Academic Integrity Form must be filed. The procedures and form can be found on the Smeal College website at this URL

http://www.smeal.psu.edu/integrity/integrity-violation-processes.

This form is to be used for undergraduate courses. The report must be signed and dated by both the instructor and the student, and then submitted to the office of Jeff Sharp, Associate Dean for Undergraduate Education, 202 Business Building.

**Smeal Honor Code**
We, the Smeal College of Business Community, aspire to the highest ethical standards and will hold each other accountable to them. We will not engage in any action that is improper or that creates the appearance of impropriety in our academic lives, and we intend to hold to this standard in our future careers.

**Plagiarism/Copying**

All work you submit for grading or academic credit is designed to reflect your knowledge and skill related to the course subject matter. Therefore, unless otherwise indicated, all work submitted is to be done on an individual basis. This includes but is not limited to all exams, quizzes, homework, papers, written assignments, and presentations.

Plagiarism is claiming work as your own that you have copied from another person, whether that other person knows about it or not. This includes copying from web sites without proper source citation and using homework or papers prepared by current or past students whether working as an individual or working in a group/team.

**Disagreements or Complaints**

(RELATING TO PENN STATE COURSEWORK, THE INSTRUCTOR OR A FELLOW STUDENT)

In the event you have a class-related disagreement or complaint with the instructor or fellow student, you are advised first to address the matter with the course instructor privately. If the matter remains unresolved, you may contact the department chairperson of the departmental unit offering the course. Only after these steps have been followed may the Dean’s Office be able to engage its authority to resolve the matter. Each party is encouraged to resolve the dispute with those immediately involved.

**Affirmative Action & Sexual Harassment**

The Pennsylvania State University is committed to a policy where all persons shall have equal access to programs, facilities, admission, and employment without regard to personal characteristics not related to ability, performance, or qualifications as determined by University policy or by Commonwealth or Federal authorities. Penn State does not discriminate against any person because of age, ancestry, color, disability or handicap,
national origin, race, religious creed, gender, sexual orientation, or veteran status. Related inquiries should be directed to the Affirmative Action Office, 328 Boucke Building.

**Students with Disabilities**

Penn State and the Smeal College of Business welcome students with disabilities to all of its classes, programs and events. The Penn State Office of Disability Services (ODS) in Room 116 Boucke Building provides a vast array of services for students with disabilities according to mandates under Title II of the ADA amendments Act of 2008 and Section 504 of the Rehabilitation Act of 1973. For more information or to meet with a service provider from ODS, contact them at (814) 863-1807 (V/TTY) or visit their website at:

http://equity.psu.edu/ods

In order to receive consideration for reasonable accommodations, you must contact the Office of Disability Services, participate in an intake interview, and provide documentation:

http://equity.psu.edu/ods/guidelines.

If the documentation supports your request for reasonable accommodations, ODS will provide you with an accommodation letter that you will need to share with the instructor as early in the course as possible. Adjustments will be made based on the recommendations in the accommodation letter. This process must be followed each semester that accommodations are requested.