COURSE DESCRIPTION

What comes to your mind when you think of Accounting? Is it numbers, boring, hard or lower GPA? How about power, knowledge, literacy and future instead? The aim of this course is to make you fluent in the language of business so that you can make better decisions using numbers in any possible situation. It is important for all students of business to understand how companies make profits and how they can strive towards higher profits. This course will provide an understanding of the costs and profits of the business. It will examine how the accounting information can aid in formulating business strategies, budgets, resource allocation decisions, cost-planning and performance measurement.

COURSE MATERIALS

Required Material for class:

1. **Textbook:**
   Cost Accounting, 15/E by Horngren/Datar/Rajan

Please select one: (For Detailed help, please read below)

(a) NON-MAJORS Package ISBN: 1269768190 [CUSTOM]
   (ISBN above contains 15th Horngren’s *Cost Accounting* edition of *custom* textbook
   PLUS MyAccountingLab access code)

(b) MAJORS Package ISBN: 9780133803815
   (ISBN above contains 15th Horngren’s Cost Accounting edition of bound textbook PLUS
   MyAccountingLab access code)- [no longer custom]

-ISBN for the Looseleaf textbook PLUS MyAccountingLab package: 9780133781106

- ISBN for the access card only: 9780133451474

Course ID: sahay92925 (Needed to register for My Accounting Lab)

There are two version of our textbook listed in the Rutgers University Bookstore’s website. Please read carefully and decide which is the least expensive option for you:

The first (custom) version of our textbook covers only chapters 1 through 11. This is the book you need if you are NOT an Accounting Major. This is the thinner, soft bound book.
The second version of this book includes all 23 Chapters of this textbook. It costs more than twice as much as the shorter version. This is the book you need if you are an Accounting Major. This is the fatter, hard bound book.

During our class we will cover the first 11 chapters of this book. Students in our class who are accounting majors will cover the remaining chapters of this textbook (chapters 12 to 23) in a subsequent accounting course, Cost Accounting 33:010:451, which requires our Introduction to Managerial Accounting course 33:010:275 as a prerequisite.

Both versions of this textbook when purchased directly from the bookstore come with access to an online homework system (www.myaccountinglab) that everyone must use when completing homework.

The more expensive version of this textbook provides access to “my accounting lab” for a 12-month period, whereas the less expensive version (custom version of the textbook) provides this online access for six months.

The 12 month period is meant for those students who are accounting majors provided that they take Cost Accounting 33:010:451 during the Spring semester (I strongly recommend to take the sequel course ASAP since the material is quite repetitive).

Those who find it convenient to buy the looseleaf form so that you do not have to carry the whole book around may use the ISBN for the looseleaf version listed above.

My accounting lab software can also be purchased alone from the publisher. You can use the “access card only” info to do that. Doing so offers the advantage of an online version of the book.

While it may be tempting to try to use the textbook solely online, those who have tried to do so in the past have often found it frustrating particularly when doing problems in class. I encourage everyone to acquire a hard copy of the book whether new or used.

Please note that there are no used books available in 15th edition, since the new edition came out only a month ago. However, if an older edition is used, my accounting lab software will still need to be acquired for an additional cost since everyone must submit weekly homework using my accounting lab. Another issue to keep in mind while considering an older edition is that it may not have the same problems at the end of chapters, which is crucial to your solving problems in class.

Class members should be careful to ensure that your book comes with My Accounting lab regardless of where it is purchased. Sometimes a textbook advertised as being new and supposedly packaged together with the software has been delivered to purchasers without the required my accounting lab software or one with an expired duration.

2. Turning Technologies Clicker: Available in Bookstore or online:

Please read carefully before you buy the book:

Finally, if you do not have a clicker from a previous course, you will need to buy one from the bookstore Or You can purchase one online:
1. Go to Turning Technologies Online store: https://store.turningtechnologies.com/
2. Enter School Code: RUT2
3. Follow the on screen instructions

Course Websites:
Following sites will be your friends thru the semester:
1. Course announcements, materials, homework solutions and other information will be posted on the course website at:
   http://blackboard.newark.rutgers.edu
   Use your Rutgers NETID and Password to login.
2. All recorded lectures are available at:
   https://www.youtube.com/playlist?list=PLauepKFT6DK_yHwd-H30v5jK4L2QaD_c9
3. To make appointments for recitation sections and tutoring, please go to:
   https://booknow.appointment-plus.com/6yvt8vly/
4. To make appointment with me, please use the following address:
5. To do homework and online quizzes, please go to:
   pearsonmylabandmastering.com

GRADING

The final grade is determined as follows:

<table>
<thead>
<tr>
<th>Points</th>
<th>Component</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>Exam 1</td>
</tr>
<tr>
<td>20</td>
<td>Exam 2</td>
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<tr>
<td>25</td>
<td>Final Exam</td>
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<tr>
<td>10</td>
<td>Homework</td>
</tr>
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<td>10</td>
<td>Online Quizzes</td>
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<tr>
<td>10</td>
<td>In-class Quizzes</td>
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<tr>
<td>5</td>
<td>Attendance</td>
</tr>
<tr>
<td>100</td>
<td>Total</td>
</tr>
</tbody>
</table>

Percentage Cutoffs Grade

90% A
80% B
70% C
60% D
Below 60% F

Please do NOT ask me to change your grade because you’re a nice person or you feel you deserve better. I cannot grade based on personality or judge what you deserve – I can only assess your actual performance in this course. Do you expect, say, your bank to determine your balance based on what you feel you deserve your balance to be? I suspect you’ll have a hard time finding a bank willing to do this. Don’t expect me to do it.
EXAMS

We will have three exams during the semester with weights indicated above. The exams will resemble the quiz problems closely.

All examinations are ‘closed book’ and make-up examinations will not be given. If you miss the exam for a medical reason, your grade on the other two exams will be proportionately increased. Missing exam for any other reason will earn you a zero.

Exams will be all multiple choice, all calculations and there will be no definitions, true or false or conceptual questions on the exams.

Final exam will be cumulative and will test all the concepts covered in the course.

Following is the policy on final exam schedule conflicts. Please do not ask to change the date of your exam unless it is in accordance with this policy.

“A student shall be said to have an exam conflict if that student has:

- More than two (2) exams on one calendar day.
- More than two (2) exams scheduled in consecutive periods (e.g., a student has exams scheduled for 4:00 -7:00 pm and 8:00 -11:00 pm on one day and 8:00 -11:00 am on the following day.)
- Two exams scheduled for the same exam period.

Exam times can be checked online by visiting http://finalexams.rutgers.edu and logging in with NETID and password. In case of a conflict a student can print a list of final exams and share it with instructors.
Students having an illness requiring medical attention or conflict due to a religious observance, should contact the instructor of the course(s) involved for information regarding the arrangements for the make-up examination. The instructor may re-schedule the examination during the examination period and is responsible for rescheduling, proctoring, and grading make-up examinations to accommodate students who have conflicts.”

Homework

The homework will be assigned after each class. It is your duty to check MAL for assignments and due dates.

For the first assignment, I suggest that you register and start early, so that you can identify any problem in either accessing the site or figuring out how to do and submit homework. Since the system is automated, I cannot allow anyone to submit homework after the due date due to not having registered or not knowing how to submit it.

My Accounting Lab will allow students to work on an assignment, save it and then work on it later. My Accounting Lab will not grade an assignment until the work is submitted for grading. While a grade for submitted homework appears instantly, students will not see all of the correct answers for a particular assignment until the time an assignment is due. For example if a particular assignment is due at 10 AM on Sep. 25th, the system will provide the answer(s) to the assigned homework at 10 AM on this date. As a result, it is pointless to try to submit homework after the due date and time.
The homework assignments that appear online in my accounting lab perfectly correlate to those in our textbook. For example, if I assign exercise 5-18, this 18th exercise in Chapter 5 will be the same in both our textbook and in my accounting lab. Although most students like to fill in numbers directly into the slots, you will have an option on the site, which allows you to print a blank copy of the assigned homework.

**In order to provide for emergencies, I will drop the lowest two of your homework grades from the final calculations.**

If you have a technical question regarding my accounting lab, please contact technical support, which is available at the site via live chat. I will also be posting a handout on Blackboard that will clarify the registration process further.

In case you are late in acquiring the book, **MAL allows free access to home works as well as the e-textbook for three weeks**, so there is no excuse for not doing homework. If for some reason, you are away from the computer and/or your internet is not working, you can **solve ANY three problems from the back of the chapter on paper** and submit it in next class.

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**Online Quizzes**

There will be several online quizzes throughout the semester. These are meant to transition you from long homework problems to short, multiple choice problems.

I suggest you come to class regularly and stay current with home works and you will do well in quizzes.

In order to allow everyone to “Bomb” a quiz or miss it once in a while, **I will drop the lowest two of all quiz grades.**

The practice problems in class will be picked from the textbook. Please bring the book to each class or, at least, have a printed copy of the relevant chapter assignment material. Please understand that trying to share the book for a homework problem or a class quiz, looking for pens and calculators are distractions for everybody and reduce your participation points.

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**In-class Quizzes**

We simply cannot have a worthwhile learning experience if students come to class unprepared. Therefore, at the start of every class, I will administer a short multiple-choice quiz to test your level of preparation. If you have read the material, the answers should be obvious. Because tardiness is disruptive to the class, it will be disruptive to the tardy student’s grade. The quiz will begin at 10.25 am, allowing everyone to arrive and settle down. The quizzes questions will be answered using the clickers. **DO NOT have other students use your clickers—this is cheating and will be punished as such. Missed quizzes cannot be made up.**

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**Attendance:**

Clicker automatically records your presence when you answer a question. However, Showing up does not necessarily constitute acceptable attendance. If you are caught sleeping, texting, internet surfing or engaging in other non-class related activities, I retain the right to lower your attendance points.
Technical problems

If you come to class and are having a problem with your clicker, let the TA know DURING that class. In such an emergency, you can write your answers on a paper and submit it to me at the end of the class. If your clicker stops working outside of class time, please contact helpdesk@business.rutgers.edu

Clickers and Academic Integrity

Entering answers from more than one clicker is considered academic misconduct. Using a clicker for someone else is equivalent to taking an exam for someone else and is cause for serious discipline. Any individual found with more than one clicker in any lecture will have the clickers confiscated. The serial numbers will be recorded before the clickers are returned. The students who have registered those serial numbers will receive a score of 0 for all clicker points for the semester and be referred to the appropriate academic misconduct process.

Recitation and Tutoring

If you need additional help with the course material, you have two forms of help available: You can sign up either for recitation section or for tutoring using the appointment site. The recitation sessions are small classes taught by teaching assistants so that you can get more practice in a more personal environment. If you have a specific question, you can sign up for tutoring session-you can sign up for as many 15 minute slots as you might need with whichever TA you start feeling comfortable with.

CLASSROOM CONDUCT GUIDELINES

Imagine if I came to class late, unprepared, talked on my cell phone or text messaged during class, and at some point, just fell asleep? What if I answered your questions by saying, “Sorry, I was zoning out during the last discussion, so I have no idea.” And what if, about halfway through, I said, “Sorry, I’m not into this today – I’ve got to go.” Clearly you should expect me to be present, prepared, and involved. I expect the same of you. As you know, students all too commonly engage in all the behaviors I just described. The problem is, those who do not follow the rules do more than harm their own experiences – they also degrade the classroom experience for everyone else. Thus, we must enforce these rules – and I will.

No cell phones. If it rings, vibrates, or is just on and I see it out, I will take away attendance credit. If this happens three times, I will dismiss you from class and lower your grade by one full letter. If it happens twice more, I will fail you. If you feel you MUST have your phone on, then you knowingly bear this risk.

No laptops. There’s no need for a laptop in this class, and there are plenty of distractions associated with laptops. I’ve observed online gambling, chatting, and concert ticket purchases, and very little else. Plus, it distracts fellow students, and me. If you have a special need, see me; else, no laptops.
No sleeping. The first time, I will alert the class and we will check to make sure you are not dead by trying to wake you. Really. The second time, you will lose credit for attendance. The third time, I will ask you to leave the class. If you can’t stay awake, please do not come to class – you’re only a distraction.

No side conversations. A quick and quiet clarification with a classmate is OK. Anything more is disruptive to others. I’ll ask you to stop at first, and shortly thereafter, I’ll demand you leave.

Prepare and remain alert. I will cold call students to ensure widespread comprehension. If your answers indicate a lack of preparation or that you were not paying attention, I’ll give you one free pass per session. However, if I call on you again and find that you again have no clue, you will lose attendance credit. So please follow along; it will pay off come exam time, too.

Limit exits / entrances. You don’t need permission to go to the bathroom – just go. But recognize that coming in and out of class is disruptive. If you come and go excessively, then you will not receive credit for attendance. If this is an ongoing problem, further penalties, to include dismissal & failure, will apply. If you come in late, please use one of back entrances so that you do not disturb others. If you plan to leave for any reason, please sit as close to back exit as possible.

Clean up after yourself. I realize students may want to eat & drink during class – that’s fine. But don’t leave the mess behind.

I find it unsettling that I need to write down and remind students of obvious courtesies. But I find it even more unsettling that I so frequently have to enforce these rules, and I find it most unsettling that often, the students violating these rules feel that I’m obnoxious for enforcing them – and not the other way around. I strongly prefer to never have to impose any of these penalties – it’s disruptive when students violate the rules, but it’s also awkward to enforce them. This semester, let’s just make this list useless by following common courtesy – we’ll all have a much better time. Please do your part.

It is also unsettling when students ask to do “Extra Credit Work” to improve their grade. The course tests you at several levels and if you do not do well, any extra credit will be pointless. Plus, it is unfair to those students who work hard throughout the semester to get a good grade.

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**General Course Information**

- Register your clicker ASAP
- Please bring your clicker and textbook to each class.
- Attend Classes regularly and on time.
- The class size is very large, so we will follow a “Flipped classroom” format: Under this format, you listen to the lecture at home and do problems in class. You are expected to watch the video lecture at home prior to each class. Please take notes so that you can ask relevant questions in class. In class, we will go over the basic concepts once again, largely by a question and answer session and by solving problems.
- I suggest that after each class, read the chapter at home, follow the example at the end of the chapter and then start doing homework. Keep a note of how often you need help while solving a problem. If you are too slow or stuck, you should go back to the chapter and re-read the relevant material. Next day in class, we will first go over any problem that
needs more work. At the end of each chapter, you will be given a short online quiz to test your grasp of the concepts.

- Your quiz grade will be a good indicator of how much more you need to study for the exams.
- There is no other way to master the course material than to solve lots of problems - It is almost a motor skill. So whenever you feel stuck, go back to an easier problem, solve that slowly and then go to the harder one. End of chapter questions are good for learning and testing your understanding of the materials. Do not hesitate to ask for help. You can ask TAs to send you solutions to any problems that you might want to practice from the book.

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**Academic Integrity Policy**

Cheating on quizzes and exams, using cell phones or web during quizzes and exams, submitting another person's work as one's own, are some examples of violations of the University’s Academic Integrity Policy. Violations will not be tolerated and all infractions will be pursued under the University’s Academic Integrity Policy. Violations can result in suspension from the University, as well as course failure.

As a student in this class, you are asked to take the following Honor Pledge:

“I pledge, on my honor, that I have neither received nor given any unauthorized assistance on this examination (assignment).”

All students must follow the University’s Academic Integrity Policy found at [http://academicintegrity.rutgers.edu/integrity.shtml](http://academicintegrity.rutgers.edu/integrity.shtml). It is your responsibility to read the policy.
### CLASS ASSIGNMENT SCHEDULE

Please note that all dates are tentative and are subject to change. Announcements will be made in class and on Blackboard.

<table>
<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Class #</th>
<th>Chapter</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday</td>
<td>Sep. 2</td>
<td>1</td>
<td>1</td>
<td>The Manager and Management Accounting.</td>
</tr>
<tr>
<td>Thursday</td>
<td>Sep. 4</td>
<td>2</td>
<td>2</td>
<td>An Introduction to Cost Terms and Purposes</td>
</tr>
<tr>
<td>Tuesday</td>
<td>Sep. 9</td>
<td>3</td>
<td>2</td>
<td>Chapter 2 Review</td>
</tr>
<tr>
<td>Thursday</td>
<td>Sep. 11</td>
<td>4</td>
<td>4</td>
<td>Job Costing <em>(Notice the change in chapter order)</em></td>
</tr>
<tr>
<td>Tuesday</td>
<td>Sep. 16</td>
<td>5</td>
<td>4</td>
<td>Chapter 4 Review</td>
</tr>
<tr>
<td>Thursday</td>
<td>Sep. 18</td>
<td>6</td>
<td>5</td>
<td>Activity-Based Costing and Activity Based Management</td>
</tr>
<tr>
<td>Tuesday</td>
<td>Sep. 23</td>
<td>7</td>
<td>5</td>
<td>Chapter 5 Review</td>
</tr>
<tr>
<td>Thursday</td>
<td>Sep. 25</td>
<td>8</td>
<td>3</td>
<td>Cost Volume Profit Analysis</td>
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<td></td>
<td><em>We will be responsible for the Appendix Decision Models and Uncertainty</em></td>
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<tr>
<td>Tuesday</td>
<td>Sep. 30</td>
<td>9</td>
<td>3</td>
<td>Chapter 3 Review</td>
</tr>
<tr>
<td>Thursday</td>
<td>Oct. 2</td>
<td>10</td>
<td>1-5</td>
<td>Midterm Exam Review</td>
</tr>
<tr>
<td>Tuesday</td>
<td>Oct. 7</td>
<td>11</td>
<td></td>
<td><strong>Midterm Exam I (Chapters 1 through 5)</strong></td>
</tr>
<tr>
<td>Thursday</td>
<td>Oct. 9</td>
<td>12</td>
<td>6</td>
<td>Master Budgets and Responsibility Accounting, Part 1</td>
</tr>
<tr>
<td>Tuesday</td>
<td>Oct. 14</td>
<td>13</td>
<td>6</td>
<td>Chapter 6, Part 1 Review</td>
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<tr>
<td>Thursday</td>
<td>Oct. 16</td>
<td>14</td>
<td>6</td>
<td>Master Budgets and Responsibility Accounting, Part 2</td>
</tr>
<tr>
<td>Tuesday</td>
<td>Oct. 21</td>
<td>15</td>
<td>7</td>
<td>Flexible Budgets, Direct-Cost Variances and Management Control</td>
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<tr>
<td>Thursday</td>
<td>Oct. 23</td>
<td>16</td>
<td>7</td>
<td>Chapter 7 Review</td>
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<tr>
<td>Tuesday</td>
<td>Oct. 28</td>
<td>17</td>
<td>8</td>
<td>Flexible Budgets, Overhead Cost Variances, and Management Control</td>
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<tr>
<td>Thursday</td>
<td>Oct. 30</td>
<td>18</td>
<td>8</td>
<td>Chapter 8 Review</td>
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<tr>
<td>Tuesday</td>
<td>Nov 4</td>
<td>19</td>
<td>6-8</td>
<td>Midterm Exam Review</td>
</tr>
<tr>
<td>Thursday</td>
<td>Nov 6</td>
<td>20</td>
<td></td>
<td><strong>Midterm Exam II (Chapters 6 through 8)</strong></td>
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<tr>
<td>Tuesday</td>
<td>Nov 11</td>
<td>21</td>
<td>9</td>
<td>Inventory Costing and Capacity Analysis</td>
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<td><em>We will be responsible for the Appendix Breakeven Points in Variable Costing and Absorption Costing</em></td>
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<tr>
<td>Thursday</td>
<td>Nov 13</td>
<td>22</td>
<td>9</td>
<td>Chapter 9 Review</td>
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<tr>
<td>Tuesday</td>
<td>Nov 18</td>
<td>23</td>
<td>10</td>
<td>Determining How Costs Behave</td>
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<tr>
<td>Thursday</td>
<td>Nov 20</td>
<td>24</td>
<td>10</td>
<td>Chapter 10 Review</td>
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<tr>
<td>Tuesday</td>
<td>Nov 25</td>
<td>25</td>
<td></td>
<td><strong>NO CLASS: Follow a Thursday Schedule</strong></td>
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<tr>
<td>Thursday</td>
<td>Nov 28</td>
<td></td>
<td></td>
<td><strong>NO CLASS: Thanksgiving</strong></td>
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<tr>
<td>Tuesday</td>
<td>Dec 2</td>
<td>26</td>
<td>11</td>
<td>Chapter 11: Decision Making and Relevant Information Part 1</td>
</tr>
<tr>
<td>Thursday</td>
<td>Dec 5</td>
<td>27</td>
<td>11</td>
<td>Chapter 11: Part 2</td>
</tr>
<tr>
<td>Tuesday</td>
<td>Dec 9</td>
<td>26</td>
<td>11</td>
<td><em>(Last Class)</em> Chapter 11 Review</td>
</tr>
<tr>
<td><strong>MONDAY</strong></td>
<td>Dec.15</td>
<td></td>
<td></td>
<td><strong>Final Exam (Chapter 1 through 11) Time: 12.00-3.00pm</strong></td>
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</tbody>
</table>

That’s all the legal-eze. The real bottom line: this is an often enjoyable but usually demanding course. The keys to success are simple: read the material *before* each class, *participate* in class and online, and work on your homework and quizzes *every week*. If you don’t do these things, you’ll struggle. This is not a class that you can ignore until
just before the exams—cramming won’t cut it. Seriously. Many people don’t heed this advice – especially those with “senioritis” – and so they do not receive the grade they desire, nor do they learn much. I want you to learn, regardless of the grade you receive.

A TALE OF TWO STUDENTS

Still can’t decide if this is the course for you? I’ve taught it dozens of times, and I’ve noticed patterns in terms of those who enjoy the course and those who don’t. Maybe I can help you decide by describing the typical characteristics of the student who leaves my course happy at the end of the semester, versus the student that leaves unhappy. Both types of students get the exact same product – me – but they report quite different levels of satisfaction. Thus, I conclude that the variation is in the student. I don’t know which type of student best describes you, but you should be honest with yourself because you don’t want to spend a semester being unhappy if you have a choice. Of course, you may not have a choice, since I have a monopoly on this time slot and this is a required course for graduation. In that case, my best advice is to consider giving in – adjust your expectations and give the course a fair chance. I honestly think you’ll grow to like it.

Happy

Expects to devote 8-10 hrs/wk
Prepares in advance of each class
Able to arrive to class on time
Expects class to run full period
Appreciates a challenge
Can accept critical feedback
Able to respond to a cold call
Able to schedule tasks over time
Wants to learn Accounting
Can deal with unstructured problems
Has basic math skills
Willing to speak up in class
Interested in real-world issues
Looks past trees to see forest
Appreciates dry sense of humor
Has senioritis under control

Unhappy

Expects to devote 3-5 hrs/wk
Expects prof. to summarize text
Unable to arrive to class on time
Expects to get out of class early
Wants to skate by until graduation
Takes critical feedback personally
Avoids ever speaking in class
Waits until last minute
Wants to pass Accounting
Expects step-by-step directions
Has poor math skills
Prefers to zone out during class
Unconcerned with current events
Accustomed to memorizing terms
Just say what’s on exam
Uncontrolled senioritis

NEED TO CONTACT ME? The best way is through e-mail: