



| DANIELS COLLEGE OF BUSINESS   UNIVERSITY OF DENVER |                                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Our Vision</b>                                  | A premier private business college globally recognized as a leader whose educational experiences, outreach, and knowledge creation transforms lives, organizations and communities.                                                                                                                  |
| <b>Our Values</b>                                  | <b>Excellence. Ethics. Community.</b><br>We are committed to the values of excellence and ethics that serve to sustain a rich and dynamic learning community.                                                                                                                                        |
| <b>Our Mission</b>                                 | <b>Ethical Practice. Thought Leadership. Global Impact.</b><br>The Daniels College of Business is dedicated to educating ethical business leaders, advancing the theory and practice of business, and making a positive global impact.                                                               |
| <b>Our Goals</b>                                   | <ul style="list-style-type: none"><li>• Market-relevant programs</li><li>• Research-driven knowledge creation</li><li>• Interdisciplinary collaboration</li><li>• Community of choice</li><li>• Financial and resource strength</li><li>• Leading-edge infrastructure</li><li>• Reputation</li></ul> |

To read more: [daniels.du.edu/aboutus/missionvisionvalues.html](https://daniels.du.edu/aboutus/missionvisionvalues.html)

### Department Mission:

Our mission as a school of accountancy in a great private university dedicated to the public good is:

- To foster Enlightened Practice, Professional Achievement, Knowledge Creation and a Commitment to Community among its graduates, faculty and others engaged in the accounting profession and related disciplines.
- Enlightened Practice means ensuring that our graduates understand the theory and practice of accounting and its ramifications on society, the profession and organizations.
- Professional Achievement includes accomplishment at each level of one's career and commitment to life-long learning, competence and integrity.
- Knowledge Creation means scholarship which improves our understanding of accounting, the practice of accounting and the process of educating future accountants.
- Commitment to Community is the process of giving of oneself both to the community that supports one's efforts and achievements and to the community at large. Commitment to Community is a vital aspect of the accounting profession and is critical to the School's ongoing success.

**Name of Instructor:** Annette Fertig

**E-Mail Address:** [Annette.Fertig@du.edu](mailto:Annette.Fertig@du.edu)

**Best Way to Contact Me:** Email my DU email. I check this email daily and will respond promptly. We can meet in the classroom before or after class. Email me for an appointment.

**Course Title:** Accounting for Decision Making

**Quarter/Year:** Spring 2015

**Course Number, Section and CRN:** ACTG 2305-01

**Prerequisite:** ACTG 2205

**Meeting Place and Time:** Saturday, 8 am – 11:50 am,  
March 21, 2016 – May 29, 2016

## **Required Course Information**

### **Course Description and Modules:**

*Accounting for Decision-Making* introduces or reinforces concepts and techniques for using accounting information for managerial purposes. The focus is on interpreting financial information and making business decisions, not accumulating or preparing accounting information. After completing this course, the student should understand:

- Business cost behavior.
- Techniques and uses of cost-volume-profit analysis.
- Relevant factors for short-term decision-making.
- Cost accumulation, tracing, and allocation.
- Components and uses of the master budget.
- Comparison of variable costing and absorption costing income statements.

To master the course material, the student will need a basic understanding of historical financial accounting, but the course emphasizes present and future management actions.

### **Learning Outcomes**

1. Students will define and apply concepts of fixed, variable, and mixed cost behaviors.
2. Students will compute and apply cost-volume-profit concepts.
3. Students will evaluate relevant information for short term decisions and apply them to various managerial situations.
4. Students will use activity based costing to accumulate, trace, and allocate costs.
5. Students will create master budgets and various sub-budgets and perform variance analysis.
6. Students will analyze the differences between variable costing income statements and absorption costing income statements.

## Required Materials

**Textbook:** Managerial Accounting, 15<sup>th</sup> edition, Garrison, Noreen & Brewer

Publisher: McGraw-Hill Irwin, 2015

ISBN: 9780078025631

*The loose-leaf edition with ConnectPlus is available for purchase (ISBN 9781259181252). You will need to purchase a Connect access code and register with Connect.*

**Connect access:** Register with Connect at <http://connect.mheducation.com/class/a-fertig-actg-2305-01>. You will have access to an online e-book through connect.

**Additional Materials:** A calculator (other than your phone).

**Canvas:** All information for this course will be available on Canvas. It is the student's responsibility to check Canvas daily for regular updates since the schedule will be dynamic (due dates may change, assignments might be modified etc.). Students will be notified when major changes are made through Canvas and by DU e-mail.

## ALL STUDENTS NEED TO FOLLOW THESE EXPECTATIONS:

### University of Denver Honor Code

All students are expected to abide by the University of Denver Honor Code. These expectations include the application of academic integrity and honesty in your class participation and assignments. The Honor Code can be viewed in its entirety at this link: <http://www.du.edu/studentlife/studentconduct>.

All members of the University of Denver are expected to uphold the values of Integrity, Respect, and Responsibility. These values embody the standards of conduct for students, faculty, staff, and administrators as members of the University community.

In order to foster an environment of ethical conduct in the University community, all community members are expected to take "constructive action," that is, any effort to discuss or report any behavior contrary to the *Honor Code* with a neutral party. Failure to do so constitutes a violation of the DU Honor Code. Specifically, plagiarism and cheating constitute academic misconduct and can result in both a grade penalty imposed by the instructor and disciplinary action including suspension or expulsion. As part of their responsibility to uphold the Honor Code, instructors reserve the right to have papers submitted through SafeAssign to check for plagiarism against a database of papers submitted previously at DU, a national database of papers, and the Internet.

**Honesty:** Attempted cheating on any exam or written assignment will result in an automatic "F" in the course and an incident report being filed with the Office of Student Conduct.

From Section 2 of the DU Honor Code: **Academic Misconduct** includes, but is not limited to:

- Plagiarism, including any representation of another's work or ideas as one's own in academic and educational submissions.
- Cheating, including any actual or attempted use of resources not authorized by the instructor(s) for academic submissions, and/or any actual or attempted effort to assist another student in cheating.
- Double submission, including any submission of an academic work for more than one course without expressed permission.
- Fabrication, including any falsification or creation of data, research or resources to support academic

- submissions.as:

The provisions of the University of Denver Honor Code apply to this course. Please familiarize yourself with these, and refer to them for guidance with any ethical issues involving this course. The instructor is available to discuss any problems.

### **Official Communications**

The standard method of communicating official information from the Daniels College of Business to its students is through email. Students are provided a DU account using the protocol of firstname.lastname@du.edu, but must set up a "preferred" off-campus email address. Emails sent to the DU account will be forwarded to the preferred email account. DU accounts do not store messages. More information is available at: <http://www.du.edu/studentemail/>.

### **Students with Disabilities**

A student who qualifies for academic accommodations because of a disability must submit a Faculty Letter to the instructor from the DU Disability Services Program (DSP) in a timely manner, so that the needs of the student can be addressed. Accommodations will not be provided retroactively, e.g., following an exam or after the due date of a project. DSP determines eligibility for accommodations based on documented disabilities. DSP is located in Ruffatto Hall, 1999 E. Evans Ave. (303-871-2278). <http://www.du.edu/studentlife/disability/dsp/index.html> .

### **Performance Assessment**

The Daniels College of Business may use assessment tools in this course and other courses for evaluation. Educational Assessment is defined as the systematic collection, interpretation, and use of information about student characteristics, educational environments, learning outcomes and client satisfaction to improve program effectiveness, student performance and professional success.

### **Conflicts of Interest, including Gifts from Students**

The University of Denver requires all employees to avoid real or perceived conflicts of interest.

### **Emergency Procedures**

The College places great emphasis on the safety of its students. Please respect emergency instructions, including fire alarms. For more information, go to <http://www.du.edu/emergency/whattodowhen/index.html>

### **GRADING STRUCTURE**

***An Important Note About Grades:*** The grade you achieve will bear a direct relationship to the effort you put into this class. Class presentations and in-class small group projects, as well as the homework assignments and exams, are designed to prepare you to understand core concepts.

| <b>Sources:</b>                    | <b>Points:</b> |
|------------------------------------|----------------|
| Participation/In Class Assignments | 50             |
| Connect Homework Assignments       | 270            |
| Exam 1                             | 100            |
| Exam 2                             | 100            |
| Exam 3                             | 100            |
| <b>TOTAL POINTS</b>                | <b>620</b>     |
|                                    |                |

## Grading Scale:

|              |    |              |    |
|--------------|----|--------------|----|
| 93 and above | A  | 73-76        | C  |
| 90-92        | A- | 70-72        | C- |
| 87-89        | B+ | 67-69        | D+ |
| 83-86        | B  | 63-66        | D  |
| 80-82        | B- | 60-62        | D- |
| 77-79        | C+ | 59 and below | F  |

**Participation/In Class Assignments:** Students must conduct themselves so as not to disrupt the class, including but not limited to arriving on time, not leaving the room until the break or the end of class, not conducting side-conversations with other students, not doing work for other classes. Cell phones and pagers must be silenced during class. **Class attendance is mandatory.** Classes missed are at your own risk and will impact your participation grade. Successful completion of the course without excellent attendance is doubtful. Students are expected to actively participate in all classroom discussions.

**McGraw Hill Connect:** All Connect assignments are due Saturday morning by 8 am. **Homework is to be completed individually** and submitted prior to the due date and time. Students will be given 3 attempts to complete the homework prior to the due date. It is solely the student's responsibility to schedule, budget, and plan his/her time effectively to complete the homework on time. **Online homework submitted immediately past the due date will automatically receive a zero regardless of the reason. Late homework will not be accepted for any reason.**

**Exams:** There will be three exams. You must take all exams on the scheduled dates, at the scheduled times.

## How to Be Successful In this Class:

Timely completion of assignments, prompt attendance, active participation in class activities and discussions, and the tested ability to apply learned knowledge to common-life experiences and business scenarios will weigh toward your grade.

The best thing that you can do to improve your understanding of each concept is to read each chapter before you come to class! If you are prepared, you will be able to participate in the class discussion and you will be able to ask questions on material you are having difficulty comprehending.

### ACTG 2305 Course Schedule Saturdays

| Session | Date | Read          | Topic                                                                              | Submit            |
|---------|------|---------------|------------------------------------------------------------------------------------|-------------------|
| 1       | 3/26 | Syllabus/Ch 1 | Managerial Accounting: An Overview                                                 |                   |
|         |      | Ch 2          | Cost Concepts                                                                      |                   |
| 2       | 4/2  | Ch 3          | Job-Order Costing                                                                  | Connect Ch 2      |
| 3       | 4/9  | Ch 5          | Cost-Volume-Profit Relationships                                                   | Connect Ch 3      |
| 4       | 4/16 | Ch 7          | Activity-Based Costing                                                             | Connect Ch 5      |
| 5       | 4/23 |               | <b>Exam #1-Chapters 2, 3, 5 &amp; 7</b>                                            | Connect Ch 7      |
|         |      | Ch 8          | Master Budgeting                                                                   |                   |
| 6       | 4/30 | Ch 8          | Master Budgeting                                                                   |                   |
|         |      | Ch 9          | Flexible Budgets                                                                   |                   |
| 7       | 5/7  | Ch 9          | Flexible Budgets                                                                   | Connect Ch 8      |
|         |      | Ch 10         | Standard Costs & Variances                                                         |                   |
| 8       | 5/14 |               | <b>Exam #2- Chapters 8, 9 &amp; 10</b>                                             | Connect Ch 9 & 10 |
|         |      | Ch 11         | Performance Measurement in Decentralized Organizations                             |                   |
| 9       | 5/21 | Ch 12         | Differential Analysis                                                              | Connect Ch 11     |
| 10      | 5/28 |               | <b>Final Exam- Chapters 11, 12 &amp; Other Topics Discussed throughout Quarter</b> | Connect Ch 12     |