

RECEIVED

NOV 13 2013

OFFICE OF THE  
SENATE COUNCIL**Course Information**

Date Submitted: 7/8/2013

Current Prefix and Number: B&amp;E - Business and Economics , B&amp;E 222 - ACCOUNTING FUNDAMENTALS II

Other Course:

Proposed Prefix and Number: B&amp;E 222

What type of change is being proposed?

Major – Add Distance Learning

Should this course be a UK Core Course? No

**1. General Information**

a. Submitted by the College of: College of Business and Economics

b. Department/Division: Business and Economics

c. Is there a change in 'ownership' of the course? No

If YES, what college/department will offer the course instead: Select...

e. Contact Person

Name: John Smigla

Email: johnsmigla@uky.edu

Phone: 323-9683

Responsible Faculty ID (if different from Contact)

Name:

Email:

Phone:

f. Requested Effective Date

Semester Following Approval: Yes OR Effective Semester:

**2. Designation and Description of Proposed Course**

a. Current Distance Learning (DL) Status: N/A

b. Full Title: ACCOUNTING FUNDAMENTALS II

Proposed Title: Accounting Fundamentals II

c. Current Transcript Title: ACCOUNTING FUNDAMENTALS II

Proposed Transcript Title: Accounting Fundamentals II

d. Current Cross-listing: none

Proposed – ADD Cross-listing : N/A

Proposed – REMOVE Cross-listing:

e. Current Meeting Patterns

LECTURE: 2

Proposed Meeting Patterns

LECTURE: 2

f. Current Grading System: ABC Letter Grade Scale

Proposed Grading System: PropGradingSys

g. Current number of credit hours: 2

Proposed number of credit hours: 2

h. Currently, is this course repeatable for additional credit? No

Proposed to be repeatable for additional credit? No

If Yes: Maximum number of credit hours:

If Yes: Will this course allow multiple registrations during the same semester? No

2i. Current Course Description for Bulletin: Examines the preparation and use of accounting information for management decision making. Provides an understanding of various traditional and contemporary management accounting techniques used to combine and analyze data within a company. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement.

Proposed Course Description for Bulletin: Examines the preparation and use of accounting information for management decision making. Provides an understanding of various traditional and contemporary management accounting techniques used to combine and analyze data within a company. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement.

2j. Current Prerequisites, if any: Prereq: Acceptance into MBA program, other graduate program or consent of instructor.

Proposed Prerequisites, if any: Prereq: Acceptance into MBA program, other graduate program or consent of instructor.

2k. Current Supplementary Teaching Component:

Proposed Supplementary Teaching Component: No Change

3. Currently, is this course taught off campus? No

Proposed to be taught off campus? No

If YES, enter the off campus address:

4. Are significant changes in content/student learning outcomes of the course being proposed? No

If YES, explain and offer brief rational: N/A

5a. Are there other depts. and/or pgms that could be affected by the proposed change? No

If YES, identify the depts. and/or pgms: N/A

5b. Will modifying this course result in a new requirement of ANY program? No

If YES, list the program(s) here: N/A

6. Check box if changed to 400G or 500: No

## Distance Learning Form

Instructor Name:

Instructor Email:

Internet/Web-based: No

Interactive Video: No

Hybrid: No

1. How does this course provide for timely and appropriate interaction between students and faculty and among students? Does the course syllabus conform to University Senate Syllabus Guidelines, specifically the Distance Learning Considerations?

2. How do you ensure that the experience for a DL student is comparable to that of a classroom-based student's experience? Aspects to explore: textbooks, course goals, assessment of student learning outcomes, etc.

3. How is the integrity of student work ensured? Please speak to aspects such as password-protected course portals, proctors for exams at interactive video sites; academic offense policy; etc.

4. Will offering this course via DL result in at least 25% or at least 50% (based on total credit hours required for completion) of a degree program being offered via any form of DL, as defined above?

If yes, which percentage, and which program(s)?

5. How are students taking the course via DL assured of equivalent access to student services, similar to that of a student taking the class in a traditional classroom setting?

6. How do course requirements ensure that students make appropriate use of learning resources?

7. Please explain specifically how access is provided to laboratories, facilities, and equipment appropriate to the course or program.

8. How are students informed of procedures for resolving technical complaints? Does the syllabus list the entities available to offer technical help with the delivery and/or receipt of the course, such as the Information Technology Customer Service Center (<http://www.uky.edu/UKIT/>)?

9. Will the course be delivered via services available through the Distance Learning Program (DLP) and the Academic Technology Group (ATL)? NO

If no, explain how student enrolled in DL courses are able to use the technology employed, as well as how students will be provided with assistance in using said technology.

10. Does the syllabus contain all the required components? NO

11.I, the instructor of record, have read and understood all of the university-level statements regarding DL.

Instructor Name:

SIGNATURE|JMETT2|Joanie Ett-Mims|B&E 222 CHANGE Undergrad Council Review|20131113

SIGNATURE|SKELLEY|Scott W Kelley|B&E 222 CHANGE College Review|20130913

Courses	Request Tracking
---------	------------------

## Course Change Form

<https://myuk.uky.edu/sap/bc/soap/rfc?services=>

[Open in full window to print or save](#)

Generate R

Attachments:

Upload File

ID	Attachment
Delete 2066	Distance Learning Form B&E 222.doc
Delete 2568	B&E 222-Accounting Fundamentals II Online Syllabus

1

Select saved project to retrieve...

NOTE: Start form entry by choosing the Current Prefix and Number  
(\*denotes required fields)

	Current Prefix and Number:	B&E - Business and Economics B&E 222 - ACCOUNTING FUNDAMENTALS II	Proposed Prefix & Number:	B&E 222
*	What type of change is being proposed?	<input type="checkbox"/> Major Change <input checked="" type="checkbox"/> Major - Add Distance Learning <input type="checkbox"/> Minor - change in number within the same hundred series, except 799 is the same "hundred series" <input type="checkbox"/> Minor - editorial change in course title or description which does change in content or emphasis <input type="checkbox"/> Minor - a change in prerequisite(s) which does not imply a change in content or emphasis, or which is made necessary by the elimination of a prerequisite(s) <input type="checkbox"/> Minor - a cross listing of a course as described above		
	Should this course be a UK Core Course? <input type="radio"/> Yes <input checked="" type="radio"/> No	If YES, check the areas that apply:		
	<input type="checkbox"/> Inquiry - Arts & Creativity	<input type="checkbox"/> Composition & Communications - II		
	<input type="checkbox"/> Inquiry - Humanities	<input type="checkbox"/> Quantitative Foundations		
	<input type="checkbox"/> Inquiry - Nat/Math/Phys Sci	<input type="checkbox"/> Statistical Inferential Reasoning		
	<input type="checkbox"/> Inquiry - Social Sciences	<input type="checkbox"/> U.S. Citizenship, Community, Diversity		
	<input type="checkbox"/> Composition & Communications - I	<input type="checkbox"/> Global Dynamics		
1.	General Information			
a.	Submitted by the College of:	College of Business and Economics	Submission Date:	7/8/2013
b.	Department/Division:	Business and Economics		
c.*	Is there a change in "ownership" of the course? <input type="radio"/> Yes <input checked="" type="radio"/> No If YES, what college/department will offer the course instead? Select...			
e.*	* Contact Person Name:	John Smigla	Email:	johnsmigla@uky.edu
	* Responsible Faculty ID (if different from Contact):		Email:	
			Phone:	323-9683
f.*	Requested Effective Date:	<input checked="" type="checkbox"/> Semester Following Approval	OR	Specific Term: 2
2.	Designation and Description of Proposed Course.			
a.	Current Distance Learning(DL) Status:	<input checked="" type="radio"/> N/A <input type="radio"/> Already approved for DL* <input type="radio"/> Please Add <input type="radio"/> Please Drop		
	*If already approved for DL, the Distance Learning Form must also be submitted unless the department affirms (by checking this box) that the proposed change will not affect DL delivery.			
b.	Full Title:	ACCOUNTING FUNDAMENTALS II	Proposed Title: *	Accounting Fundamentals I:

c. Current Transcript Title (if full title is more than 40 characters):		ACCOUNTING FUNDAMENTALS II			
c. Proposed Transcript Title (if full title is more than 40 characters):		Accounting Fundamentals II			
d. Current Cross-listing:	<input checked="" type="checkbox"/> N/A	OR	Currently <sup>3</sup> Cross-listed with (Prefix & Number):	none	
Proposed – ADD <sup>3</sup> Cross-listing (Prefix & Number):			N/A		
Proposed – REMOVE <sup>3,d</sup> Cross-listing (Prefix & Number):					
e. Courses must be described by <u>at least one</u> of the meeting patterns below. Include number of actual contact hours <sup>5</sup> for each meeting pattern					
Current:	Lecture 2	Laboratory <sup>5</sup>	Recitation	Discussion	Indep. Stud
	Clinical	Colloquium	Practicum	Research	Residency
	Seminar	Studio	Other: Please explain:		
Proposed: *	Lecture 2	Laboratory <sup>5</sup>	Recitation	Discussion	Indep. Stud
	Clinical	Colloquium	Practicum	Research	Residency
	Seminar	Studio	Other: Please explain:		
f. Current Grading System:	ABC Letter Grade Scale				
Proposed Grading System:*	<input checked="" type="radio"/> Letter (A, B, C, etc.) <input type="radio"/> Pass/Fail <input type="radio"/> Medicine Numeric Grade (Non-medical students will receive a letter grade) <input type="radio"/> Graduate School Grade Scale				
g. Current number of credit hours:	2		Proposed number of credit hours:*	2	
h.* Currently, is this course repeatable for additional credit?					<input type="radio"/> Yes <input checked="" type="radio"/> No
* Proposed to be repeatable for additional credit?					<input checked="" type="radio"/> Yes <input type="radio"/> No
If YES:	Maximum number of credit hours:				
If YES:	Will this course allow multiple registrations during the same semester?				<input type="radio"/> Yes <input checked="" type="radio"/> No
i. Current Course Description for Bulletin:	Examines the preparation and use of accounting information for management decision making. Provides an understanding of various traditional and contemporary management accounting techniques used to combine and analyze data within a company. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement.				
* Proposed Course Description for Bulletin:	Examines the preparation and use of accounting information for management decision making. Provides an understanding of various traditional and contemporary management accounting techniques used to combine and analyze data within a company. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement.				
j. Current Prerequisites, if any:	Prereq: Acceptance into MBA program, other graduate program or consent of instructor.				
* Proposed Prerequisites, if any:					

Prereq: Acceptance into MBA program, other graduate program or consent of instructor.	
k. Current Supplementary Teaching Component, if any:	<input type="radio"/> Community-Based Experience <input type="radio"/> Service Learning <input type="radio"/> Both
Proposed Supplementary Teaching Component:	<input type="radio"/> Community-Based Experience <input type="radio"/> Service Learning <input type="radio"/> Both <input checked="" type="radio"/> No Change
<b>3. Currently, is this course taught off campus?</b>	
<input type="radio"/> Yes <input checked="" type="radio"/> No	
* Proposed to be taught off campus?	
<input type="radio"/> Yes <input checked="" type="radio"/> No	
If YES, enter the off campus address:	
4.* Are significant changes in content/student learning outcomes of the course being proposed?	
<input type="radio"/> Yes <input checked="" type="radio"/> No	
If YES, explain and offer brief rationale:	
N/A	
<b>5. Course Relationship to Program(s).</b>	
a.* Are there other depts and/or pgms that could be affected by the proposed change?	
<input type="radio"/> Yes <input checked="" type="radio"/> No	
If YES, identify the depts. and/or pgms:	
N/A	
b.* Will modifying this course result in a new requirement <sup>2</sup> for ANY program?	
<input type="radio"/> Yes <input checked="" type="radio"/> No	
If YES <sup>2</sup> , list the program(s) here:	
N/A	
<b>6. Information to be Placed on Syllabus.</b>	
a.	<input type="checkbox"/> Check box if <u>changed to</u> 400G or 500.
	If <u>changed to</u> 400G- or 500-level course you must send in a syllabus and you must include the differentiation between undergraduate and graduate students by: (i) requiring additional assignments by the graduate students; and/or (ii) est different grading criteria in the course for graduate students. (See <i>SF 3.1.4</i> )

<sup>1</sup> See comment description regarding minor course change. *Minor changes are sent directly from dean's office to Senate Council Chair.* If Chair deems the change as "not minor," the form will appropriate academic Council for normal processing and contact person is informed.

<sup>2</sup> Courses are typically made effective for the semester following approval. No course will be made effective until all approvals are received.

<sup>3</sup> Signature of the chair of the cross-listing department is required on the Signature Routing Log.

<sup>4</sup> Removing a cross-listing does not drop the other course – it merely unlinks the two courses.

<sup>5</sup> Generally, undergrad courses are developed such that one semester hr of credit represents 1 hr of classroom meeting per wk for a semester, exclusive of any lab meeting. Lab meeting gene least two hrs per wk for a semester for 1 credit hour. (See *SR 5.2.1*.)

<sup>6</sup> You must also submit the Distance Learning Form in order for the course to be considered for DL delivery.

<sup>7</sup> In order to change a program, a program change form must also be submitted.

Submit as New Proposal    Save Current Changes





## Distance Learning Form

This form must accompany every submission of a new/change course form that requests a change in delivery mode.

All fields are required!

**Introduction/Definition:** For the purposes of the Commission on Colleges Southern Association of Colleges and Schools accreditation review, *distance learning* is defined as a formal educational process in which the majority of the instruction (interaction between students and instructors and among students) in a course occurs when students and instructors are not in the same place. Instruction may be synchronous or asynchronous. A distance learning (DL) course may employ correspondence study, or audio, video, or computer technologies.

A number of specific requirements are listed for DL courses. **The *department proposing the change in delivery method is responsible for ensuring that the requirements below are satisfied at the individual course level.*** It is the responsibility of the instructor to have read and understood the university-level assurances regarding an equivalent experience for students utilizing DL (available at <http://www.uky.edu/USC/New/forms.htm>).

Course Number and Prefix: B&E 222	Date: 7/8/2013
Instructor Name: John Smigla	Instructor Email: johnsmigla@uky.edu

<b>Curriculum and Instruction</b>	
1.	<p>How does this course provide for timely and appropriate interaction between students and faculty and among students? Does the course syllabus conform to University Senate Syllabus Guidelines, specifically the Distance Learning Considerations?</p> <p>Students are permitted to email, call, or visit the professor with any questions they may have. Yes, the syllabus conforms to all University Senate Syllabus Guidelines.</p>
2.	<p>How do you ensure that the experience for a DL student is comparable to that of a classroom-based student's experience? Aspects to explore: textbooks, course goals, assessment of student learning outcomes, etc.</p> <p>The same material will be covered. Learning outcomes are the same and the point distribution with regard to exams, cases, and homework have not changed.</p>
3.	<p>How is the integrity of student work ensured? Please speak to aspects such as password-protected course portals, proctors for exams at interactive video sites; academic offense policy; etc.</p> <p>To ensure that students have learned the material, the exams must be taken in person and will be proctored by the instructor.</p>
4.	<p>Will offering this course via DL result in 25% or 50% (based on total credit hours required for completion) of a degree program being offered via any form of DL, as defined above?</p> <p>This course is currently only being used to fulfill the accounting prerequisite requirement for the MBA program and will not satisfy ANY undergraduate degree requirement.</p> <p>If yes, which program(s)?</p>
5.	<p>How are students taking the course via DL assured of equivalent access to student services, similar to that of a student taking the class in a traditional classroom setting?</p>

Abbreviations: TASC = Teaching and Academic Support Center DL = distance learning DLP = Distance Learning Programs

	Students will have access to services provided by Distance Learning Programs as well as IT. Also, the students will have full access to the instructor by email, phone, and office visits.
<b>Library and Learning Resources</b>	
6.	How do course requirements ensure that students make appropriate use of learning resources?  Some of the Financial Statement Analysis cases will require students to use library facilities and other resources such as Dunn and Bradstreet or Standard and Poors data bases.
7.	Please explain specifically how access is provided to laboratories, facilities, and equipment appropriate to the course or program.  Not Applicable to this course
<b>Student Services</b>	
8.	How are students informed of procedures for resolving technical complaints? Does the syllabus list the entities available to offer technical help with the delivery and/or receipt of the course, such as the Teaching and Academic Support Center ( <a href="http://www.uky.edu/TASC/index.php">http://www.uky.edu/TASC/index.php</a> ) and the Information Technology Customer Service Center ( <a href="http://www.uky.edu/UKIT/">http://www.uky.edu/UKIT/</a> )?  The syllabus provides contact information for obtaining technical assistance.
9.	Will the course be delivered via services available through the Teaching and Academic Support Center?  Yes <input checked="" type="checkbox"/>  No <input type="checkbox"/>  If no, explain how students enrolled in DL courses are able to use the technology employed, as well as how students will be provided with assistance in using said technology.  NA
Does the syllabus contain all the required components, below? Yes	
<input type="checkbox"/> Instructor's <i>virtual</i> office hours, if any. <input type="checkbox"/> The technological requirements for the course. <input type="checkbox"/> Contact information for TASC ( <a href="http://www.uky.edu/TASC/">http://www.uky.edu/TASC/</a> ; 859-257-8272) and Information Technology Customer Service Center ( <a href="http://www.uky.edu/UKIT/">http://www.uky.edu/UKIT/</a> ; 859-257-1300). <input type="checkbox"/> Procedure for resolving technical complaints. <input type="checkbox"/> Preferred method for reaching instructor, e.g. email, phone, text message. <input type="checkbox"/> Maximum timeframe for responding to student communications. <input type="checkbox"/> Information on Distance Learning Library Services ( <a href="http://www.uky.edu/Libraries/DLLS">http://www.uky.edu/Libraries/DLLS</a> ) <ul style="list-style-type: none"> <li>o Carla Cantagallo, DL Librarian</li> <li>o Local phone number: 859 257-0500, ext. 2171; long-distance phone number: (800) 828-0439 (option #6)</li> <li>o Email: <a href="mailto:dllservice@email.uky.edu">dllservice@email.uky.edu</a></li> <li>o DL Interlibrary Loan Service: <a href="http://www.uky.edu/Libraries/libpage.php?lweb_id=253&amp;lilib_id=16">http://www.uky.edu/Libraries/libpage.php?lweb_id=253&amp;lilib_id=16</a></li> </ul>	

Abbreviations: TASC = Teaching and Academic Support Center DL = distance learning DLP = Distance Learning Programs

10. I, the instructor of record, have read and understood all of the university-level statements regarding DL.

Instructor Name: John Smigla

Instructor Signature:

Adelphi University Senate Approval

**B&E 222-Accounting Fundamentals II (Distance Learning Format)**

TEXT: Managerial Accounting for Managers, Noreen, Brewer & Garrison, 3<sup>rd</sup> edition, McGraw Hill, and access to 'Connect Plus Accounting', ISBN 978-0-07-802542-6 or 0-07-802542-7

PROFESSOR: John Smigla

OFFICE: Gatton College of Business and Economics-Room 350A

EMAIL: johnsmigla@uky.edu

PHONE: 859-323-9683

OFFICE HRS: Tuesday and Thursday: 9:30-11:30 am  
You can also contact me by email or phone and I will respond within 12 hours during the regular semester.

**COURSE DESCRIPTION:**

Examines the preparation and use of accounting information for management decision making. Provides an understanding of various traditional and contemporary management accounting techniques used to combine and analyze data within a company. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement.

Prerequisite: Acceptance into MBA program, other graduate program or consent of instructor.

**COURSE RATIONALE:**

This pre-MBA course will provide you with the basic managerial accounting knowledge you will need to enter the MBA program. The course will focus upon using accounting information as an insider to the organization to direct and control operations. The use of internal accounting data will not be limited to just the manufacturing sector and applications will be made throughout the course to the service and retailing industries. Throughout this course, you will experience that the conventional income statement prepared for external users is not well suited for internal decision making purposes. You will also gain an appreciation that internal accounting reports need to be very flexible depending upon the company's needs as compared to the external financial reports studied in financial accounting. At the conclusion of this course, you will possess the basic managerial decision making skills employing internal accounting information to continue further study at the graduate level. Cost concepts as well as job-order, activity-based, and process costing systems are studied in detail. Students will gain an understanding of the master budget and flexible budgets, overhead analysis, contribution margin, standard costing, and decentralization. Cost-volume-profit relationships and cost behavior will be analyzed along with relevant costs for decision making purposes

#### STUDENT LEARNING OUTCOMES:

- Describe the ethical issues involved in managerial accounting and make value judgments.
- Contrast the various cost concepts.
- Differentiate a job order costing system from a process costing system.
- Interpret a schedule of cost of goods manufactured.
- Contrast the product costs computed under activity-based costing with conventional costing methods.
- Analyze cost by using both the scatter-graph and the high-low method.
- Interpret an income statement using the contribution format.
- Calculate and interpret breakeven points and cost-volume-profit.
- Prepare and interpret various budgets and flexible budgets.
- Compare spending and efficiency variances.
- Compare relevant and irrelevant cost and apply them in various types of analysis.
- Compare and evaluate return on investment and residual income.

#### METHOD OF INSTRUCTION:

All lectures and homework problems assigned will be covered step by step with explanations on Blackboard. Since you will work at your own pace in this course, we will not have any Blackboard discussions however, we will use 'Connect Plus Accounting' a homework manager system through your textbook publisher. I will assign algorithmic versions of the homework problems I cover in lecture and you will be required to solve similar problems for your class participation component of your grade. You will also be required to post your solutions to the Cases assigned on blackboard. These activities will require you to present a logical argument, or answer a series of questions, or solve various problems after reviewing and analyzing the information presented. These Cases will assist you in achieving many of the course objectives previously listed. **These assignments are to be worked by each individual student with no communication with other students or anyone else.** (See next section)

#### HONOR CODE:

The UKY Honor Code applies to all aspects of this course. Per university policy, students shall not plagiarize, cheat, or falsify or misuse academic records. Students are expected to adhere to University policy on cheating and plagiarism in all courses. The minimum penalty for a first offense is a zero on the assignment on which the offense occurred. If the offense is considered severe or the student has other academic offenses on their record, more serious penalties, up to suspension from the university may be imposed. Any violation is considered unacceptable and I will pursue the required and necessary actions. For a copy of the rules of the University Senate governing academic misconduct, see section 6.3 on the following web page:

<http://www.uky.edu/StudentAffairs/Code/part2.htm>.

#### REQUIRED TECHNOLOGY AND RESOURCES:

- The latest version of Java
- The latest version of Adobe Flash
- The latest version of Adobe Acrobat Reader
- Microsoft Office (Available free to students through <http://download.uky.edu>)

If you have any questions or need assistance, the UKIT Service Desk is available for all supported student technology needs.

<http://www.uky.edu/ukit/Help/>

Phone: 859-218-HELP(4357)

Toll-Free: 1-877-481-UKIT(8548)

Email: [helpdesk@uky.edu](mailto:helpdesk@uky.edu)

Contact information for Distance Learning Programs is: (<http://www.uky.edu/DistanceLearning>)

Contact Information on Distance Learning Library Services

(<http://www.uky.edu/Libraries/DLLS>)

- Carla Cantagallo, DL Librarian
- Local phone number: 859 257-0500, ext. 2171; long-distance phone number: (800) 828-0439 (option #6)
- Email: [dllservice@email.uky.edu](mailto:dllservice@email.uky.edu)
- DL Interlibrary Loan Service:  
[http://www.uky.edu/Libraries/libpage.php?lweb\\_id=253&llib\\_id=16](http://www.uky.edu/Libraries/libpage.php?lweb_id=253&llib_id=16)

#### GRADE ASSESSMENT:

Your final grade will be based upon the following point distribution:

Midterm Exam	200 points
Final Exam	200
Cases (10 points each)	50
Connect Plus Accounting	<u>50</u>
Total Points	<u>500</u> points

The grading scale is as follows:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
E	59% or lower

The mid-term and final exams must be taken in person on any Wednesday during the regular semester from 2-7 pm. You will need to contact me a week before you plan to take either exam and I will inform you what room the exam will be held in.

#### MISSED EXAMS:

If you are unable to take a scheduled exam, you must notify me by email no later than 5 pm the day before the exam to avoid any point penalty. For later notifications or no shows, you will need to provide a medical emergency excuse or other evidence indicating that you were unable to make the exam and notify me. If you fail to provide this evidence, you will be penalized 20 points.

## ACADEMIC ACCOMMODATION:

If you have a documented disability that requires academic accommodations, please contact me as soon as possible. In order to receive accommodations in this course, you must provide me with a Letter of Accommodation from the Disability Resource Center (Room 2, Alumni Gym, 257-2754, jkarnes@uky.edu) for coordination of campus disability services available to students with disabilities.

## COURSE CALENDAR:

<u>Lecture and Discussion Topics</u>	<u>Assignment Due</u>
Managerial Accounting an Overview (Chap. 1)	Read Only
Managerial Accounting and Cost Concepts (Chap. 2)	Exercises 2-1 through 2-7, 2-9, 2-11 Case 2A-5 'Analysis of Mixed Costs in a Pricing Decision' (For parts 1 & 2 use the High-Low Method instead)
Cost-Volume-Profit Relationships (Chap. 3)	Exercises: 3-2, 3-4, 3-5, 3-6, 3-8, 3-9, 3-11, 3-15, 3-16, 3-17 Case 3-33 'Break Evens for Individual Products'
Job order Costing (Chap. 4)	Exercises: 4-1, 4-3, 4-5, 4-11, 4-12, 4-15 Case 4-26 'Ethics and the Manager'
Variable Costing and Segment Reporting (Chap. 5)	Exercises: 5-2, 5-4, 5-7, 5-13, 5-14, 5-15
Activity-Based Costing (Chap. 6)	Exercises: 6-1, 6-2, 6-46-6
<hr/> <b>Mid-term Exam (200 points), Chapters 1-6. You must schedule one week in advance and take in person.</b>	
Differential Analysis (Chap. 7)	Exercises: 7-2, 7-3, 7-4, 7-9,-7-10, 7-12, 7-13, 7-14 Case 7-32 'Ethics & the Manager; Shut Down or Continue' Case 7-33 'Sell or Process Further Decision'
Profit Planning (Chap. 9)	Exercises: 9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9-8, Problem 9-16
Flexible Budgets and Performance Analysis (Chap. 10)	Exercises: 10-7, 10-9, 10-10, 10-11, 10-12, 10-13, 10-16
Standard Costs and Variances (Chap. 11)	Exercises: 11-1, 11-2, 11-6
Performance Measurement in Decentralized Org. Chap 12)	Exercises: 12-1, 12-2, 12-9, 12-10
<hr/> <b>Final Exam (200 points), Chapters 7, 9, 10, 11 &amp; 12. You must schedule one week in advance and take in person.</b>	