INSTRUCTOR

Name: Dr. Andrew T. Dill  
Position: Assistant Professor, Department of Accounting & Finance  
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Email: atdill@usi.edu  
Office Hours: Please email to set an appointment

COURSE INFORMATION

Credit Hours: 3  
Day: Online  
Time: Online  
Location: Online  
Pre-requisite and/or Co-requisite: Open only to MBA majors.

COURSE DESCRIPTION

A study of management accounting and its use to aid in planning, controlling, and evaluating operations.

COURSE MATERIALS

    - Pearson’s online assignment manager, MyAccountingLab (MAL), will be used for the course.


COURSE LEARNING OBJECTIVES

After completing this course, the student will be able to:

1. Apply a balanced scorecard approach to modern organizations.  
2. Compare and contrast various approaches to cost systems.  
3. Explain the role of budgets in organizational planning.  
4. Explain the relevance of the theory of constraints to production environments.
COURSE FORMAT

The course is organized into four modules, each focusing on a specific topic with multiple activities and assignments to complete. The first module is expected to be finished within one week whereas each of the other three are expected to be completed in approximately two weeks.

Course materials (e.g., readings and video lectures) related to each module can be accessed online via Blackboard. Blackboard will also serve as the primary method of communication between the instructor and the students, and among the students through the site’s discussion boards. Please check Blackboard frequently (i.e., daily, Monday through Friday) for updates and announcements.

Assignments and quizzes, unless stated otherwise, will be accessed via the MAL website and/or Blackboard. More information regarding the requirements for each module can be located in the course schedule and within each module link on Blackboard.

Please note that I will not consider any requests to either accelerate or decelerate the publication of course materials.

TECHNICAL, SKILL, & KNOWLEDGE REQUIREMENTS

Technical Requirements:
1. Reliable Computer (A dedicated computer with an updated operating system, such as Windows 7 or later, or Mac OSX. If using a tablet, then it is your responsibility to ensure that MyAccountingLab will run appropriately)
2. High-Speed Internet Connection (e.g. DSL or Cable)
3. Supported Web Browser (FireFox, Safari, Chrome, etc.)
4. Microsoft Office (i.e., Word & Excel)

Minimum Required Skills and Knowledge:
1. Proficiency with Microsoft Word and Excel
2. Knowledge of Blackboard (It is the student’s responsibility to become familiar with the mechanics of this system. This course may make use of file downloading, document delivery using the digital dropbox feature, and communication via the built-in discussion board system. Extensive Blackboard tutorials and help information is available both within the Blackboard program and on the USI Distance Education Website.)

GRADING & METHODS OF EVALUATION

Grading: Grades will be distributed STRICTLY based on the following scale. There are no extra credit assignments for the course. Furthermore, no grades will be “rounded;” exact percentages will be used based on the point equivalents as listed below:
<table>
<thead>
<tr>
<th>Grade</th>
<th>Point Range</th>
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<tbody>
<tr>
<td>A</td>
<td>360 – 400 points</td>
</tr>
<tr>
<td>B</td>
<td>320 – 359 points</td>
</tr>
<tr>
<td>C</td>
<td>280 – 319 points</td>
</tr>
<tr>
<td>F</td>
<td>0 – 279 points</td>
</tr>
</tbody>
</table>

**Evaluation Items:** Your performance on the following items will determine your total points for the course:

<table>
<thead>
<tr>
<th>Item</th>
<th>Point Value</th>
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<tbody>
<tr>
<td>Discussion Forums (4 total, 25 points each)</td>
<td>100 points</td>
</tr>
<tr>
<td>Module Quizzes (4 total, 25 points each)</td>
<td>100 points</td>
</tr>
<tr>
<td>Module Assignments (4 total, 50 points each)</td>
<td>200 points</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>400 points</strong></td>
</tr>
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**Discussion Forums:** Within each module there will be at least one topical discussion forum (there is also the introductions forum for the class, which is not graded). The purpose of the Discussion Forums is not only to answer questions and illustrate reflective and critical thinking, but to provide an opportunity to interact with other students and faculty about course topics. You should think of these as class participation combined with a case-study approach to the course. Each Forum Discussion will require you to have an initial posting (200-400 words) and responses to at least two classmates (100-300 words each). You will also be required to cite sources to help support or illustrate your points and/or ideas. Additionally, there will be a general Q & A forum that will allow you to ask questions to the professor or other students. Below is the discussion forum grading rubric that will be applied to your discussion activity for each forum.

<table>
<thead>
<tr>
<th><strong>Discussion Forum Grading Rubric (25 points total per forum)</strong></th>
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<tbody>
<tr>
<td>Criteria</td>
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<td>-----------</td>
</tr>
<tr>
<td><strong>Initial Posting (15 points)</strong></td>
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<tr>
<td>0-10 points</td>
</tr>
<tr>
<td><strong>Responses to Classmates (5 points)</strong></td>
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<tr>
<td>0-2 points</td>
</tr>
<tr>
<td><strong>Writing Quality (5 points)</strong></td>
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<tr>
<td>0-2 points</td>
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</tbody>
</table>
**Module Assignments:** The four module assignments will be completed using an online program called *MyAccountingLab (MAL)*, which can be accessed by following: https://www.pearsonmylabandmastering.com/northamerica/myaccountinglab/

You will need to register within the first week of the course. To register, you will need the following code: dill45977. If you buy a used version of the textbook that does not include a MAL access code, then you will need to purchase one through the publisher’s website. Information related to registration will be posted on the course’s *Blackboard* site.

The goal of the assignments in MAL is for you to apply the concepts from each module. Often, understanding how to solve problems in accounting requires practice. To that end, you will be allowed three attempts per question for the assignment. Please note that an attempt is for the entire question and not for the individual components that may comprise it. You may work on the assignments at different times (*i.e.*, **an assignment does not have to be completed in one sitting**), and MAL will provide feedback (*i.e.*, whether your answer is correct and where to find more information on that subject) as you are completing them. Only your highest score for each assignment will be included in your Module Assignments grade.

You are encouraged to use the "Help me Solve This" and the "Ask my Instructor" features if you are having difficulty solving a question.

**Module Quizzes:** There will be a quiz for each module. You will be allowed two attempts per quiz with the highest score serving as your Module Quiz grade.

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**COURSE POLICIES**

**Academic Integrity:** Academic dishonesty will not be tolerated in any form and will result in a grade of “0” for the examination or assignment and, potentially, a failing grade in the course. The instructor may also pursue the option of starting proceedings to have a student expelled from the University for Academic Dishonesty. For more information, please visit Academic Integrity Policies and Procedures.

**Email:** Questions or issues of a personal nature should be communicated through email. Email is not answered on a 24/7 timeframe; rather, it is answered during standard business hours only. Furthermore, it is answered in the order it is received. You should expect a response to your email within 24 hours unless it is sent on a Friday or during the weekend. Please do not wait to the last minute to make requests or ask questions via email, as they may not be answered according to your time constraints.

**Personal Communication:** All class communication and interactions with other students and the professor should follow common social standards for respect and courtesy. Learn about the Core Rules of Netiquette.

**Due dates:** No late assignments will be accepted in the course without prior approval. To that end, if you wait until the last minute and experience problems, then you will not be given...
additional opportunities to submit incomplete work. If you must be away from class, then early submissions are required. There are NO EXCEPTIONS to this policy.

**Syllabus Revisions:** Due to uncontrollable and unforeseen circumstances, the instructor reserves the right to make changes to the syllabus, schedule, assignments, or other aspects of the course, with advanced notice to the students.

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**STUDENT RESOURCES**

**Technical Support Services**

- **Blackboard Learn Support:** If you would like to speak to a support technician, you can call (812) 465-1080 during regular USI business hours (8am-4:30 pm, Monday-Friday). Click on the links below for additional Blackboard tutorials:
  
  - USI Blackboard Support [http://www.usi.edu/it/blackboard-online-help](http://www.usi.edu/it/blackboard-online-help)
  - BB On Demand for Students [https://en-us.help.blackboard.com/Learn/Student](https://en-us.help.blackboard.com/Learn/Student)

- **Help Desk:** For general technical support requests, please contact the Help Desk at (812) 465-1080 or send an email to it@usi.edu. To learn more about the USI helpdesk, please visit [https://www.usi.edu/it/help-desk](https://www.usi.edu/it/help-desk).

- **Panopto Support:** For Panopto support, please contact the Help Desk at (812) 465-1080 or send an email to it@usi.edu. For additional tutorials, please go to [http://support.panopto.com/documentation](http://support.panopto.com/documentation).

- **VoiceThread Support:** Students can find comprehensive Voicethread tutorials at [https://voicethread.com/howto/](https://voicethread.com/howto/). Contact the Online User Support Group at (812) 228-5124 or send an email to online.support@usi.edu if additional support is needed.

- **Zoom Support:** For issues involving Zoom, please contact the Information Technology office at (812) 465-1080 or send an email to it@usi.edu. For additional Zoom tutorials, please go to [https://support.zoom.us/hc/en-us](https://support.zoom.us/hc/en-us).

- **Privacy Policies & Accessibility Statements:** For detailed information about the privacy policies and accessibility statements of the course technologies, please visit: [USI Online Learning Support Services](https://www.usi.edu/it/onlinelearning).

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**Academic Support Services**

- **David L. Rice Library, Student Services:** To learn more about the services and resources the library has available for you, please go to [https://usi.libguides.com/onlinelearning](https://usi.libguides.com/onlinelearning).
• **How to Cite Sources:** If you need assistance citing resources or learning a new formatting style, please go to [http://usi.libguides.com/content.php?pid=80760&sid=4805382](http://usi.libguides.com/content.php?pid=80760&sid=4805382)

• **Research Assistance:** The Rice Library has reference librarians available to help you with your research project. To contact them please go to [https://www.usi.edu/library/contact-us/](https://www.usi.edu/library/contact-us/)

• **Writer's Room:** The Writers’ Room (ED1102) has a Graduate Student Writing Consultant to help graduate students in all programs with any writing project for any class. The Graduate Student Writing Consultant will help graduate students in face-to-face and online sessions. Graduate students should expect to focus on developing effective writing strategies, engaging in dialogue with the consultant, and receiving feedback at various stages of their writing process. Graduate students are strongly advised to call at least 24 hours in advance to schedule an appointment: (812) 461-5359. Students who make appointments 24 hours in advance may submit a draft for the consultant to review before the session by attaching it to an email sent to [owl@usi.edu](mailto:owl@usi.edu)

**Additional Student Resources**

• **The University Health Center** is a full-service clinic offering medical services and health-related information to students, faculty, and staff. It located in the lower level of the Health Professions Center and is open Monday through Friday, 8 am to 4:30 pm. Click on this link to learn more about the Health Services offered at USI, or to make an appointment, please call (812) 465-1250. [http://www.usi.edu/healthcenter](http://www.usi.edu/healthcenter)

• **The Counseling Center** is open every Monday through Friday from 8:00 am to 4:30 pm. You’ll find the Counseling Center in the Orr Center, Room 1051; their phone number is (812) 464-1867 [http://www.usi.edu/counselingcenter/](http://www.usi.edu/counselingcenter/)

• **USI Disability Resources (DR)** coordinates services and academic accommodations for USI students with disabilities to ensure equal access to facilities, programs, services and resources of the university. The office is located in the Science Center, room 2206 and open from 8 - 4:30 Monday - Friday; phone (812) 464-1961. You may also text (812) 470-8266 (HI/deaf/CD only). For more information, go to [http://www.usi.edu/university-division/disabilities/](http://www.usi.edu/university-division/disabilities/)

• **Financial Aid Office:** Contact this office to obtain information about current or future financial aid (including the implications of withdrawal from courses). The office open is every Monday through Friday from 8:00 am to 4:30 pm; phone (812) 464-1767, or email them at [finaid@usi.edu](mailto:finaid@usi.edu). You may also visit [http://www.usi.edu/financial-aid](http://www.usi.edu/financial-aid)
• **USI Religious Life**: This service offers religious guidance and worship opportunities for students. The office is in the Residence Life Service Center, at the corner of O’Daniel and Clark Lanes (8115A Wright Bldg. (O'Daniel Apt. Complex)). For more information, please call (812) 464-1871 or go to [https://www.usi.edu/religiouslife/](https://www.usi.edu/religiouslife/)

• **Career Services and Internships**: This office provides a full range of career development services, internship and job search strategy, workshops, career fairs, resume assistance and mock interviews, in addition to other services. To contact them via phone by calling (812) 464-1865 or via email at career@usi.edu.

• **Dean of Students**: Visit the [USI Dean of Student website](https://www.usi.edu/deanofstudents) to access resources and information about programs, policies, procedures, and important offices on campus. To contact this office, please call (812) 464-1862 or email deanofstudents@usi.edu.

• **Registrar’s Office**: Contact this office for information about the academic calendar, changing your schedule of classes, registering for classes in a subsequent semester, university grading policies, requests for transcripts, and more. You can reach them by phone at (812) 464-1762 or toll-free at (800) 467-1965 or go to [http://www.usi.edu/registrar/](http://www.usi.edu/registrar/).

• **Student Handbook**: Please refer to student handbook at: [https://www.usi.edu/deanofstudents/code](https://www.usi.edu/deanofstudents/code) for detailed information regarding advising, registration, financial aid, student and campus life, counseling, career services, list of student organizations, and so on.

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**UNIVERSITY STATEMENTS**

**Civility Statement**: The University of Southern Indiana embraces and celebrates the many differences that exist among the members of a dynamic, intellectual, and inclusive community, and strives to maintain an environment that respects differences and provides a sense of belonging and inclusion for everyone. Any form of discrimination or harassment, including sexual harassment and sexual misconduct, will not be tolerated. All members of the University community are expected to conduct themselves in a manner that does not infringe upon the rights of others, and should be aware that the University is prepared to take prompt action to prevent and correct such inappropriate behavior and to remedy its effects. For more information, please visit: [http://www.usi.edu/policies/handbook/civil-rights-sexual-misconduct](http://www.usi.edu/policies/handbook/civil-rights-sexual-misconduct).

**Diversity Issues**: The classroom should be considered a safe space for all students. The pursuit of an intellectually open setting for class discussions is one of the goals of the course. Students should feel free to articulate respectfully different perceptions of the social world; however, belittling, abusive, and discriminatory language will not be tolerated under any circumstances. For more information about diversity resources at USI, please visit [http://www.usi.edu/diversityresources/](http://www.usi.edu/diversityresources/).
Disability Accommodations: If you have a disability for which you may require academic accommodations for this class, please register with Disability Resources (DR) as soon as possible. Students who have an accommodation letter from DR are encouraged to meet privately with course faculty to discuss the provisions of those accommodations as early in the semester as possible. To qualify for accommodation assistance, students must first register to use the disability resources in DR, Science Center Rm. 2206, 812-464-1961, http://www.usi.edu/disabilities. To help ensure that accommodations will be available when needed, students are encouraged to meet with course faculty at least 7 days prior to the actual need for the accommodation. However, if you will be in an internship, field, clinical, student teaching, or other off-campus setting this semester please note that approved academic accommodations may not apply. Please contact Disability Resources as soon as possible to discuss accommodations needed for access while in this setting.

Title IX Statement: USI does not tolerate acts of sexual misconduct, including sexual harassment and all forms of sexual violence. If you have experienced sexual misconduct, or know someone who has, the University can help. It is important to know that federal regulations and University policy require faculty to promptly report incidences of potential sexual misconduct known to them to the Title IX Coordinator to ensure that appropriate measures are taken and resources are made available. The University will work with you to protect your privacy by sharing information with only those who need to know to ensure we can respond and assist. If you are seeking help and would like to speak to someone confidentially, you can make an appointment with a counselor in the University Counseling Center. Find more information about sexual violence, including campus and community resources at www.usi.edu/stopsexualassault.

Class Withdrawal & Incomplete Policy: It is the student’s responsibility to officially drop/withdraw from any courses before the deadline. The university does not withdraw students from any classes. Please refer to the USI Academic Calendar (https://www.usi.edu/registrar/academic-calendar) for specific dates. For more information, please visit http://www.usi.edu/registrar.

Under special circumstances, students may petition for an incomplete grade. However, it is up to the course instructor to decide if an incomplete will be granted. Students receiving an incomplete grade will need to complete all course requirements by the agreed deadline to avoid an “F” grade.

Last revised: 04/30/2019