



## ACT570: ADVANCED COST ACCOUNTING

**Credit Hours:** 3

**Contact Hours:** This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

**Faculty Information:** Faculty contact information and office hours can be found on the faculty profile page.

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### COURSE DESCRIPTION AND OUTCOMES

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#### Course Description:

This course assists students in their ability to use cost and financial data in the planning, management, and controlling functions of an organization. Emphasis is on the budget process, utilization of internal and external data for control and performance analysis, and the allocation of resources to achieve corporate objectives.

#### Course Overview:

Welcome to ACT570, Advanced Cost Accounting! In this course, you will expand upon prior foundational knowledge of Cost Accounting in both breadth and depth. Some of the topics that you will review in this course include: pricing and profitability, capital budgeting techniques, construction of a balanced scorecard, analysis of management control systems and behavioral issues, and evaluation of costs and benefits. You will have several opportunities to practice using case study accounting scenarios, where you will apply advanced planning, evaluation, and decision-making analysis in Critical Thinking assignments and in your responses on the Discussion Board. Finally, you will also create a Portfolio Project based on metrics and scorecards for a business in a real-world type setting. *Recommended Prior Course: ACT460*

#### Course Learning Outcomes:

1. Prepare advanced cost accounting analyses, which support decision making for pricing and profitability, inventory control, and strategic planning.
2. Apply capital budgeting techniques to decision making using several techniques including net present value, internal rate of return, and payback and other methods.
3. Construct a balanced scorecard for a company, customizing measures of performance that are most relevant to its operations.
4. Analyze different management control systems and behavioral issues, which emerge in the implementation of various compensation structures.
5. Evaluate the costs and benefits of quality operations issues in order to provide informative and actionable internal reporting to management.

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## PARTICIPATION AND ATTENDANCE

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Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first seven days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

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## COURSE MATERIALS

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### Required:

Datar, S.M., & Rajan, M.V. (2018). *Cost accounting: A managerial emphasis* (16th ed.). Upper Saddle River, NJ: Pearson. ISBN: 9780134475585

**NOTE:** All non-textbook required readings and materials necessary to complete assignments, discussions, and/or supplemental or required exercises are provided within the course itself. Please read through each course module carefully.

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## COURSE SCHEDULE

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### Due Dates

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and peer responses posted by Sunday at 11:59 p.m. MT. Late posts may not be awarded points.
- **Opening Exercises:** Take the Opening Exercise before reading each week's content to see which areas you will need to focus on. You may take these exercises as many times as you need. The Opening Exercises will not affect your final grade.
- **Mastery Exercises:** Students may access and retake Mastery Exercises through the last day of class until they achieve the scores they desire.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.
- **Live Classroom:** Although participation is not required, Live Classroom sessions are held during Week 3 and Weeks 6. There are two total sessions.

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## WEEKLY READING AND ASSIGNMENT DETAILS

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### Module 1

#### Readings

- Chapters 13 & 14 in *Cost Accounting: A Managerial Emphasis*
- Gerstein, M., & Friedman, H. H. (2015). Smart pricing strategies for the internet age: A primer. *Journal of Accounting & Finance* (2158-3625), 15(2), 25-36.
- Kumar, V., Anand, A., & Song, H. (2017). Future of retailer profitability: An organizing framework. *Journal of Retailing*, 93(1) 96-119.
- Ray, K., & Gramlich, J. (2016). Reconciling full-cost and marginal-cost pricing. *Journal of Management Accounting Research*, 28(1), 27-37. doi:10.2308/jmar-51285.

## **Discussion (25 points)**

### **Critical Thinking (75 points)**

#### **Option #1: Sunny Beach Resort**

Sunny Beach Resort is a family-friendly budget resort. Management has projected 14,800 room rentals for the year based on the 60-room resort. The capital invested in the motel is \$1,500,000. The target return on investment is 20%. The resort, in an effort to earn the target return on investment, plans to price the rooms at full price plus a markup.

Using data in the attached Excel file address the following:

1. What price should Sunny Beach charge for a single room rental per night? What is the markup as a percentage of the full cost of a single room rental per night?
2. Market research indicates that if the price of a room-night determined in requirement 1 is reduced by 10%, the expected number of room-nights Sunny Beach could rent would increase by 10%. Should they reduce prices by 10%? Show your calculations.

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment submission area in Module 1.

#### **Option #2: Kamron's Supply Inc.**

Kamron's Supply, Inc. provides cleaning supplies to the automobile detailing industry. The most popular product is an all-in-one detailing package with several types of cleaning agents, wax, towels, and supplies. Kamron's purchases the all-in-one boxes wholesale by the crate. The cost of each crate (50 all-in-one boxes) is \$1,950.

#### **Required information:**

1. Determine the operating income of each of the five retail customers. Explain the results.
2. How does this data inform decisions on customer targeting, customer retention, and sales? As a general manager of Kamron's, how would you evaluate the delivery service and sales force?
3. What approach would you take going forward with Wildcat Motors and Greyhound Classic Cars?

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment area in Module 1.

## Module 2

### Readings

- Chapter 15 in *Cost Accounting: A Managerial Emphasis*
- Jansen, E. P. (2018). Bridging the gap between theory and practice in management accounting: Reviewing the literature to shape interventions. *Accounting, Auditing & Accountability Journal*, 31(5), 1486-1509.
- Mercier, G., & Naro, G. (2014). Costing hospital surgery services: The method matters. *Plos ONE*, 9(5), 1-7. doi:10.1371/journal.pone.0097290.

### Discussion (25 points)

#### Critical Thinking (75 points)

##### **Option #1: Kamron's Supply, Inc.**

Kamron's Supply, Inc. provides cleaning supplies to the automobile detailing industry. It has two support departments providing support and operating functions. Support functions departments are engineering and materials management. Operating departments are machining and assembly.

#### **Required information:**

1. Compute the single-rate method.
2. Compute the dual-rate method.
3. Compute the supply of capacity method.

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment submission area for Module 2.

##### **Option #2: Kaylee Dental**

Kaylee Dental provides high-tech equipment for the dentistry trade, including specialized equipment for pediatric dentists. Kaylee Dental has two support departments: engineering and materials departments; it also has two operating departments: machining and assembly.

#### **Required information:**

1. Compute the data information schedule.
2. Compute the single-rate method.
3. Compute the step-down method.

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment submission area for Module 2.

### **Module 3**

#### **Readings**

- Chapter 16 in *Cost Accounting: A Managerial Emphasis*
- Cruitt, J. W. (2014). How NFPs should allocate joint costs. *Journal of Accountancy*, 218(4), 1-7.
- Tailor, A. R., Solanki, B. C., Padariya, N. J., Patel, P. V., & Thanki, S. J. (2017). Implementation of material flow cost accounting (MFCA) in manufacturing SME: A case study. *Productivity*, 58(1), 53-63.

#### **Discussion (25 points)**

#### **Live Classroom (0 points)**

#### **Critical Thinking (75 points)**

##### **Option #1: Allocating Joint Costs**

Forastero Farms is a leading producer of cocoa beans in South America. It produces two main products from the cocoa bean: sunscreen (from cocoa butter) and hot cocoa mix (from cocoa powder).

As the cost accounting supervisor, you are tasked with allocating the joint costs of production to both products.

##### **Required information:**

1. Calculate product costs using the net realizable value method (NRV).
2. Using the cost allocations from requirement 1, create a product-specific income statement.

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined. Ensure you include a detailed explanation of each journal entry that you make or do not make on each date to convey your thought process as well. There should be no hard coding of solutions.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment submission area for Module 3.

##### **Option #2: Accounting for Byproducts**

McKonn Industrial, Inc. purchases old plastic bottles and recycles them to produce patio furnishing items. The company processes the bottles in a special piece of equipment that first melts, then reforms the plastic and is cut to size. The edges from the cut pieces are sold for use as package filler. The filler is considered a byproduct.

McKonn can produce 30 floor mats, 70 chair covers, and 5 pounds of package filler from 100 pounds of bottles.

In June, McKonn had no beginning inventory. It purchased and processed 140,000 pounds of bottles at a cost of \$600,000. McKonn sold 32,000 floor mats for \$12 each, 87,000 chair covers for \$8 each, and 6,000 pounds of package filler at \$1 per pound.

**Requirements:**

1. Assume that McKonn allocates the joint costs to floor mats and chair covers using the sales value at splitoff method and accounts for the byproduct using the production method. What is the ending inventory cost for each product and gross margin for McKonn?
2. Assume that McKonn allocates the joint costs to floor mats and chair covers using the sales value at splitoff method and accounts for the byproduct using the sales method. What is the ending inventory cost for each product and gross margin for McKonn? Explain the difference between the two methods of accounting for byproducts.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment submission area for Module 3.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

## Module 4

### Readings

- Chapter 18 in *Cost Accounting: A Managerial Emphasis*
- Chiu, S. W., Chen, S., Chang, C., & Chiu, Y. P. (2016). Optimization of a multi-product intra-supply chain system with failure in rework. *Plos ONE*, 11(12), 1-17. doi:10.1371/journal.pone.0167511.
- Xu, L., & Smith, L. D. (2018). Combining traditional accounting and value-added activity measures to maximize supply chain performance. *Journal of Accounting and Finance*, 18(3), 80-93.

### Discussion (25 points)

#### Critical Thinking (75points)

##### **Option #1: Weighted Average Method—Traverse Cooling, Inc.**

Traverse Thermal produces insulated coolers. This is a continuous process environment. Direct materials are added at the beginning of the process. Conversion costs are adding all during the manufacturing process. The manufacturing has a computer aided quality control step that rejects 1% of the production for defects.

#### **Required information:**

1. Compute the units to account for, number of normal spoilage, and number of abnormal spoilage.
2. Compute the equivalent units.
3. Compute the cost per unit and completed and transferred out of the process.
4. Compute the total costs to account for, compute cost per equivalent unit, and assign costs.

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined. Ensure you include a detailed explanation of each journal entry that you make or do not make on each date to convey your thought process as well. There should be no hard coding of solutions.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment submission area in Module 4.

### Option #2: FIFO Method—Traverse Cooling, Inc.

Traverse Thermal produces insulated coolers. This is a continuous process environment. Direct materials are added at the beginning of the process. Conversion costs are adding all during the manufacturing process. The manufacturing has a computer-aided quality control step which rejects 1% of the production for defects.

#### Required information:

1. Compute the units to account for, number of normal spoilage and number of abnormal spoilage.
2. Compute the equivalent units.
3. Compute the cost per unit and completed and transferred out of the process.
4. Compute the total costs to account for, compute cost per equivalent unit, and assign costs.

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined. Ensure you include a detailed explanation of each journal entry that you make or do not make on each date to convey your thought process as well. There should be no hard coding of solutions.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment in the assignment submission area in Module 4.

## Module 5

### Readings

- Chapter 19 in *Cost Accounting: A Managerial Emphasis*
- de Barros, O. E., & de Araújo Wanderley, C. (2016). Adaptation of the balanced scorecard: Case study in a fuel distribution company. *Revista Contabilidade & Finanças—USP*, 27(72), 320-333. doi:10.1590/1808-057x201602200.
- Mihaela, H. (2017). Drivers of firm performance: Exploring quantitative and qualitative approaches. *Studies in Business & Economics*, 12(1), 79-84. doi:10.1515/sbe-2017-0006

### Discussion (25 points)

#### Critical Thinking (75 points)

#### Option #1: Value Mobile Nonfinancial Measures

For the past two years, Value Mobile has been working to improve the quality of its phones. Data for 2019 and 2020 follows (in thousands of phones):

	2019	2020
Cell phones produced and shipped	3819	16920
Number of defective units shipped	142	498
Number of customer complaints	234	383
Units reworked before shipping	185	867

Manufacturing cycle time (days)	17	19
Average customer response time (days)	33	31

**Required:**

1. For each year, 2019 and 2020, calculate the following:
  - a. percentage of defective units shipped
  - b. customer complaints as a percentage of units shipped
  - c. percentage of units reworked during production
  - d. manufacturing cycle time as a percentage of total time from order to delivery

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined. There should be no hard coding of solutions.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment submission area for Module 5.

**Option #2: Springfield Products**

Springfield Products needs to identify the financial consequences of a new quality initiative. Using the provided data, complete the quality report.

**Required:** Using the Data tab in the attached spreadsheet, complete the Calculations tab. Fill in all the highlighted areas.

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined. There should be no hard coding of solutions.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment submission area for Module 5.

**Module 6**

**Readings**

- Chapter 21 in *Cost Accounting: A Managerial Emphasis*
- Gupta, D., & Pradhan, B. B. (2017). Capital budgeting decisions in India: Manufacturing sector versus non-manufacturing sector. *IUP Journal of Applied Finance*, 23(1), 69-93.

**Discussion (25 points)**

**Live Classroom (0 points)**

**Critical Thinking (75 points)**

**Option #1: EOQ for a Retail Company: Sims Hardware**



Sims Hardware sells wood pellets used in heating stoves and slow-cook grills. The supplier for the pellets pays all incoming freight. Following is detailed data collected regarding pellet inventory needs:

Annual demand for wood pellets	65,000 lbs.
Ordering cost per purchase order	\$120
Carrying cost per year	15% of purchase costs
Safety-stock requirements	none
Cost of wood pellets	\$4 per 40 lb. bag

The purchasing lead time is three weeks. Sims Hardware is open 240 days a year (48 weeks for five days a week).

**Required:**

1. Calculate the EOQ for wood pellets.
2. Calculate the number of orders that will be placed each year.
3. Calculate the reorder point for wood pellets.

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment submission area for Module 6.

**Option #2: EOQ for a Manufacturing Company: Cutter Ski Company**

Cutter Ski Company manufactures slalom water skis. For production of the Competition level skis, Cutter requires 8,700 aluminum fins each year at a cost of \$6.69 per unit. The carrying cost (for things like insurance and materials handling) is \$0.12 per unit per year. The relevant ordering cost per purchase order is \$43.50. Cutter requires a 9% annual rate of return on investment.

**Required:**

1. Calculate Cutter's EOQ for the wheel bearing.
2. Calculate Cutter's annual relevant ordering costs for the EOQ calculated in requirement 1.
3. Calculate Cutter's annual relevant carrying costs for the EOQ calculated in requirement 1.
4. Assume that demand is uniform throughout the year and known with certainty so there is no need for safety stocks. The purchase-order lead time is two weeks. Calculate Cutter's reorder point for the ski fins.

Follow the instructions you see on the Data tab of the worksheet. Show all calculations within the cells of the Excel spreadsheet. This means that you must use formulas and links so that your thought process can be examined. There should be no hard coding of solutions.

Review the grading rubric to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Submit your downloaded and completed Excel file with your name added to the file name for grading by your instructor to the CT Assignment submission area for Module 6.

## Module 7

### Readings

- Chapter 21 in *Cost Accounting: A Managerial Emphasis*
- Gupta, D., & Pradhan, B. B. (2017). Capital budgeting decisions in India: Manufacturing sector versus non-manufacturing sector. *IUP Journal of Applied Finance*, 23(1), 69-93.

### Discussion (25 points)

## Module 8

### Readings

- Bouwens, J., & Steens, B. (2016). Full-cost transfer pricing and cost management. *Journal of Management Accounting Research*, 28(3), 63-81. doi:10.2308/jmar-51390.
- Herremans, I. M., & Nazari, J. A. (2016). Sustainability reporting driving forces and management control systems. *Journal of Management Accounting Research*, 28(2), 103-124. doi:10.2308/jmar-51470.

### Discussion (25 points)

### Portfolio Project (350 points)

**Note: Both of the Portfolio Project options are identical. Option 1 requires you to prepare and submit a PowerPoint Presentation and Option 2 requires you to prepare and submit a Word document to meet the respective Project Requirements.**

### **Option #1: Comprehensive Balanced Scorecard - PowerPoint Presentation**

You are the cost accountant for a medium-sized business. You have been asked to propose a new system of responsibility accounting. Ownership is looking for a balanced scorecard to use in performance evaluation. This is a fictitious company that you will create—think of the business you always wanted to start (assume it is a mature company). As part of the introductory material, include a summary of the company, product offerings, marketplace and competition. For this company, prepare a balanced scorecard proposal which includes metrics from each of the following modules:

1. Pricing Decisions and Customer Profitability: Select a gross margin percentage for your company and a pricing strategy. Justify your strategy.
2. Support Department Cost Allocation: Provide two departments that require tracking, and present the target cost for those departments as a percentage of sales in total. Provide your selected percentage and rationale.
3. Allocation of Joint and Byproducts: Indicate a potential byproduct that is realizable from your company's operations. Express the total cost of the byproduct as a percentage of sales. Justify your selection.
4. Spoilage, Rework, and Scrap: Indicate the expected percentage level of spoilage and rework for the company as a percentage of sales. Justify your selection.
5. Quality Analysis: Develop a target of quality acceptance that is justified based on requirement 4. Justify your selection.
6. Balanced Scorecard: Provide a learning and growth metric of your choice for the scorecard. Justify your selection.

7. Management Control Systems, Performance Measurement: Include two of the following management performance metrics: return on investment, residual income, and economic value added. Justify your selection.
8. Explain the ethical issues that need to be navigated in performance management. How do expectations and measurement influence behavior? Review and cite the IMA Statement of Ethical Professional Practice to support your explanation.

Present your scorecard in a supporting table. Include an executive summary of one page and your justification of each selection. Include an operational approach that represents a primary initiative to achieving the expected level of performance.

Your PowerPoint Presentation should meet the following requirements:

**Requirements:**

- 10-12 PowerPoint presentation slides in length, including supporting tables *with slide notes*. Slide notes are very important to this project and should contain at least 150 words of notes/text to explain what is presented.
- Integrate concepts, terms, and theories from the readings and module content. For each category, explain (in the notes section of the slide show) the concepts and use outside sources to demonstrate your understanding.
- You need to cite at least three sources for this assignment, outside of the textbook and IMA Statement. Two of these sources must come from academic journals. The CSU-Global Library is a great place to find resources.
- Your presentation must be formatted according to *CSU-Global Guide to Writing & APA* requirements.
- If you need assistance with your writing style, start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage.

Review the Portfolio Project rubric in Module 8 for full details on how you will be graded on this assignment.

**Option #2: Comprehensive Balanced Scorecard - Research Paper**

You are the Cost Accountant for a medium-sized business. You have been asked to propose a new system of responsibility accounting. Ownership is looking for a balanced scorecard to use in performance evaluation. This is a fictitious company that you will create—think of the business you always wanted to start (assume it is a mature company). As part of the introductory material, include a summary of the company, product offerings, marketplace and competition. For this company, prepare a balanced scorecard proposal which includes metrics from each of the following modules:

1. Pricing Decisions and Customer profitability: Select a gross margin percentage for your company and a pricing strategy. Justify your strategy.
2. Support Department Cost Allocation: Provide two departments that require tracking, and present the target cost for those departments as a percentage of sales in total. Provide your selected percentage and rationale.
3. Allocation of Joint and Byproducts: Indicate a potential byproduct that is realizable from your company's operations. Express the total cost of the byproduct as a percentage of sales. Justify your selection.
4. Spoilage, Rework, and Scrap: Indicate the expected percentage level of spoilage and rework for the company as a percentage of sales. Justify your selection.
5. Quality Analysis: Develop a target of quality acceptance that is justified based on requirement 4. Justify your selection.

6. Balanced Scorecard: Provide a learning and growth metric of your choice for the scorecard. Justify your selection.
7. Management Control Systems, Performance Measurement: Include two of the following management performance metrics: return on investment, residual income, and economic value added. Justify your selection.
8. Explain the ethical issues that need to be navigated in performance management. How do expectations and measurement influence behavior? Review and cite the IMA Statement of Ethical Professional Practice to support your explanation.

Present your scorecard in a supporting table. Include an executive summary of one page and your justification of each selection. Include an operational approach that represents a primary initiative to achieving the expected level of performance.

Your research paper should meet the following requirements:

**Requirements:**

- Your written paper should be 8-10 pages long, not counting the title and reference pages, which you must include as part of your written paper.
- Integrate concepts, terms, and theories from the readings and module content. For each category, explain the concepts and use outside sources to demonstrate your understanding.
- You need to cite at least three sources for this assignment, outside of the textbook and IMA Statement. Two of these sources must come from academic journals. The CSU-Global Library is a great place to find resources.
- Your paper must be formatted according to *CSU-Global Guide to Writing & APA requirements*.
- If you need assistance with your writing style, start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage.

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## COURSE POLICIES

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Grading Scale	
A	95.0 – 100
A-	90.0 – 94.9
B+	86.7 – 89.9
B	83.3 – 86.6
B-	80.0 – 83.2
C+	75.0 – 79.9
C	70.0 – 74.9
D	60.0 – 69.9
F	59.9 or below

### Course Grading

20% Discussion Participation  
45% Critical Thinking Assignments  
35% Final Portfolio Project  
0% Live Classroom

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## IN-CLASSROOM POLICIES

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For information on late work and incomplete grade policies, please refer to our [In-Classroom Student Policies and Guidelines](#) or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

### Academic Integrity

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing/repurposing your own work (see [CSU-Global Guide to Writing & APA](#) for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and internet resources.

### Citing Sources with APA Style

All students are expected to follow the [CSU-Global Guide to Writing & APA](#) when citing in APA (based on the most recent APA style manual) for all assignments. A link to this guide should also be provided within most assignment descriptions in your course.

### Disability Services Statement

CSU-Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email [ada@CSUGlobal.edu](mailto:ada@CSUGlobal.edu) for additional information to coordinate reasonable accommodations for students with documented disabilities.

### Netiquette

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults, or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.