

Accy 403 – Managerial Accounting for the MSA Program

Fall 2001

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Office hours: 1:00-2:30 Tu, Th and by appointment.

Text

Zimmerman, Jerold L., Accounting for Decision Making and Control, 3rd Edition, Irwin/Mc-Graw Hill 2000. Available at the University Book Store.

Course Objective

The course focuses on the concepts methods and uses of accounting of greatest interest for managerial planning and control decisions within firms. Managerial planning is the process of formulating objectives and goals of the organization and methods to achieve them. Managerial control is the process by which managers attempt to ensure the efficient and effective achievement of organizational objectives and goals in a delegated decision-making setting. We will examine how accounting information can and does influence managers' planning and control decisions.

Expectations

The key to success in this course is to do the assigned work every day. The homework and case preparation for each day is my way to get you to learn the technical bits and pieces you will need to follow the discussion in class. Do the assigned homework and case-work every day. Homework solutions need not be "correct" for you to earn credit, however you must have made a genuine attempt to work the problem. Preparing a case for class discussion means reading the case and doing some preliminary calculations so that you can contribute to small group discussions. You need not have "solved" the problem before coming to class. No late work will be accepted under any circumstances. No make-up work will be assigned.

My goal is to help you learn! Please e-mail me as soon as you detect a problem with your progress.

Grading

Item	Points
Homework (12 out of 15 assignments @ 10 points each)	120
Class participation	50
Midterm Exams (2 @ 125 points each)	250
Final Project	80
Total	500

Homework

All homework must be turned in on the date shown in the daily schedule. There are fifteen opportunities to turn in homework. You may turn in more homeworks than 12, only the twelve best scores will count. **You should always bring two copies of all homework to class. You will turn in one copy at the beginning of class. The other copy will be very useful to you during the class discussion.**

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Class Participation

Class participation points are awarded based on some combination of

- 1) attendance,
- 2) willingness to volunteer,
- 3) preparedness with facts and numbers,
- 4) your impact on other people's thinking and
- 5) my subjective assessment of the "value" of your overall comments.

Midterm Exams

These are two in-class, closed book, closed notes exam with no text-storing calculators allowed. The first exam will cover material from days 1-9, the second exam, days 11-21.

No makeup exams will be allowed. If you cannot take one of the mid-terms for reasons I do not approve of, you will be assigned the score from the other minus a 10% penalty as your grade on the exam you missed. A failing grade will be assigned to any student who does not take at least one mid-term exam.

Final Project

The final project will consist of teams of four students preparing a 5-6 page write-up and a presentation for the class and any guests I may invite, on a case I will assign you.

Feedback

After the mid-term I will provide one round of feedback about your class participation. If your participation falls below an acceptable level I may provide you a friendly warning signal early in the semester. This is for students who do not feel comfortable talking in class and will not affect your grade in any way. A second warning, however, will.

Other

My policy is to address issues before they become problems. Consequently I encourage students to provide me with feedback about all aspects of the course and my interactions with you. **It is best to contact me by e-mail.** However you are welcome to stop by during office hours or by appointment as well.

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Daily Schedule of Work						
Class	Date	Day	Topic	Readings	Homework (hand in)	Prepare for discussion
1	Aug 23	Th	Course Introduction			
2	Aug 28	Tu	Nature of Costs: Opportunity Costs, Cost Variation	Ch. 2	P2-1, P2-3, P2-32.	P2-9, P2-10.
3	Aug 30	Th	Nature of Costs: Cost Volume Profit Analysis	Ch. 2	P2-5, P2-8, P2-15.	P2-17, P2-20.
4	Sep 4	Tu	Organizational Architecture	Ch. 4	P4-2, P4-4, P4-11.	P4-8, P4-10, P4-13 and P-19.
5	Sep 6	Th	Responsibility Accounting	Ch. 5	P5-1, P5-7, P5-19.	P5-22.
6	Sep 11	Tu	Transfer Pricing	Ch. 5	P5-2, P5-5.	P5-4, P5-8.
7	Sep 13	Th	Budgeting Systems, Tradeoffs	Ch. 6	P6-2, P6-3.	P6-6, P6-9.
8	Sep 18	Tu	Resolving Organizational Problems	Ch. 6	P6-11, P6-14.	P6-30.
9	Sep 20	Th	Review			
10	Sep 25	Tu	Midterm Exam			
11	Sep 27	Th	Cost Allocation: Theory	Ch. 7		P7-12.
12	Oct 2	Tu	Exam Review			
13	Oct 4	Th	Allocating Service Department Costs, Joint Costs	Ch. 8	P8-2, P8-5, P8-8.	
14	Oct 9	Tu	Job Costing, Cost Flows and Overhead Allocation	Ch. 9		P9-4, P9-5.
15	Oct 11	Th	Process Costing	Ch. 9	P9-14.	P9-7.
16	Oct 16	Tu	Criticisms of Absorption Costing	Ch. 10	P10-2.	
17	Oct 18	Th	Activity Based Costing	Ch. 11		
18	Oct 23	Tu	Capital Budgeting	Ch. 2		
19	Oct 25	Th	Standard Costing	Ch. 12, 13		
20	Oct 30	Tu	“New” Directions: Productivity, TQM, JIT ...	Ch. 14	P14-6, P14-11.	P14-3, P14-14
21	Nov 1	Th	Review			
22	Nov 6	Tu	Midterm Exam II			
23	Nov 8	Th	Exam Review		Final projects assigned.	
24	Nov 13	Tu	Case Research		Case for group work in class	
25	Nov 15	Th	Presentation Planning		Plan presentation, paper.	
	Nov 20	Tu				
	Nov 22	Th				
26	Nov 27	Tu	Presentations		Written Papers Due	Case
27	Nov 29	Th	Presentations		Written Papers Due	Case
28	Dec 4	Tu	Presentations		Written Papers Due	Case
29	Dec 6	Th	TBA			