

2015

ACCT 550-01 Managerial Accounting

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INSTRUCTIONAL SYLLABUS – Fall 2015
ACCT 550-01: Managerial Accounting

Professor: Kevin Devine
Office Location: 213 Smith Hall
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Classroom Time and Location: Monday, 6:00 – 8:30 p.m. – Smith Hall Room 346

Office Hours: Monday: 12:00 noon - 6:00 p.m.
other times by appointment.

REQUIRED TEXT: *Managerial Accounting: Making Decisions and Motivating Performance, 1st Edition, Datar and Rajan (Pearson, 2014).*

The Mission of the Williams College of Business is:

“We educate students of business, enabling them to improve organizations and society, consistent with the Jesuit tradition”

COURSE OBJECTIVE AND LEARNING GOALS:

ACCT 550 contributes to this mission through the examination of issues relevant to the integration of accounting information into the management decision making and performance evaluation processes. The course is designed to aid the student in developing an appreciation for the advantages and limitations of accounting information in this setting, thereby, enhancing their ability to improve organizations and the society in which they operate. In order to achieve this objective managerial accounting must concern itself with behavioral, ethical, as well as computational issues. A secondary objective is to provide a forum in which students may enhance their ability to discuss accounting related issues. This objective is accomplished through case analysis and class discussions.

The above course objective primarily supports the Williams College of Business MBA Strategic Thinking and Leadership Goal and the Critical Thinking Goal and the following corresponding objectives:

- *MBA students will demonstrate the appropriate knowledge of accounting, finance, management, marketing and strategic integration.*
- *MBA students will evaluate organizations and recommend optimal strategies and actions demonstrating their ability to understand context, frame problems and use appropriate analytical and quantitative techniques.*

These objectives will be assessed through the use quizzes, case analyses and in-class exams.

GRADES: Grades are based on a percentage basis as follows:

- 90-100% - A
- 80-89 % - B
- 70-79 % - C
- Below 70% - F

*Weighting of Grades:

Exam 1	50 points
Exam 2	70 points
Final Exam	80 points
Quizzes	40 points
Case Analyses	<u>20 points</u>
TOTAL	260 points

* These weights are approximate and may deviate slightly from that listed above.

EXAMS:

The exams will cover the assigned chapters, problems and cases. In addition the exams will also cover assigned extra reading material and class discussion.

MAKE-UP EXAM POLICY:

Every student is expected to take the exams at the scheduled time. Students aware of a forthcoming conflict may schedule to take the exam **EARLY**.

QUIZZES:

Unannounced quizzes will be given on chapter material. There is **NO MAKE-UP** for a quiz missed for ANY reason. Quizzes are intended as a "self-test" of your comprehension of the chapter material and as preparation for chapter examinations. Your top four quiz scores will be included in the calculation of final grade with lowest quiz scores dropped for quizzes in excess of four. The exact number of total quizzes will be determined during the semester based on time available. **Any quizzes that are given as take-home assignments are to be worked on individually. Plagiarism on a quiz assignment constitutes academic dishonesty and may result in the student being assigned a course grade of "F". I do not distinguish between the one making their work available for copying and the one copying the work.**

CASE SUMMARIES

Two cases will be required to be completed during the course. The case summaries are required to assure that all students have prepared and thought about a solution to cases that will be discussed in class. Requirements for the case summaries will be provided at least one class period before they are due. All students who turn in a case summary and participate in the class

discussion will be given a 90% for the case summaries. Students not attending class the day the cases are discussed must contact the professor for instructions regarding a thorough case analysis that must be turned in before the scheduled due date to receive credit for the case summary.

CASE SUMMARIES MUST BE TYPED.

CANVAS

Chapter outlines, solutions to assigned problems, Power Point slides, sample problems and other class handouts will be available in the “Files” section of Canvas.

UNIVERSITY POLICY ON ACADEMIC HONESTY:

All of the above grade determinants are to be considered as individual assignments, unless specifically identified by the professor as a group project. **Integrity is essential. Any evidence of academic dishonesty on quizzes, exams, or special assignments will result in an "F" in the course, not just on the item involved.** Please do not share with others assignments that are submitted for grading, as I do not make a distinction between copier and copyee!!

The university policy on academic honesty, as discussed in the Xavier on-line Catalog (http://catalog.xavier.acalog.com/content.php?catoid=6&navoid=216#Academic_Honesty) will be followed in this course.

LEARNING DISABILITIES

If you know you have a learning disability and have documentation, please provide this information to the professor in the first week of classes.

If you think you may have a learning disability, but aren't sure, contact a staff member in the Learning Assistance Center on campus during the first week of classes. After obtaining documentation, speak with the professor.

IMPORTANT DATES:

9/21 First Exam
10/19 Case One Due
10/26 Second Exam
12/7 Case Two Due
12/14 Final exam

MISCELLANEOUS ITEMS:

All dates and assignments in this syllabus are subject to change at the sole discretion of the instructor. Verbal notification during any regularly scheduled class period will be considered sufficient notification to effect such change under this syllabus.

COURSE SCHEDULE

<u>Date</u>	<u>Chapter</u>	<u>Lecture Topic</u>	<u>Problems</u>
8/24	2	<i>An Introduction to Cost Terms and Purposes</i>	2-13,15,23,26
	8	<i>Determining How Costs Behave</i>	Sample problem
8/31	8	<i>(continued)</i>	8-22,26,30
	3	<i>Cost-Volume-Profit Analysis</i>	
9/7	*** NO CLASS – LABOR DAY HOLIDAY ***		
9/14	3	<i>Cost-Volume-Profit Analysis</i>	3-13,14,17,21,25,26,32,33,35
9/21	*** EXAM ONE - Chapters 2,3 and 8***		
9/28	2	<i>An Intro to Cost Terms and Purposes (Appendix - pp. 52-59)</i>	2-35,36
	4	<i>Job Costing</i>	Sample problem 4A 4-12,14,16,25,26,27
10/5	4	<i>(continued)</i>	Sample problem 4B
	6	<i>Activity Based Costing and Activity Based Management</i>	6-21,22,23,30
10/12	5	<i>Process Costing and Cost Allocation.</i> <i>(pages 171 – 178 and 182 - 184 only)</i>	5-20
	9	<i>Decision Making and Relevant Information.</i>	9-23,25,27,30,31,33
10/19	9	<i>Decision Making and Relevant Information. (completed)</i> *** Case One Due ***	
10/26	*** EXAM TWO - Chapters 2 appendix, 4, 5, 6,9 ***		
11/3	12	<i>Master Budget and Responsibility Accounting</i>	12-12,25,30,32
11/10	13	<i>Flexible Budgets, Cost Variances and Mgmt. Control</i>	Sample problem 13-30,34,35,36
11/17	13	<i>Flexible Budgets, Cost Variances and Mgmt. Control (completed)</i>	
	15	<i>Transfer Pricing</i>	15-17,18,23,29
11/23	*** THANKSGIVING HOLIDAY - NO CLASS ***		
11/30	16	<i>Performance Measurement and Compensation</i>	16-16,17,20,27,30
12/7	16	<i>(completed)</i> *** Case Two Due ***	
12/14	*** EXAM THREE - Chapters 12, 13, 15, and 16 ***		