



Course Syllabus: Managerial Accounting (BUS 211) Spring 2016

Instructor:

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Office Hours: Tuesdays and Thursdays Humanities 206 (before class, 8:15AM to 10AM) and by appointment.

Class Hours and Location:

Tuesday and Thursday: Humanities 206, 10:00AM to 11:40AM; 11:50AM to 1:30PM

Course Description

This course is about decision-making in organizations. Much of the information upon which organizational decisions are based comes from organizations' accounting systems. In this course, we will focus on the management accounting system, which provides information for *internal* decision-making¹. You will learn about the types of information that internal accounting systems generate and how that information affects decisions.

Organizational decisions involve a cycle of planning and control. Planning decisions relate to choices about acquiring and using resources to deliver products and services to customers. Control decisions concern how much to delegate, as well as how to motivate, measure, evaluate, and reward performance. In this course, you will learn how planning and control constitute a cycle, and every topic we discuss will relate to planning, control, or both.

Required Materials

1. Balakrishnan, R., Sivaramakrishnan, K., and G.B. Sprinkle. 2012. *Managerial Accounting*. 2nd edition. John Wiley & Sons, Inc. ISBN: 978-1-118-38538-8.
 - a. You can purchase the book in paper or electronic format.
 - b. All readings and assignments reference the U.S. 2nd edition. Difficulties caused by the use of a different edition are your responsibility.

¹ The other two accounting systems are the financial and tax accounting systems. The outputs of the financial and tax accounting systems are used by parties *external* to the organization (e.g. stockholders and governments). In this course, we will only discuss financial accounting as it pertains to management accounting. We will not discuss tax accounting in this course.

2. Various Harvard Business School Cases available through www.study.net under the course name *BUS 211: Managerial Accounting – Rackliffe (Spring 2016)*
 - a. Register for access at <http://www.study.net>.
 - b. You can access the course and materials at http://www.study.net/r_mat.asp?crs_id=30078095
 - c. You will have to pay to obtain this material. What can I say? It's Harvard...the cost is approx. \$20

Grading and Expectations

Your final grade will be determined at the end of the semester based on the percentages in the table at right. Goizueta Business School policy mandates a grade distribution, which implies that you will be graded “on a curve”. Your performance *relative* to other students will determine your grade.

The school policy for business core courses, assigned on a *relative* basis, says the top 35% of the class will likely receive an A/A-, the next 45% are likely to receive a B+/-, and the remaining 20% will receive a C/D/F. The Goizueta Business School uses the following recommended grade distribution for all BBA pre-requisite and core courses.

Cases & Participation	10%
Exam 1	30%
Exam 2	30%
Final Exam	30%
	100%

GRADE	
A	15% - 20%
A-	15% - 20%
All A/A- Grade Not to Exceed	35%
B+	15% - 20%
B	15% - 20%
B-	10% - 15%
All B (+/-) Grade Not to Exceed	45%
C+ or Below, no fewer than	20%

The satisfactory/unsatisfactory (S/U) grade option is not available.

Graded Cases

I will assign four graded cases and each will count for 2% of your grade. All students will submit a written analysis for all four cases. In addition, each student will be assigned to a team and each team will present 1 case to the class. Team assignments will be made on the first day of class. *Anything that you submit to me must be your own work. Cases are due in class on the assigned dates.* Late assignments will not be accepted.

Attendance and Class Preparation:

Your attendance and active participation in this class are essential to your learning. Research shows that attendance is a good predictor of performance. Students are expected to come to class prepared and ready to contribute, just as you would at a business meeting. You should plan to spend twice as much time outside of class studying as you spend in class. Students that read (and reread) the chapters and review their notes, lecture material, solve questions, and do homework, have a much better success rate.

Laptop and other communication devices policy:

Having a computer/laptop will be helpful for the course, though not required, as long as you have access to one on campus. **All personal computers, tablets, cell phones should be turned off and put away during all class meetings.**

Exams:

There will be a total of three exams in the course as noted in the syllabus. Each exam will consist of true/false and/or multiple choice questions. It is a closed book, closed notes exam. Accuracy and time management are both critical for a good grade.

You will need a simple calculator for use during class as well as for the exam. Please note that you may not use the calculator on your smartphone for the exam. The date of each exam is included in the course schedule listed below. You are expected to take the exams on the day and time they are scheduled.

If a BUS-211 exam conflicts with an exam from another class or an athletic event, ***you must notify me via email no later than two weeks before the exam and present written documentation*** to schedule a make-up exam. If you miss an exam due to illness or other emergency reason, ***you must notify me before the exam and present written documentation***. Students who miss one of the first two exams due to an excused illness or emergency will be allowed to drop the exam and have the weight of that exam added to the final exam. Unexcused absences from any exam will result in a score of zero for the exam.

Honor Code:

All students are expected to abide by the University's Honor Code. Honesty, integrity and sound ethical character are imperative for students entering the business profession. According to Article 4 of the Honor Code academic misconduct includes in part:

(a) Seeking, acquiring, receiving, or giving information about the conduct of an examination, knowing that the release of such information has not been authorized;

(b) Plagiarizing;

(c) Seeking, using, giving, or obtaining unauthorized assistance or information in any academic assignment or examination;

(d) Intentionally giving false information to professors or instructors for the purpose of gaining academic advantage;

Course Schedule and Assignments:

The following schedule provides a tentative outline of class dates, topics, readings and assignments. **Please note this is a general plan, and changes may be necessary.**

Session	Date	Topic	Assignments
1	Tuesday, 1/12	Syllabus and Introduction	Chapter 1: <ul style="list-style-type: none"> • 1.3, 1.4, 1.12, 1.26 • 1.35, 1.38, 1.47, 1.56, 1.62
2	Thursday, 1/14		
3	Tuesday, 1/19	JE & T account review, cost flows in manufacturing	Chapters 2 and 3 <ul style="list-style-type: none"> • 2.1, 2.27, 2.29 • 3.28, 3.32, 3.34, 3.35, 3.42, 3.58
4	Thursday, 1/21		
5	Tuesday, 1/26	Cost, Benefits, Relevance	<ul style="list-style-type: none"> • 2.33, 2.39, 2.40, 2.42, 2.45 • 3.40, 3.46
6	Thursday, 1/28		
7	Tuesday, 2/2	Cost Estimation Contribution Margin	Chapter 4 <ul style="list-style-type: none"> • 4.34, 4.38, 4.44 • 4.41 & 4.45 • 4.50, 4.47
8	Thursday, 2/4		
9	Tuesday, 2/9	Cost-Volume-Profit Analysis	Chapter 5 <ul style="list-style-type: none"> • 5.30 • 5.45 • 5.41 • 5.47 • 5.42
10	Thursday, 2/11		
11	Tuesday, 2/16	Exam #1	
12	Thursday, 2/18	Harvard Case presentation	Precision Worldwide
13	Tuesday, 2/23	Short-term decision-making	Chapter 6 <ul style="list-style-type: none"> • 6.29, 6.34 • 6.44, 6.45 • 6.52, 6.67, 6.70
14	Thursday, 2/25		
15	Tuesday, 3/1	Cost allocations	Chapter 9 <ul style="list-style-type: none"> • 9.17, 9.35, 9.56 • 9.27, 9.46, 9.47 • 9.22, 9.23, 9.37, 9.41
16	Thursday, 3/3		
17	Tuesday, 3/15	Activity-Based Costing and Activity Based Management	Chapter 10

18	Thursday, 3/17		<ul style="list-style-type: none"> • 10.33, 10.35 • 10.38, 10.40
19	Tuesday, 3/22	Harvard Case Presentation	City of Indianapolis
20	Thursday, 3/24	Exam #2	
21	Tuesday, 3/29	Operating Budgets: bridging planning and control	Chapter 7 <ul style="list-style-type: none"> • 7.39 • 7.49 • 7.41 • 7.42 (parts a and b only)
22	Thursday, 3/31		
23	Tuesday, 4/5	Budgetary control and variance analysis	Chapter 8 <ul style="list-style-type: none"> • 8.30 • 8.49 • 8.35 • 8.41 • 8.53 • 8.56 • 8.65
24	Thursday, 4/7		
25	Tuesday, 4/12	Performance Pay and Incentives and Performance in Decentralized Organizations	Chapter 12 <ul style="list-style-type: none"> • 12.18 • 12.39 • 12.21 • 12.43 • 12.24 • 12.59 • 12.32
26	Thursday, 4/14		
27	Tuesday, 4/19	Non-financial Measures	Chapter 13
28	Thursday, 4/21	Harvard Case Presentations	Safelite Auto Store 24
Final Exam: Comprehensive, Date: Tuesday, May 3, 2PM to 5PM			