INSTRUCTOR:  Bruce S Koch, Ph.D,  PHONE:  206-296-5815
OFFICE:  Pigott 515B  EMAIL:  kochb@seattleu.edu
OFFICE HOURS: T: 3:30 – 5:30  WEBSITE:  Canvas
And by appointment

Course Description/Rationale: How do managers use accounting information to help deliver their organization’s promise? This course is designed to help you actively learn how accounting information is prepared and used by managers in making critical (economic, marketing, management, finance and other) decisions in planning, organizing and controlling the operations of organizations. The concepts, tools and techniques we will introduce and practice in this course are directly referenced in and therefore relevant and applicable to your future classes. Moreover, the understanding of and communicating in the language of managerial accounting is essential to you as a future business professional, whether or not you become an accountant, and at the very least, so as not to be easily “outnumbered” by one.

Prerequisite: MBA 503 – Financial Accounting. Hence, you must review and practice problems to the extent you feel “rusty,” especially the concepts related to the Sales, Inventory, Cost of Goods Sold, how to prepare T-accounts and/or journal entries, and relationships among the basic financial statements. I recommend that you refer to the relevant chapters from your financial accounting textbook.

Learning outcomes: To succeed in this course, you must satisfactorily demonstrate all of the following:¹
1. Determine manufacturing costs in service and manufacturing environments
2. Understand the significance of Common (Indirect) costs and their allocation
3. Make decisions based on cost information
4. Prepare budgets and understand the role of budgeting in planning and control
5. Analyze and interpret cost variances
6. Understand issues involved in management control

Learning approach: Three anchors will characterize our shared responsibilities for learning in this course: (1) rigor – we will practice the use of managerial accounting tools and techniques in a variety of decision contexts both in and outside of class using individual, pair, peer and team exercises, cases, and tests; (2) relevance – we will engage in sense-making by using a managerial accounting lens to give new meaning to past/current coursework, everyday experiences, current events, and organizations of interest; and (3) reflection – we will frame course concepts in ways that incrementally advance and progressively deepen your learning. To operationalize these anchors, you should come prepared to ask or answer questions from your work in-and outside of class; discuss related issues, other points of view, or even opposing ideas. I rely on you to make the course productive and interesting. You can rely on me to present course materials as clear and relevant to your professional and personal formation.

It is my responsibility to present you opportunities to succeed. It is your responsibility to take advantage of those opportunities.

¹ This course partially fulfills the following Master of Business Administration (MBA) program Learning Objective: Exhibit the ability to identify, measure, interpret, and incorporate relevant information in analyzing problems and making effective business decisions; and the Master of Professional Accounting (MPAC) program Learning Objectives: Analyze and evaluate costing systems, prepare master budgets, evaluate managerial performance, evaluate management control systems, and provide decision support for cost management, and other operational and strategic managerial decisions.
Learning resources:


- **Canvas:** The course site ([https://seattleu.instructure.com/login](https://seattleu.instructure.com/login)) contains class notes, articles, homework, some grades and other course materials. If you are missing handouts, go here first. You are expected to have reliable access to a computer with an internet connection. Please email me at my kochb@seattleu.edu rather than just my canvas email.

- **Technology:** To minimize distractions and disruptions, all electronic devices (cell phones, laptops, recording, etc.), including mine, must be turned off during class except by prior agreement or if deemed course-relevant by the instructor. Simple calculators will be provided for quizzes and exams.

- **Class schedule:** Refer below for the due dates for all deliverables and other coursework expectations.


- **Email:** You are responsible for any and all messages and assignments that I send via Canvas or SU email. If you have a different, preferred email address, then make sure you forward your mail accordingly. Please be sure to maintain free space in your mailboxes so that you can receive messages with attached documents. Email subject heading should read: “ACCT5040” where “XX” indicates the specific subject matter (e.g., Ch. 1 question, HW2 question, Case 4-1 question). Due to the constant threat of viruses, I delete without reading any messages without a subject, or with a subject that I find suspicious. Please do not email to ask questions that can be answered by first referring to the syllabus, schedule, or Canvas course site. If you practice good business communication skills, you can reasonably expect a response within the next business day (i.e., Mondays to Fridays, except holidays).

- **Instructor:** To see me in my office, drop-in during my office hours on Tuesdays or contact Jani Medeiros (my administrative assistant) to set up an appointment to see me. Jani’s email address is medeirj@seattleu.edu and her phone is 296-5723.

- **Classmates:** Your classmates are a valuable resource because they have access to the same class materials, notes, etc. Prior students may not. You will be working with your classmates both in and outside of class, so it is to your mutual benefit to get to know each other. You should expect that you can rely on each other as this is the way it works in the real world. I encourage you to form study groups by the first week of class to practice problems, review or work on homework or team cases.

- **Tutors:** The Department of Accounting maintains tutors for accounting courses. Tutors are in PIGT 515D and schedules are posted by the second week of the quarter. Tutor appointments become scarce especially before exam times so contact them in a timely fashion should you need additional help.

University Resources and Policies:

- **Library and Learning Commons** ([http://www.seattleu.edu/learningcommons/](http://www.seattleu.edu/learningcommons/)) resources include the Research [Library] Services, Learning Assistance Programs, Writing Center, and Math Lab.

- **Academic Integrity Tutorial** ([https://www.seattleu.edu/academicintegrity/](https://www.seattleu.edu/academicintegrity/)) you are responsible for.

- **Academic Policies** ([https://www.seattleu.edu/registrar/academics/performance/](https://www.seattleu.edu/registrar/academics/performance/)) you are responsible for including: the Academic Integrity Policy, Academic Grading Grievance Policy, and the Performance Criteria for Undergraduate Albers School of Business & Economics Policy.

- **Notice for students concerning Disabilities** [http://www.seattleu.edu/DisabilitiesServices/](http://www.seattleu.edu/DisabilitiesServices/). If you have, or think you may have, a disability (including an ‘invisible disability’ such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this course, you are encouraged to arrange support services and/or accommodations through Disabilities Services staff in Loyola 100, (206) 296-5740. Disability-based adjustments to course expectations can be arranged only through this process. You are responsible for seeking help in a timely fashion to obtain disability-based adjustments to course expectations.
**Performance assessment**: Grades are assigned based on the following weights and approximate scale:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percent</th>
<th>Points</th>
<th>Grading scale</th>
<th>Letter</th>
<th>Past frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm</td>
<td>30%</td>
<td>90</td>
<td>95% and higher</td>
<td>A</td>
<td>(11%)</td>
</tr>
<tr>
<td>Final</td>
<td>35%</td>
<td>105</td>
<td>90% - 94%</td>
<td>A-</td>
<td>(56%)</td>
</tr>
<tr>
<td>Team Cases</td>
<td>20%</td>
<td>60</td>
<td>87% - 89%</td>
<td>B+</td>
<td>(18%)</td>
</tr>
<tr>
<td>Homework*</td>
<td>10%</td>
<td>30</td>
<td>84% - 86%</td>
<td>B</td>
<td>(10%)</td>
</tr>
<tr>
<td>Peer Evaluation</td>
<td>5%</td>
<td>15</td>
<td>80% - 83%</td>
<td>B-</td>
<td>(4%)</td>
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<td>77% - 79%</td>
<td>C+</td>
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<td>74% - 76%</td>
<td>C</td>
<td>(0%)</td>
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<tr>
<td><strong>Total</strong></td>
<td>100%</td>
<td>300</td>
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* Rubrics provided below. Any unacknowledged sharing or copying any (even partial) solutions among students or teams violates Academic Policies and will be pursued in accordance with SU/Albers policies.

**Individual Exams (worth 60%, 180 points)**: One midterm is worth 75 points and a final exam is worth 105 points. Exams are designed to assess your achievement of the learning outcomes. Exams may consist of short problems, essays, critical thinking, technical analysis and decision-making. Exams are administered online, are timed, and are open textbook, notes and internet. There are no makeup exams.

**Team Cases (worth 20%, 60 points)**: There are 8 in-class team-based cases worth 10 points each. Only your best 6 team cases count. A missed case results in 0 points. Form and work in a team of 3 members by the end of the first week of class. Cases practice and prepare you for the exams in terms of the concepts, but not necessarily in terms of the format or context. Cases also help you develop your skills in organizing, processing and interpreting data; evaluating options for decision-making; and communicating your ideas. All case materials will be provided in a timely fashion. There are no makeup cases.

**Team member evaluations** are required from each member of each team at least once during the quarter. Your teamwork will be peer-assessed along the following dimensions, and may count towards your P&P:

1. Contributed positively to team discussions
2. Assumed and executed a fair share of the work
3. Provided timely and quality work
4. Worked well (e.g., with enthusiasm, creativity, adaptability, positive attitude, etc.)
5. Helped others to learn and/or assumed a leadership role

**Homework (worth 10%, 30 points)**: There are 8 homework sets worth 5 points each. Only your best 6 homeworks count. A missed homework results in 0 points. Upload to Canvas, by the due date, your homework sets in Excel. You may work with other students, but each student is held responsible for checking that all other students submit original work, and for submitting the same file with the following filename convention, in descending order of contribution (e.g., HW1_BR_MC_TZ.xlsx). To receive any credit, you must provide, individually, a self-assessment of your performance compared to the suggested key provided. I reserve the right to check your self-assessment. Points will be deducted equal to the difference between your self-assessment and mine, and will be deducted from the lower of the two. There are no makeup homeworks.

1 Point maximum each for achieving a specified learning objective
0 Incorrect problems uploaded, or nothing uploaded by the due date
Partial credit if homework submitted on time but no self-assessment uploaded by the associated team case date

**Peer Evaluation (worth 5%, 15 points)**: Your teamwork will be assessed on a five point scale by your other team members.

**Elements of success**: We will maintain a learning environment that models expectations for professional conduct and personal accountability. This course makes rigorous demands on your verbal and quantitative skills. It requires you to assimilate material, understand it in some depth and then apply it to various decision contexts. It should therefore not be undertaken casually. It also tends to be cumulative, which
means that if you fall behind or feel challenged by material early in the course, it becomes more difficult to catch up later in the course, so seek guidance in a timely fashion. Also, you should plan to spend **at least 6-9 hours per week**, in addition to time in class, for reading the chapters and completing other coursework. Following are concrete actions prior students have used to succeed and to manage the load. Remember that “nothing is particularly hard if you divide it into small parts” – *Henry Ford*

1. Commit **at least 3 hours before** class to note learning objectives, read the text, and work practice problems;
2. Commit **at least 3 hours after** class to work on homework; self-assess your work, and review class materials;
3. Come to class on time and prepared with your textbook, class materials, calculator, pencil and pen for assessments;
4. Listen attentively, actively, and considerately to whomever is speaking;
5. Create/join a study group and have a standing, weekly meeting. Ideally, study group members are team members;
6. Invest in asking and responding to questions about readings and assignments in class and in your team;
7. Safeguard your integrity by working individually and independently in your exams and by submit original work and cite references for all submissions (e.g., [http://www.libs.uga.edu/ref/chicago2009.pdf](http://www.libs.uga.edu/ref/chicago2009.pdf));
8. Critically apply class topics by discussing relevant experiences or anecdotes, sharing how you have seen it work (or not), or sharing what you’ve read or seen (e.g., from the *WSJ, NYT, HBR, CFO, Strategic Finance, etc.*);
9. Actively engage and hold team members accountable to elevate all members’ learning; and
10. Constructively (and in a timely manner) address issues if you feel something is working or not working with respect to developing a positive and productive class environment.