

**SEATTLE UNIVERSITY
CONTROLLERSHIP
SPRING QUARTER 2018 SYLLABUS**

Course information:	Instructor information:
Course codes: ACCT 4200-01	Instructor: Prof. Valentina L. Zamora
Class location: PIGT 200	Email: zamorava@seattleu.edu
Classes: MW, 3:45 – 5:50 p.m.	Office: PIGT414
First class: Wednesday, April 4, 2018	Office hours: MW, 12:30 – 1:30 p.m. & by appt.
Lass class: Monday, June 11, 2018	Phone: 206-296-5703
Final project: Due Wednesday, June 13, 5:50 p.m.	Tutor office: PIGT515B, M-F, 9 a.m. – 6 p.m.

Course Description/Rationale: How do controllers critically evaluate an accounting system’s effectiveness in meeting the accounting information needs of an enterprise from a strategic to operational level? This course is designed to help you **actively develop an integrated knowledge of accounting and enterprise management**. Controllers will be your corporate clients, your audit counterparts, your direct report, or your next career connection. Hence, the understanding of and communicating in the language of controllership is essential to you as an accounting professional who will contribute organizational value.

Prerequisite: ACCT3010 (Accounting Information Systems), ACCT3110 (Intermediate Financial Accounting I), ACCT3120 (Intermediate Financial Accounting II), ACCT3300 (Cost Accounting), and ACCT3360 (Federal Income Tax I) or program chair permission. **Hence, review what feels “rusty.”**

Learning Outcomes: To succeed in this course, you must satisfactorily demonstrate all of the following:¹

1. Analyze unstructured management decision problems in a variety of organizational contexts.
2. Apply in an integrated manner the principles, standards, and practices of financial accounting, cost accounting, tax, and accounting information systems.
3. Identify and clarify accounting issues, search and interpret relevant sources, and explain the rationale for a recommended course of action.
4. Weigh the ethical, stakeholder, and stewardship implications of an accounting decision.

Learning approach: Three anchors will characterize our shared responsibilities for learning: (1) **rigorous** – we will practice the use of 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 interactions with professionals; (2) **relevant** – we will engage in sense-making by using a controllership lens to give new meaning to past/current coursework, everyday experiences, current events, and organizations of interest; and (3) **reflective** – 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 Undergraduate Business Foundation Learning Objective: Demonstrate understanding of the body of knowledge encompassed by the UG Business Foundation courses; and the Undergraduate Accounting Major program Learning Objective: (1) Recommend a course of action in an external reporting situation using accounting standards to justify your rationale; (2) Propose alternatives in a managerial decision context using cost analysis to support your reasoning; (3) Evaluate the tax implications of an economic transaction by research and applying authoritative tax codes; (4) Assess how business risks relate to risks in internal controls, financial reporting, and/or audit; (5) Weigh the ethical, stakeholder, and stewardship implications of an accounting decision.

Learning Resources and Policies:

- **Required reading:** Access e-books and articles via the SU Library. See schedule provided separately.
- **Canvas:** The course site (<https://seattleu.instructure.com/login>) contains class notes, articles, cases, 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 internet connection. Please only use the latest version of Firefox rather than Internet Explorer for full functionality. **Please use Canvas to email me.**
- **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.
- **Class schedule:** Refer below for the due dates for all deliverables and other coursework expectations.
- **Business press:** Access relevant articles (WSJ, NYT, Harvard Business Review, CFO Magazine, Strategic Finance, Business Finance, etc.) via the SU library (<http://www.seattleu.edu/library/>).
- **Email: Please use Canvas to email me.** 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: "ACCT4200" where "XX" indicates the specific subject matter (e.g., question on management control systems). 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:** Drop-in during regular office hours or sign-up for a meeting slot in Canvas Scheduler. I update my availability weekly to match your needs. If these days/times do not work for you, email me to schedule an appointment. Please use the subject heading: "ACCT appointment request" and in the body of your email message provide a few options of days/times in order of your preference, the length of appointment (e.g. 10 minutes), and the specific reason for your appointment or call request.
- **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 deepen understanding of readings and to work on 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/>) resources include the Research [Library] Services, Learning Assistance Programs, Writing Center, and Math Lab.
- **Academic Integrity Tutorial** (<https://www.seattleu.edu/academicintegrity/>) you are responsible for.
- **Academic Policies** (<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/>. 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 class, 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:

<u>Component weights:</u>	<u>Percent</u>	<u>Points</u>	<u>Grading scale</u>	<u>Letter</u>	<u>Past frequency:</u>
Team cases*	50%	150	95% and higher	A	(16%)
Selected activities*	10%	30	90% - 94%	A-	(35%)
Final project*	30%	90	87% - 89%	B+	(21%)
Professionalism & Participation*	<u>10%</u>	<u>30</u>	84% - 86%	B	(15%)
Total	<u>100%</u>	<u>300</u>	80% - 83%	B-	(10%)
			77% - 79%	C+	(2%)
			74% - 76%	C	(2%)

* Rubrics are in Canvas. Limit discussion of cases, reports, and the project to instructions, requirements, and guidance. Any unacknowledged sharing or copying any (even partial) solutions with present or past students or teams violates Academic Policies and will be pursued in accordance with SU/Albers policies.

Team Cases (worth 50%, 150 points): Team cases deepen hard skills including primary source research, data analysis, model application, coping with ambiguities, and creative problem-solving. There are 6 team cases worth 25 points each. The first 22 points are based on team written responses and computations for case questions. The last 3 points are based on individual written responses to brief questions distributed in class and then randomly, anonymously peer-audited afterwards. No books, notes, or breaks allowed. A missed case results in 0 points for all team members. There are no makeup cases.

Selected Activities (worth 10%, 30 points): Selected activities sharpen soft skills including professional communications, interpersonal skills, and personal leadership. There are two activities worth 15 points each. Each student submits a 1-2 page report about each activity, including an introduction, discussion of three course-related confirmations, discussion of three course-related surprises, one overarching question resulting from the activity, and one action item to address the question in the near future. Requirements, grading, and guidance will be distributed separately in a timely fashion. There are no makeup activities.

Final Project (worth 30%, 90 points): The final project provides an opportunity to practice integrating a real company's accounting with its enterprise management. Each student will prepare a report evaluating the effectiveness of a NYSE-traded company's accounting systems in meeting the enterprise's needs from a strategic to operational level. The report will also provide one recommendation for the controller to add value to the company and the potential implementation risks (i.e., ethical, stakeholder, and stewardship) of that recommendation. Use only publicly-available, primary company sources. Requirements, guidance, and grading will be distributed separately in a timely fashion. There are no makeup final projects.

Professionalism and Participation [P&P] (worth 10%, 30 points): Professionalism is included as part of your assessment as a reminder that professional courtesy is an important success factor in your career. This includes, but is not limited to, being considerate about teamwork, tone, timeliness, and technology use. This may also include the team member self-evaluation in Canvas. Participation is included to encourage you to contribute to and gain from class discussions. Of note, I can only assess your in-class participation if you are in class. If you expect to be late or absent, email me as soon as possible, so I can pass on your apologies to the rest of the class. Although necessarily subjective and finalized ex-post, you are welcome to seek P&P feedback during the course as this evaluation process is similar to what you will encounter throughout your career. If requested in a timely fashion, excused absences may be made up.

Elements of success: We will maintain a learning environment that models expectations for professional conduct and personal accountability. This means practicing social dexterity, leadership skills, intellectual curiosity, and self-efficacy. This course also 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. You should plan to spend **at least 10 hours per week, in addition to time in class, for readings, cases, and other coursework.** Finally, safeguard your integrity by working individually and independently in your tests, submitting original work, and properly citing references (<https://owl.english.purdue.edu/owl/section/2/10/>). When in doubt about what is or is not an academic honesty violation, ask the instructor ahead of time.