ACCTG 501: Managerial Accounting  
Spring 2022  
3/28/2022 - 6/09/2022

Course Overview:
In financial accounting, you studied accounting information for decision-makers external to the firm. In this course, we focus on information and decision making within an organization. This course seeks to provide you with useful tools, based on accounting information, to improve managerial decision-making and performance evaluation.

We will start by focusing on cost behavior and the systems organizations use to describe this behavior. This part of the course will let us answer questions like: What should be considered in choosing the mix of fixed costs versus variable costs in the firm’s cost structure? How will dropping or adding a product affect profitability? How do we combine cost information with demand information to make pricing decisions? Should a special order be accepted or rejected? How do we find the optimal product mix when there are constraints on total production?

We will then examine planning, control, and incentive mechanisms used in organizations. We will discuss how firms construct profit plans (i.e., budgets) to coordinate activities and use variance analysis to measure how actual results differ from expected results. We will also discuss performance evaluation systems, touching on questions like: What are the tradeoffs of different financial and non-financial metrics used to evaluate performance? How can these metrics be incorporated into compensation plans? Why are organizational controls important to implement in addition to incentive schemes? How do organizations facilitate planning and create optimal incentives in special circumstances, such as for managers of a recently acquired firm?

To reflect the complexity of the topics in practice, we will focus will on solving cases. The cases center on organizations in various industries, from tech to medicine to real estate to banking, and incorporate conceptual elements and quantitative exercises. The course also includes videos that introduce the main concepts of each module; videos of interviews with executives; podcasts and readings (from both journals and popular press) that illustrate concepts and provide relevant examples; and optional textbook readings, problems, and TA sessions to help solidify content.

Course Learning Objectives:
The course will help students to:

★ Become familiar with the terms and concepts commonly used in managerial roles to aid in costing, planning, and controlling
★ Use accounting data and tools such as costing systems and profit plans to improve managerial decision-making related to pricing, operations, and performance measurement
★ Evaluate factors that influence the design and use of performance evaluation and control systems

Faculty Info
Email and Internet:
UW Email and the Canvas Discussion Forums in this course are the official means of communication for this class. Students are expected to read and act upon email in a timely fashion. Students should check their email regularly along with the Announcements section of this course. All instructor correspondence will be sent to your @uw.edu email account.

Course Structure and Format

Course Time Commitment:
This course requires approximately 6-8 hours of work per module. Please expect to spend more time during those modules which include exams or larger assignments.

Delivery Method:
This course uses both live sessions and Canvas for content delivery. Canvas will be the primary method for the facilitation of communications between faculty and students, posting course materials and activities, submission of assignments, and posting of grades. Canvas can be accessed at https://canvas.uw.edu/

Organization:
This course is organized by modules, which correspond to weeks in the Quarter.

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<tr>
<th>Module</th>
<th>Topic:</th>
<th>Dates:</th>
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<tr>
<td>1</td>
<td>Cost Basics and Terminology</td>
<td>3/27 - 4/03/22</td>
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<tr>
<td>2</td>
<td>Costing Methodologies and Their Limitations</td>
<td>4/03 - 4/10/22</td>
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<tr>
<td>3</td>
<td>Transfer Pricing</td>
<td>4/10 – 4/17/22</td>
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<td>4</td>
<td>Relevant Costs and Operational Decisions</td>
<td>4/17 - 4/24/22</td>
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<tr>
<td>5</td>
<td>Midterm Week</td>
<td>4/24 - 5/01/22</td>
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<tr>
<td>6</td>
<td>Budgets and Variances</td>
<td>5/01 - 5/08/22</td>
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Live Sessions
The course consists of hour and 40 minute live class sessions twice a week. These sessions provide an interactive forum for discussion of key case material, as well as an opportunity to enjoy guest lectures. The Canvas module pages provide more specifics about the material that should be completed before each live session.

Readings
Readings come from a variety of sources, including popular press and journal articles.

Case Studies
Modules include two case studies. The first for each module is more quantitative, and answers to the case questions must be prepared and submitted individually (though you are welcome to discuss the case and potential solutions with other students). The second for each module is more qualitative, and answers to the case questions must be submitted with your groups. You can find the Harvard Business case and reading pack here: https://hbsp.harvard.edu/import/919215.

Video and Other Multimedia Content
Modules will include several short video segments that cover topics important to understand for the cases. Content will also include recent interviews conducted with public company executives and content from third-party sources, including podcasts and webinars.

Weekly Assignments
Modules require case preparation and the completion of the readings and/or videos and other multimedia content. Students must submit answers to the case studies, as described above. For optional problem sets, suggested solutions are posted on the Canvas page.

Textbook (optional)
Introduction to Management Accounting, 16th edition (2014), Horngren, Sundem, Burgstahler and Schatzberg. You can purchase a digital copy of this book on Amazon for much less than the cost of a hardcopy copy. Textbook readings are primarily for reference, a useful resource for reinforcing more challenging content. The text will be particularly helpful for students less familiar with finance and accounting topics.

Review Sessions (optional)
The TA will hold multiple review sessions throughout the term that provide additional practice with the key concepts and mechanics of the content.
Exams
The course includes a midterm exam and a final exam.

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**Grading Policies**

**Submitting Assignments & Missed Assignments**
Instructions for submitting assignments are included with the assignment descriptions within the Canvas course site. Due dates for graded work are included within each module page in the Canvas course. Notify the instructor BEFORE an assignment is due if a situation arises and the assignment can’t be submitted on time. Published assignment due dates (Pacific Time) are firm.

**Grading Procedure and Rubrics**
Grades reflect your performance on assignments and adherence to deadlines. The grading turnaround time will be one week. Grades will be posted in the gradebook on the course site. Most of the graded work in this course includes a grading rubric, which should help you understand the requirements of the assignment and give you detailed feedback about your performance. Rubrics will be included within the assignment description.

**Class Participation**
Class participation is critical. The class should be a common learning experience, where students collaborate with their group members and contribute to in-class discussions. The instructor and your team members will each evaluate your participation at the end of the term. Some criteria that will be used to judge the effectiveness of your participation include (1) Do you work well with others in preparing the group cases? (2) Do your comments show evidence of appropriate, insightful analysis of the case? (3) Are you a good listener as well as speaker? Can you play off the comments of others? (4) Are you willing to test new ideas? Or are all your comments “safe”?

**Graded Material Summary**
Grades will be determined using the following breakdown.

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<th>Activity</th>
<th>Option 1</th>
<th>Option 2</th>
<th>Option 3</th>
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<tbody>
<tr>
<td>Individual Case Submissions</td>
<td>20</td>
<td>20</td>
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<tr>
<td>Group Presentations</td>
<td>5</td>
<td>5</td>
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<tr>
<td>Participation</td>
<td>25</td>
<td>25</td>
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<tr>
<td>Midterm Exam</td>
<td>25</td>
<td>20</td>
<td>30</td>
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<tr>
<td>Final Exam</td>
<td>25</td>
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<td>20</td>
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Course Policies

Academic Integrity and Student Conduct
This program employs the principles and procedures espoused by the University of Washington Community Standards and Student Conduct guidelines to maintain academic integrity in the course. The Code establishes the expectation that students will practice high standards of professional honesty and integrity. Implementation of the Code at the Foster School of Business prohibits cheating, attempted cheating, and plagiarism—including improper citations of source material—as it pertains to academic work. Suspected violations will be handled in compliance with the University of Washington Student Conduct Code as outlined in Washington Administrative Code 478-121.

Copyright
The course content is for class purposes only and are to be used only by the student enrolled in the course. All rights reserved. No part of this course may be reproduced, distributed, or transmitted in any form or by any means, including photography, video recordings, screenshots, or other electronic or digital methods, without the prior written permission of the instructor.

Access and Accommodations
DRS (http://depts.washington.edu/uwdrs/) offers resources and coordinates reasonable accommodations for students with disabilities and/or temporary health conditions (Getting Started / Accessing Resources). Reasonable accommodations are established through an interactive process between you, your instructor(s) and DRS. It is the policy and practice of the University of Washington to create inclusive and accessible learning environments consistent with federal and state law. If you have accommodations with Disability Resources for Students (DRS), please communicate your approved accommodations to me at your earliest convenience so we can discuss your needs in this course. If you have not yet established services through DRS but have a temporary health condition or permanent disability that requires accommodations (conditions include but not limited to, mental health, attention-related, learning, vision, hearing, physical or health impacts), contact DRS at 206-543-8924 or uwdrs@uw.edu.

Religious Observance Accommodation
Washington state law requires that UW develop a policy for accommodation of student absences or significant hardship due to reasons of faith or conscience, or for organized religious activities. The UW’s policy, including more information about how to request an accommodation, is available at Religious Accommodations Policy (https://registrar.washington.edu/staffandfaculty/religious-accommodations-policy/). Accommodations must be requested within the first two weeks of this course using the Religious Accommodations Request form (https://registrar.washington.edu/students/religious-accommodations-request/).
Other Course Policies
For more information about other policies applicable to the Evening MBA program, please visit the online Student Handbook (https://foster.uw.edu/academics/degree-programs/evening-mba/current-evening-mba-students/resources-2/).

Technology

Network Use Policies
Please read the University of Washington’s Student Use of UW Computing Resources Policy.

Technology Requirements
This course requires Internet access and the following:
- A web browser (use only Google Chrome or Mozilla Firefox)
- Adobe Acrobat Reader (free)
- Webcam, microphone, and speaker
- Zoom software (for video conference)
- Microsoft Office 365 ProPlus (free for students & staff)

Network Outages
To monitor the status of campus networks and services, visit the ITConnect eOutages page at: https://eoutage.uw.edu/

Canvas Support
https://itconnect.uw.edu/learn/tools/canvas/canvas-help-for-students/

Syllabus Purpose and Disclaimer:
This syllabus serves as a guideline for what to expect in this class and an implicit agreement between the instructor and the student.

Before contacting the instructional staff, please review these documents first to see if your question is addressed. Every effort will be made to avoid changing the course schedule, but adjustments may be necessary to accommodate errors, omissions, or unforeseen events (such as weather events).

In the event changes are made to the syllabus, students will be informed during class, on the course website, and via email. It is your responsibility to be aware of these changes, so please check your email and the course site often.