

## Course Overview

Course Name & Number:	BA 502 - Managerial Accounting
Quarter	Spring 2023
Start & End Dates	3/27/2023 - 5/24/2023
Course Website	<a href="https://canvas.uw.edu/courses/1655524">https://canvas.uw.edu/courses/1655524</a>

### 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*. The objective will be 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 one-time 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, our focus will be on solving cases. The cases center on organizations in many different industries, from tech to medicine to real estate to banking, and they incorporate both conceptual elements and quantitative exercises. In addition to the cases, the course includes videos that introduce the main concepts of each module; videos of recent 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

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## Faculty Info



**Professor  
Darren Bernard**  
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Meetings by appt.



**Teaching Assistant  
Ash Hyman**  
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Meetings by appt.

## Email and Communication:

UW Email is the primary means of remote communication for this class. Please do not send messages via Canvas. All email will be sent to your @uw.edu email account.

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## 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 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 roughly correspond to weeks in the Quarter.

Module	Topic:	Dates:
1	Cost Basics and Terminology	3/27 - 4/02/23
2	Costing Methodologies and Their Limitations	4/03 - 4/09/23
3	Transfer Pricing	4/10 - 4/16/23
4	Relevant Costs and Operational Decisions	4/17 - 4/23/23
5	Budgets and Variances	4/24 - 4/30/23
6	Performance Metrics, Incentives, and Control Systems I	5/01 - 5/07/23
7	Performance Metrics, Incentives, and Control Systems II	5/08 - 5/14/23
8	New Avenues in Managerial Accounting	5/15 - 5/21/23

### Course Format:

Each module will provide you with a variety of learning experiences. You can expect the following types of activities throughout the Quarter:

#### Live Sessions

The course consists of two 90-minute weekly live class sessions. These sessions provide an interactive forum for discussion of key concepts, case material, applications to practice, and guest lectures. The Canvas module pages provide more specifics about the material that should be completed before each live session.

#### Readings

The course includes selected readings from a variety of sources, including popular press and journal articles. Some are sourced from Harvard Business Review and related outlets that require licenses. You can find the course pack here: <https://hbsp.harvard.edu/import/1038319>.

#### Case Studies

All modules except the fifth 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). In the interest of both your own learning and growth and fairness to classmates, you may not use generative AI tools (such as ChatGPT) in any way to prepare your submissions. The second case for each module is more qualitative. You will not submit answers to these questions, but class conversations will largely revolve around these cases, so you should be prepared to discuss. Most cases are prepared by UW Foster faculty, but a couple are from Harvard Business School. You can find the course pack here: <https://hbsp.harvard.edu/import/1038319>.

## **Case Question Presentations**

Each team will be expected to present to the class twice during the course. These presentations will be short and focused—just 5-7 minutes—and will relate to a specific case question assigned for the week.

## **Video and Other Multimedia Content**

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

## **Weekly Assignments**

All modules require case preparation and the completion of the readings and/or videos and other multimedia content. Students must submit answers to the individual case studies, as described above. I will not grade the optional problem sets, but suggested solutions are posted on the Canvas page.

## **Textbook (recommended)**

Introduction to Management Accounting, 16<sup>th</sup> 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 (recommended)**

The TA will hold multiple review sessions throughout the term that provide additional practice with the key concepts and mechanics of the content. More information about the review sessions is on the Canvas course site.

## **Exams**

The course includes a midterm exam and a final exam. Both will be held in-class, consistent with the course schedule prepared by the program office. For each exam, you may bring to class and use a single 8.5 x 11 inch piece of paper as a “cheat sheet”. There is no restriction on font size, what you include on the paper, whether you or others prepare it, or whether you use only one or both sides of the piece of paper.

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## **Grading Policies**

## Submitting Assignments

Instructions for submitting assignments are included with the assignment descriptions within the Canvas course site. Due dates for all graded work are included within each module page in the Canvas course.

## Late or Missed Assignments

Notify the instructor BEFORE an assignment is due if an urgent situation arises and the assignment can't be submitted by the due date. Published assignment due dates (Pacific Time) are firm. Please follow the appropriate University policies to request an accommodation for religious observances.

## Grading Procedure

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.

## Rubrics

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 extremely important. The class should be a common learning experience, which makes it critical that you work well with group members and contribute effectively to in-class discussions. Some criteria that will be used to judge the effectiveness of your participation include:

- Do your comments show evidence of appropriate, insightful analysis of the case?
- Are you a good listener as well as speaker? Can you play off the comments of others?
- Are you willing to test new ideas? Or are all your comments "safe"?

## Graded Material Summary

Grades will be determined using the following breakdown.

Activity	%:
Individual Case Submissions	15
Group Presentations	5
Participation	15
Midterm	30
Final	35

## 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.

In particular, 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

Your experience in this class is important. If you have already established 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), you are welcome to contact DRS at 206-543-8924 or [uwdrs@uw.edu](mailto:uwdrs@uw.edu).

DRS offers resources and coordinates reasonable accommodations for students with disabilities and/or temporary health conditions. 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.

Website: <http://depts.washington.edu/uwdrs/>  
Guide: [Getting Started / Accessing Resources](#)  
Email: [uwdrs@uw.edu](mailto:uwdrs@uw.edu)  
Phone: 206-543-8924

### **Course Evaluation**

Course evaluations are done toward the end of the quarter during a predetermined time period. Students will have approximately one week to complete their course evaluation, which is delivered digitally from the UW Office of Educational Assessment.

All evaluations are anonymous and are used to make improvements to the course and are included in a faculty member's annual review. It is important to complete the evaluations and provide your honest assessment both in the quantitative and qualitative measures.

### **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 \(https://registrar.washington.edu/staffandfaculty/religious-accommodations-policy/\)](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 \(https://registrar.washington.edu/students/religious-accommodations-request/\)](https://registrar.washington.edu/students/religious-accommodations-request/).

### **Remote Learning from Other Countries**

Faculty members at U.S. universities – including the University of Washington – have the right to academic freedom which includes presenting and exploring topics and content that other governments may consider to be illegal and, therefore, choose to censor. Examples may include topics and content involving religion, gender and sexuality, human rights, democracy and representative government, and historic events.

If, as a UW student, you are living outside of the United States while taking courses remotely, you are subject to the laws of your local jurisdiction. Local authorities may limit your access to course material and take punitive action towards you. Unfortunately, the University of Washington has no authority over the laws in your jurisdictions or how local authorities enforce those laws.

If you are taking UW courses outside of the United States (due to a remote learning arrangement approved by the University), you have reason to exercise caution when enrolling in courses that cover topics and issues censored in your jurisdiction. If you have concerns regarding a course or courses that you have registered for, please contact your academic advisor who will assist you in exploring options.

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## 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/>

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### 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.