

# Managerial Accounting

## ACG 5075 - Fall 2016

### MBA section 4993

Fisher School of Accounting

Syllabus version: October 24, 2016

## 1 General

Important: ACG5075 is offered for MBA (section 4993) and MSM (sections 4992/4994). **This syllabus is for the MBA section.**

### 1.1 Instructor details

Instructor: Joost Impink, joost@ufl.edu  
Office: 336 Gerson Hall, (352) 273-1974  
Office hours: Monday, 8:30 - 10:30 am

Teaching assistant: Nicolas Fleig, nfleig@ufl.edu  
Office: 125 Gerson Hall  
Office hours: Monday and Wednesday 4:00-6:00 pm

### 1.2 Class schedule

The meeting dates are Tuesday and Thursday in module 2. See table 1 on page 5 for a detailed (tentative) class schedule.

Section 4993, Tuesday/Thursday, Periods 9-10 (4:05 pm - 6:00 pm), HGS 250

### 1.3 Textbook

For this course, students need to purchase 'Financial & Managerial Accounting for MBAs', by Easton, Wild, Halsey, McAnally, Hartgraves and Morse. Cambridge Business Publishers, 3rd edition 2013, ISBN: 978-1618530080. Students may also buy the second edition of this textbook (which should be available at low cost). There is also a 4th edition, which we will not be using.

## 1.4 Course objective

The course objective is to introduce prospective managers to managerial accounting and provides a framework for accounting systems and their use for decision making.

# 2 Course Requirements

## 2.1 Performance assessment

The grade is determined as follows:

Team assignments	30%
Midterm exam	35%
Final exam	35%
Total	<hr/> 100%

The in-class questions, team-assignments and exams are graded between 1 (lowest) and 10 (highest). The final grade is letter grade based on the following scale:

Grade	Score
A	9.50 - 10.00
A-	9.00 - 9.49
B+	8.60 - 8.99
B	7.50 - 8.59
B-	7.00 - 7.49
C+	6.00 - 6.99
C	5.00 - 5.99
C-	4.00 - 4.99
D	1.00 - 3.99

For example, if the grades are: 9.0 for the team assignments (30%), 8.0 for the midterm (35%) and 8.5 for the final (35%), then the score would be:  $9.0 \times 30\% + 8.0 \times 35\% + 8.5 \times 35\% = 8.475$ , which corresponds to a B (it is in the 7.50 - 8.59 score range).

Likewise, if the grades are the same, but the grade for the final would be a 9.0 instead of a 8.5, the score would be:  $9.0 \times 30\% + 8.0 \times 35\% + 9.0 \times 35\% = 8.65$ , which corresponds to a B+ (in the 8.60-8.99 range).

## 2.2 UF policies for grade points

For current UF policies for assigning grade points, see <https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx>.

## 2.3 Team assignments

A large portion of the grade is based on group cases. Cases are valuable learning opportunities which allow you to apply your knowledge to real world settings. They demand that you expand your thinking beyond the simple scenarios in the textbook and approach the problems using critical thinking.

Students may create groups of 4-5 students for the case assignment, and each group will submit a single discussion of the case. Each team is required to work independently of the other teams. Collaboration between teams, or individual members of different teams, is considered an honor code violation.

The assignment needs to be submitted hardcopy (one copy for each group) at the beginning of the class of the due date (for deadline see the (tentative) class schedule on page 5). One or two groups will present their case solution in class (10-20 minutes), for which they need to bring a USB stick with a PowerPoint presentation. A schedule of the case presentations will be made available on the class website.

I highly recommend beginning work on the case as early as possible. The case can be handed early, but not after the deadline has passed. All cases will be graded and returned at the same time. **I do not accept cases after the deadline.** No case handed in, or attempted hand-ins after the deadline will be rewarded with 1 out of 10 (max) points.

## 2.4 Exams

There will be two examinations: a midterm (in class) covering chapters 14-17 on Tuesday November 15; the final examination (cumulative) is scheduled on Tuesday December 13 in HGS 250, 4:05 pm - 6:00 pm.

The exam will include one page with formulas. This page will be made available on Canvas well before the exam.

You are required to present your official University of Florida all-in-one photo identification card at the exam. You are allowed to use a non-programmable calculator, but you are not allowed to use any electronic devices, such as cell phone, laptop, or palm pilot.

## 2.5 Class sessions

Students are advised to treat class attendance as an academic appointment that must be met, much as one must meet a business appointment. Students are encouraged to attend all scheduled class sessions and to use their nameplates to identify themselves.

Students are expected to arrive for classes prepared to meet class room obligations and to devote full attention and commitment to the work of that class. Each class session will consist of lecture, discussion, exercises related to the text reading assignments, and/or case discussion.

Students are encourage to bring a laptop to class, but only to be used for solving problems related to the class session. Emailing, texting, and working on matters un-

related to the work at hand are inappropriate behaviors because they are disrespectful and distracting to the class and to the instructor.

Requirements for class attendance and make-up exams, assignments, and other work in this course are consistent with university policies that can be found at: <https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx>.

## **2.6 Class materials**

Lecture notes, solutions to the exercises and problems, a sample midterm and a sample final exam will be made available on the class Web site.

## **2.7 Policy issues**

You must take both exams at the scheduled time unless arrangements have been approved by me in advance. Family vacations, weddings, recruiting trips and similar events are NOT acceptable reasons for missing a scheduled exam.

Exams are individual efforts. Cheating is not tolerated. The University's Honor Code applies in all matters and will be enforced without limit or exception.

## **2.8 Students with disabilities**

Students with disabilities requesting accommodations should first register with the Disability Resource Center (352-392-8565, [www.dso.ufl.edu/drc/](http://www.dso.ufl.edu/drc/)) by providing appropriate documentation. Once registered, students will receive an accommodation letter which must be presented to the instructor when requesting accommodation. Students with disabilities should follow this procedure as early as possible in the semester.

## **2.9 Course evaluation**

Students are expected to provide feedback on the quality of instruction in this course based on 10 criteria. These evaluations are conducted online at <https://evaluations.ufl.edu>. Evaluations are typically open during the last two or three weeks of the semester, but students will be given specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>.

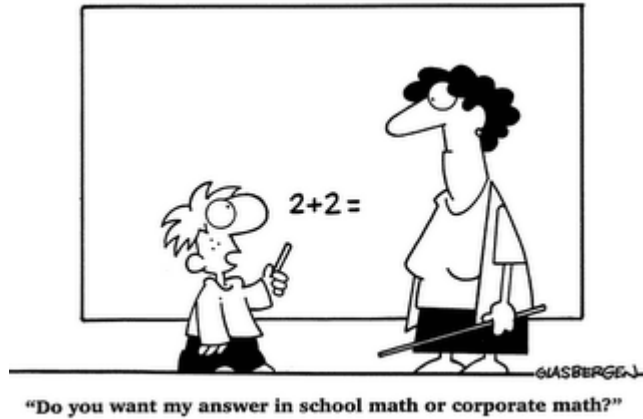


Table 1: Class Schedule (tentative)

Class	Date	Chapter	Topic
1	Oct 25	Chapter 13	Managerial accounting for MBAs
2	Oct 27	Chapter 14	Cost behavior, activity analysis and planning
3	Nov 1	Chapter 15	Cost-volume-profit analysis and planning (not the appendix)
4	Nov 3	Chapter 16	Relevant costs and benefits for decision making
5	Nov 8	Chapter 17	Product costing: job and process operations (not the appendix)
6	Nov 10		Sample midterm and <b>group assignment 1 due</b>
7	Nov 15		<b>Midterm on chapters 14-17</b>
8	Nov 17	Chapter 18	Activity-based costing, customer profitability and activity-based management
9	Nov 22	Chapter 19	Additional topics in product costing
10	Nov 24		No class (Thanksgiving break)
11	Nov 29	Chapter 20	Pricing and other product management decisions (Chapter 21 is not exam material)
12	Dec 1	Chapter 22	Standard costs and performance reports
13	Dec 6	Chapter 23	Segment reporting, transfer pricing, and balanced scorecard
14	Dec 8		Sample final and <b>group assignment 2 due</b>
	Dec 13		<b>Final exam (cumulative)</b>