

SYLLABUS FOR MANAGEMENT ACCOUNTING – ACCT 5100
PROFESSOR LINDA BAMBER
Fall 2007

Date	Topic	Chapter and Reading	Assignment Due Today
8/16 Th.	Introduction to Management Accounting and Professionalism	Course Outline Syllabus Blackboard Orientation Handout	1) Hand in your ACCT 5100 profile. (Make a copy for yourself first) 2) Form teams of four (I will try to fill out teams of two or three). One team member should email me the names of all team members and your team name, ASAP. 3) Bookmark the ACCT 5100 Blackboard website at: http://terry.blackboard.com 4) Follow the instructions on the Blackboard course announcement page to complete your personal web page.
8/21 Tue.	Differences between Financial and Managerial Accounting; the Value Chain Cost Terms and Purposes	Handout – Advice on Using Your Textbook Handout – Chapter 1 Learning Objectives HDF 1 <i>AJC</i> Article – New Accountants Cash in on Demand (Why does Professor Beresford refer to this as the “golden age for accounting students?”) Handout – Chapter 2 Learning Objectives HDF 2 (pp. 26-36)	1) Do problem 1-29 (Assume the earnings subject to discussion are reported on the financial statements.) 2) Do the Gibson Guitar Case (in the Bel-Jean handout packet or under the Course Materials tab, in the Week 2 folder). 3) Do 2-20 (the cost object is the entire product line, not the individual car). 4) Do 2-21. (90 min.)

Date	Topic	Chapter and Reading	Assignment Due Today
8/23 Th. Quiz #1	Service, Merchandising, and Manufacturing Firms' Financial Statements	HDF 2 (Entire Chapter) Financial Statement Format Handout Tull <i>Excellence</i> sheet, rankings, & CPA pass rates Article – 2006 Salary Guide (Just skim. What are the premiums for a masters degree, a Ph.D, a CPA or CMA? Is there a gender gap?)	2-15, 2-33, 2-34, 2-39 (60 min.)
8/28 Tue.	CVP Analysis	Handout – Chapter 3 Learning Objectives HDF 3 (Omit appendix) <i>WSJ</i> article – eToys Saga (How did eToys' cost structure differ from Amazon's and what effect did those differences have on the two firms' outcomes?) WSJ Article – Embattled Airbus.... (How did cost overruns affect Airbus' BEP?) AICPA Excerpt – Written Communication Summary – SEC's Effective Writing Principles	3-35, 3-37 (40 min.)
8/30 Th.	CVP Analysis	HDF 3 Handout – Characteristics of Good Business Writing <i>WSJ</i> article – Glitzy Mall Developer... (Was this developer's cost structure similar to eToys or Amazon? What was the result?) Handout – Dress Policy	Team Project – Southwest vs. Delta 3-45 (150 min.)
8/30 Th.	Optional Problem Session	Sanford 212 5:00 pm	

Date	Topic	Chapter and Reading	Assignment Due Today
9/4 Tue. Quiz #2	Job Costing	<p>Handout – Chapter 4 Learning Objectives</p> <p>HDF 4</p> <p>Handout – Summary of Job Costing</p> <p><i>WSJ</i> Article – A Tale of Two Plants (Identify the cost advantages Toyota’s new plant enjoys over GM’s plant)</p>	<p>4-17</p> <p>(20 min.)</p> <p>Chapter 4 Video Case is optional for more practice</p>
9/6 Th.	Job Costing	<p>HDF 4</p> <p><i>WSJ</i> Article – Lean Machine (Why and how Dell gives specific product cost information to its sales force)</p>	<p>Howe and Halling Handout Case (this is challenging, you may want to work on it in your teams)</p> <p>4-41</p> <p>(75 min.)</p>
9/11 Tue.	Job Costing – Adjusting UAO/OAO	<p>HDF 4</p> <p><i>WSJ</i> Article – The Unprofitable Customers (What can you learn by applying job costing to customers?)</p>	<p>4-37 (Remember to allocate MOH for 12/31, and use T-accounts for CGS and MOH as well as the inventories)</p> <p>(50 min.)</p>
9/13 Th.	Activity-Based Costing	<p>Handout – Chapter 5 Learning Objectives</p> <p>HDF 5</p> <p><i>AJC</i> article – Technology Lets Casinos.... (What technology do casinos use to track customer profitability?)</p> <p><i>WSJ</i> Article – Paranoid Technology: As Rivals Catch up, Toyota Spurs Big Efficiency Drive (How is Toyota using ABM to drive down costs?)</p>	<p>Under/Over Allocated Overhead Team Project (each team turns in their memos)</p> <p>Chapter 5 Video Case (p. 179)</p> <p>(90 min.)</p>

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9/18 Tue. Quiz #3	Activity-Based Costing and Activity-Based Management	HDF 5 <i>WSJ</i> article – Unequal Treatment (When you call your bank, what color light flashes up?)	Liquid Processors Handout Case Parts A and B (this is challenging, and you may want to work on it in your teams) (100 minutes) 5-34 is optional for more practice
9/20 Th.	ABC and Activity-Based Management Intro to Process Costing Bring your handout packet!	<i>WSJ</i> Article – A Reality Check for the Sales Staff (Good summary of action recommendations from our analysis of product, service, and customer profitability) HDF 17 (pp. 594-603)	Revised UAO/OAO Team Project Memos 5-33 (Excel is optional on 5-33) 17-1, 17-19 (100 min.) 5-36 is optional for more practice
9/25 Tue. Quiz #4	Process Costing (Weighted average, 1 st & 2 nd departments) Bring your handout packet to class!	Handout – Chapter 17 Learning Objectives HDF 17 (pp. 594-604 and pp. 612 from “Transferred-In Costs” to p. 615) <i>WSJ</i> Article – A Key Strategy Backfires.... (How does this article highlight a cost of JIT?)	17-35, 17-36 (40 min.)
9/27 Th.	Process Costing (FIFO, 1 st & 2 nd departments) Bring your handout packet to class!	HDF 17 (Entire chapter, except omit appendix and standard costing process costing, pp. 609-612) Article- Study Confirms Sleep Essential Article – Test Anxiety	17-10, 17-38, 17-37 (60 min.)

Date	Topic	Chapter and Reading	Assignment Due Today
10/2 Tue.	Process Costing Special Orders and Product /Customer Mix with Constraints	Handout – Chapter 11 Learning Objectives HDF 11 (pp. 378-384 and pp. 391-392) Handout – Studying for ACCT 5100 Exams	17-39 Chapter 11 Video Case (parts 2-5 only) (60 min.)
10/4 Th.	Special Orders and Product /Customer Mix with Constraints	HDF 11 (pp. 378-384 and pp. 391-392) Handout – Exam Procedures	11-37 (parts 1-6) (50 min.)
10/7 Sun.	Optional Q&A Session	SLC 213 3:00 pm	
10/8 Mon.	Exam I	Caldwell 204 5:00 -8:00 pm	
10/9 Tue.	No Class		
10/11 Th.	Outsourcing	Handout – Chapter 11 Learning Objectives HDF 11 (whole chapter) Article – Economic Perspective Produces Steady Yields (What’s wrong with the advice to “never give up?”)	11-37 (part 7) (20 min.)
10/16 Tue.	Product/Cust. Mix with Constraints; Outsourcing Master Budget	Handout – Chapter 6 Learning Objectives HDF 6 (Omit appendix) Study pp. 180-187 and 193-201; Skim Stylistic Furniture (pp. 188-193) <i>WSJ</i> article – Why Pay People to Lie? (How do managers game the budget and the results?)	Sportway Handout Case (this is a challenging case, you may want to work in your teams) 6-23 (Roletter pays only the employer’s share of the social security tax, a total of 7.5%) Mountainvale Handout case (125 min.)

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10/18 Th. Quiz #5	Strategy and the Balanced Scorecard	<p>Handout – Chapter 13 Learning Objectives</p> <p>HDF 13 Study pp. 455-465 and pp. 472-476). Skim pp. 466-472 for an intuitive understanding of the growth, price recovery, and productivity components of change in income. You are responsible for the intuition, not the computations.</p> <p>Chart – More Companies Get in the Game</p> <p><i>WSJ</i> Article – Ford Will Shed 28% of Workers (What are the consequences of Ford’s years of excess capacity?)</p>	<p>13-31, 13-35. In 13-35, consider reasons why Cable Galore might want to downsize its customer help-desk staff, and reasons why it might not.</p> <p>(40 min.)</p>
10/23 Tue.	Flexible Budget	<p>Handout – Chapter 7 Learning Objectives</p> <p>HDF 7 (pp. 221-227)</p> <p><i>WSJ</i> Article – Ford Gets Cut Off... (How are auto parts suppliers fighting automakers’ demands for price cuts on purchased materials?)</p>	<p>7-33 (parts 1 and 2 only, Excel is optional)</p> <p>(40 min.)</p>
10/25 Th.	Fall Break!!		
10/30 Tue. Quiz #6	Standard Costing and Variance Analysis	<p>HDF 7 (entire chapter)</p> <p>Handout – Overview of Variance Analysis</p> <p><i>WSJ</i> article – Taking Lumps... (What types of variances are utilities experiencing? Are they controllable? What are the consequences of railroads’ limited excess capacity?)</p>	<p>7-33 (parts 3 and 4, Excel is optional)</p> <p>Carsberg Handout Case</p> <p>(50 min.)</p>
11/1 Th.	Standard Costing and Variance Analysis	<p>HDF 7 (entire chapter)</p> <p><i>WSJ</i> article–Going South? (Why might F DLPV not be good for the company?)</p>	<p>Standard Costing Team Project (Each team turns in their set of emails.)</p> <p>(60 min.)</p>
11/1 Th.	Optional Problem Session	Sanford 212 5:30 pm	

Date	Topic	Chapter and Reading	Assignment Due Today
11/6 Tue. Quiz #7	Absorption, Variable, and Throughput Costing	<p>Handout – Chapter 9 Learning Objectives</p> <p>Handout from Chapter 22 of Harrison, Horngren, and Bamber (pp. 914-920)</p> <p>HDF 9 (pp. 302-308)</p>	<p>Sounds Safe Handout Case</p> <p>(70 min.)</p> <p>9-22 is optional for more practice. (For the AC I/S remember to adjust for UAO/OAO fixed MOH), Extend 9-22 to throughput costing: (1) Calculate income under throughput costing, (2) Why might use of throughput costing reduce inventory buildup?)</p>
11/8 Th.	Absorption and Variable Costing	<p>Handout from Chapter 22 of Harrison, Horngren, and Bamber (pp. 914-920)</p> <p>HDF 9 (pp. 302-308) and HDF 9 Appendix pp. 319-321)</p> <p>Article – Getting Down to Specifics on RCA (How are US firms' management accounting systems falling short of our German counterparts?)</p>	<p>All-Fixed Company Handout Case</p> <p>(60 min.)</p>
11/13 Tue.	Performance Evaluation in Investment Centers	<p>Handout – Chapter 23 Learning Objectives</p> <p>HDF 23 (Study the entire chapter, except just skim pp. 804-805 “Measurement in Multinationals”)</p> <p><i>WSJ</i> article – Corner Office Thinks Short Term (What techniques do managers use to manipulate earnings?)</p>	<p>23-27</p> <p>(30 min.)</p>
11/15 Th. Quiz #8	Performance Evaluation in Investment Centers	<p>HDF 23</p> <p><i>WSJ</i> article – Managing Profits: How GE Damps Fluctuations (To what extremes will GE go to manage earnings?)</p>	<p>23-23</p> <p>(20 min.)</p>

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11/20 Tue.	Performance Evaluation in Investment Centers	HDF 23	23-29 (40 min.)
11/22 Th.	Happy Thanksgiving!		
11/25 Sun.	Optional Q&A Session	SLC 213 5:00 pm	
11/27 Tue.	Catch-Up and Review	Handout – What Have We Learned in ACCT 5100? Article – The Wal-Mart You Don't Know (List all the management accounting tools that are relevant to this article.)	
11/27 Tue.	EXAM II	Caldwell 204 5:00-8:00 pm	
11/29 Th.	No Class		
12/6 Th.	Course Wrap-up	Article – Take Two! (How can you efficiently prepare for both the CPA and CMA exams?) Handout – The Pace of Change in Management Accounting	
12/11 Tue.	Final Exam – 11:00 Class	11:45-3:15 pm	
12/13 Th.	Final Exam – 12:30 Class	11:45-3:15 pm	