

USC Marshall School of Business

**NOTE: FINAL IS SCHEDULED ON SATURDAY, MAY 8TH 11-1 PM
(PST) – NO EXAMS WILL BE GIVEN PRIOR TO THIS DATE-
NO EXCEPTIONS**

BUAD 281 – INTRODUCTION TO MANAGERIAL ACCOUNTING

Course Syllabus

Term: SPRING 2021 Online

Units: 3 semester units

Class Days and Times: MW 4 pm

Professor: Professor Rose Layton

Office (Zoom Link):

<https://uscmarshall.zoom.us/j/96085396310?pwd=TEpCYXZQd1Jmc1o1Y1ZsbGxKSjRTdz09>

Email: @marshall.usc.edu

Office Hours: Tuesdays 9-10:30 am PST; Thursdays: 6:30-8:00 pm PST: IA Nikita Advani – nadvani@usc.edu -MW
5:30-6:30 pm

Course Description

This is an introduction to managerial accounting course for undergraduate students whose majors require:

- understanding the impacts management choices have on organizations;
- knowledge of basic management accounting tools, techniques and best practices;
- and the ability to leverage the variety of information the accounting discipline provides managers and organizational decision makers.

The primary focus of the course is the development, presentation and understanding of accounting information useful to a variety of stakeholders when analyzing results and supporting decisions related to: business operations, product costing and overhead application, sales volume and organizational profits, budgeting and planning and organizational/management performance.

Learning Objectives

To achieve these learning objectives, a combination of background reading and quizzes, interactive discussion, class activities and practice problems will be utilized. Interactive discussion and class activities are very important, as research on learning indicates it is very difficult to gain anything more than a superficial understanding of material without practice and feedback. Therefore, you should expect our class sessions to incorporate a substantial amount of both.

Learning Objective By the end of this course, students should be able to:	Bloom's skill level	Assessments
1. Recognize the key principles and assumptions used by accountants when providing information to management and other stakeholders and demonstrate your understanding of these.	Remember and Understand	Solving in class and homework problems, Quizzes and Exams
2. Analyze the cost, volume and profit relationships of an organization by calculating the contribution margin, breakeven point and target profits given a variety of business scenarios.	Analyze	Solving in class and homework problems, Quizzes and Exams
3. Distinguish between traditional job costing and activity-based costing methodologies and their impact on organizational stakeholders by applying both techniques to business situations and evaluating the results.	Understand and Apply	Solving in class and homework problems, Quizzes and Exams
4. Analyze and identify cost information that is relevant for decision makers by recognizing and applying the relevant elements in a variety of decision-making scenarios likely to face professional managers.	Apply and Analyze	Solving in class and homework problems, Quizzes and Exams
5. Analyze and demonstrate how strategic planning and budgeting processes enhance an organization's ability to respond to economic changes by preparing elements of the master budget and a flexible budget.	Understand and Analyze	Solving in class and homework problems, Quizzes, Exams and group project.
6. Describe and demonstrate appropriate control and performance evaluation metrics in a multi-product, hierarchical organization by analyzing overall and segment performance using rate-of-return, residual income, and non-financial measures.	Understand	Solving in class and homework problems, Quizzes and Exams
7. Create a startup company and perform market and competitor analysis, prepare written report and final presentation.	Create	Memos, Excel budget and presentation

Required Materials

Hilton, Ronald W., Platt, David E. Managerial Accounting: Creating Value in a Dynamic Business Environment. 12th Edition Mc Graw Hill Education (2020)

You will need both e-text and access to McGraw Hill LearnSmart and Connect. Information on how to purchase directly from the publisher will be available through Blackboard. This can also be purchased through the USC Bookstore.

Prerequisites and/or Recommended Preparation:

BUAD 280 Introduction to Financial Accounting

Course Notes:

This course will utilize Blackboard for course materials such as Power Point slides, McGraw Hill LearnSmart and Connect for reading, quizzes and homework, Zoom for class meetings and Respondus for testing.

Grading Policies:

Your grade in this class will be determined by your relative performance on exams, quizzes, in-class exercises, and a team project. The total class scores will be weighted as follows:

	Possible	Percent
Class participation, activities(incl. Asynchronous Excel)	25	5%
SmartBook reading & Quizzes	25	5%
Connect Homework	25	5%
Team Semester Project (incl. peer review)	75	15%
Short test #1 (1 hour)	75	15%
Short test #2 (1 hour)	75	15%
Short test #3 (1 hour)	75	15%
Final exam (1 hour 30 minutes)	<u>125</u>	<u>25%</u>
Total	<u>500</u>	<u>100%</u>

Note: Historically, the average grade for this class is about a 3.0 (i.e., a “B”). Three items are considered when assigning final grades:

1. Your score for each of the items above weighted by the appropriate factor and summed.
2. Your overall percentage score for the course.
3. Your ranking among all students in the course(s) taught by your instructor during the current semester.

IMPORTANT: If you opt for the Pass/No pass grading option, you MUST have a C- in the course to earn a pass. ADDITIONALLY, YOU MUST COMPLETE ALL OF THE assignments above with a 70% or better. This includes an active participation in your group project.

Class participation and class activities (5%)

OPTION 1	OPTION 2
Attend class at the regularly scheduled time, participate in the breakout groups, share in the main class session and earn participation points in the same way that all other students enrolled in class will be earning their participation points.	Complete the writing assignment described below for every online class session that you will not be attending . In order to earn full participation points, you must complete the assignment in its entirety, and submit it by no later than Sunday 11:59pm PT following the class session(s) you will not be attending. Each assignment takes no more than 1 hour and 20 minutes to complete (same amount of time you’d spend in class). If you will not be attending any class sessions. Please email me asap if you select this option.

For **every class session for which you will be absent**, if you wish to get participation points, please complete the following writing assignment, which will take you no more than 1 hour and 20 minutes to complete (same amount of time you’d spend attending class):

- 1) Write a one-page, double-spaced summary of the textbook chapter(s) that are assigned for the class session(s) you will not be attending. If one chapter is assigned, the one-page summary should pertain only to that chapter. Please title this page "Chapter X Summary, xx/xx/xxx". *[spend approximately 20 minutes on this]*
- 2) Write a one-page, double-spaced summary of 3 key points that you learned from viewing the recorded class session, which will be posted in Blackboard within 24 hours of the live class. Which points to highlight is your decision. Please keep in mind that Breakout Groups will NOT be included in the Zoom recording. *[spend approximately 40 minutes on this]*
- 3) Prepare answers and explanations to a question that we do in the breakout sessions. Your response should be approximately $\frac{3}{4}$ page, double-spaced. This will give you exposure to what your other classmates will be doing in the "breakout groups" you will miss. *[spend approximately 20 minutes on this]*

Do not stress over the details or perfection of your submission. This assignment is credit-no-credit and is simply intended to ensure that you get as much as possible out of the course, and that your learning experience will not be compromised compared to your classmates who will be attending class live and regularly.

There will be an excel asynchronous assignment to account for the two classes that are not meeting synchronously.

SmartBook and Homework total points to be earned combined 10% of total:

SmartBook readings/quizzes are **due prior** to the class so that we can use a flipped classroom model during our class sessions. During the class session, we will do activities including exercises that will test your understanding of the concepts you learned in the chapter readings and quizzes. The **reading quizzes allows for unlimited tries** to get to 100%. Homework is then assigned after the class session in order to solidify your understanding of the material that we are covering in class. You will have **three tries for homework** to improve your score. The individual homework assignments will be auto-graded in Connect. After the due date, you will be able to check your results in Connect with references to where the answers can be found.

Team Semester Project total 15% of the total:

The team project has been designed to help you apply many of the concept that you have learned in class to a "start-up" manufacturing company. The project will have several parts so that the entire project is not due at the same time. You will receive more details in class and on Blackboard. The professor will assign groups and will consider students' time zones.

Grades for individual student contributions to team projects are assigned by me, based on my observations of team's working dynamics, my assessment of the team's project quality, and thoughtful consideration of the information provided through peer evaluations. See appendix 1 for Peer Input/Evaluation Form.

EXAMS total points earned combined 70% of total:

Three Short Tests – 1 hour each worth 15% for a total of 45% and a final exam worth 25%.

Three short tests: These tests will only include the 3 chapters that were just covered prior to the exam (see the course calendar for specific chapters for each test). The final exam will be cumulative and will include specified chapters that we covered over the entire semester (see the course calendar for specific chapters for each test). Each Examination is to be completed individually. Collaboration with anyone else in any form is strictly prohibited. No other technology is allowed during the exam. Your video must have your full face and top portion of your body. **If your video is turned off after you enter the exam, it will NOT count.** Instead, you

will be given an option for an oral exam with your professor at an agreed upon time. Specific exam details will be shared in class prior to exam. Each examination may include multiple choice and free response problems. The exam may include materials covered in class discussions, assigned in required readings/quizzes, class activities and exercises and homework. We will allow one “cheat sheet” and one sheet of scratch paper during the exam. If you have a known schedule conflict for any exam, please discuss it with me immediately, otherwise there are no makeup exams. Additionally, if an illness or unforeseen emergency arises, you must contact me as soon as possible.

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Classroom Policies

Class attendance and participation is important in developing a coherent view of the materials covered in the course. Unless accommodated as described in participation above, attendance and active participation is expected at the synchronous Zoom class sessions.

- 1) Students are expected to have cameras on during the synchronous Zoom sessions, and preferably use headsets or earphones to ensure the best audio quality. *Please advise me if you have circumstances under which you will not be able to meet these expectations.*
- 2) For students who are located in a time zone where the synchronous class sessions or exams fall outside the window of 7 a.m. to 10 p.m. in your local time zone, please contact me. You will not be penalized for not attending the live Zoom class sessions. The Zoom sessions will be recorded and posted on Blackboard, and you will be responsible for watching the recorded sessions. Exams and other synchronous assessments will be scheduled for students to be able to complete the assessment between 7 a.m. and 10 p.m. in your local time zone. In addition, for any student who does not attend the Zoom session live, you will be required to complete the participation Option 2 noted above.

During synchronous Zoom sessions, the following netiquette is expected, as if you were in a physical classroom.

- 1) Please do:
 - a. Log into class early or promptly
 - b. Arrange to attend class where there is a reliable internet connection and without distractions
 - c. Dress respectfully. Video conference business meetings are and will be the norm, so practice your professional telepresence.
 - d. If you use a virtual background, please keep it respectfully professional.
 - e. Display both your first and last name during video conferencing and synchronous class meetings. If you use a name different than your registered name, please let me know so that I will use the appropriate name and note it in my records.
 - f. Respectfully minimize distractions by muting and or turning off video if necessary and when appropriate.
 - g. Engage in appropriate tone and language with instructors and classmates.
- 2) Please try **not** to:
 - a. Engage in a simultaneous activity not related to the class.
 - b. Interact with persons who are not part of the class during the class session.

- c. Leave frequently or not be on camera for extended periods of time.
- d. Have other persons or pets in view of the camera.

3) Zoom sessions will be recorded and posted in the Blackboard Course pages.

Technology Requirements

The following equipment and system requirements are recommended to successfully participate in this online course:

- Computer with webcam
- Earphones or headset
- Reliable (preferably high speed) Internet connection
- Current operating system for Windows or Mac
- Current browser
 - Google Chrome
 - Firefox
 - Internet Explorer (not recommended)
 - Safari (Mac)

For technical support please see:

- **USC Systems** (Blackboard, USC Login, MyUSC, USC Gmail, GoogleApps)
For assistance with your USC login or other USC systems, please call +1 (213) 740-5555 or email Consult@usc.edu. They are open Mon – Fri 9:30am – 5pm and weekends from 8am - 5pm (all Pacific time).
- **Zoom Video Web Conferencing System** (MarshallTALK)
For assistance using Zoom, go to [Zoom Support Page](#). You may also call +1 (888) 799-9666 ext. 2. They are available 24/7.
- **Marshall Systems** (MyMarshall, Marshall Outlook email)
For assistance with Marshall systems you can call +1 (213) 740-3000 Mon-Fri 8am-6pm (Pacific), email HelpDesk@marshall.usc.edu, or use our self-help service portal as shown below. The portal allows you to get immediate assistance by searching for the information you need. You can also use it to chat with a technician or input a request. To access the service portal, follow these steps:
 - On a computer or mobile device, go to [MyMarshall Home Page](#) and click the “**Help**” link on the upper right.
 - Log in using your Marshall username and password.
(If you don’t know your Marshall login please follow the onscreen instructions pertaining to login issues)

If your computer does not have Microsoft Word, Office 365 package is available to you free of charge and allows you to install Word, Excel, PowerPoint, Outlook, OneNote, Publisher, and Access on up to 5 PCs or Macs and Office apps on other mobile devices including tablets. Office 365 also includes unlimited cloud storage on OneDrive. To download Office 365 log into your student (University) email through a web browser, choose Settings (top right corner), and select software. If you have further questions or need help with the software, please contact the USC ITS service portal.

ADDITIONAL INFORMATION

Other Important Dates for Spring 2021:

First day of classes:

Friday, January 15, 2021

Last day to add:

Friday, February 5, 2021

Last day to drop without a mark of "W" and receive a refund:

Friday, February 5, 2021

SEE REGISTRAR FOR OTHER DATES

End of session:

Wednesday, May 12, 2021

Retention of Graded Coursework

Final exams and all other graded work which affected the course grade will be retained for one year after the end of the course *if* the graded work has not been returned to the student. If I returned a graded work electronically to you, it is your responsibility to file it.

USC Statement on Academic Conduct and Support Systems

Academic Conduct:

Students are expected to make themselves aware of and abide by the University community's standards of behavior as articulated in the [Student Conduct Code](#). Plagiarism – presenting someone else's ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in *SCampus* in Part B, Section 11, "Behavior Violating University Standards" <https://policy.usc.edu/scampus-part-b/>. Other forms of academic dishonesty are equally unacceptable. See additional information in *SCampus* and university policies on scientific misconduct, <http://policy.usc.edu/scientific-misconduct>.

Support Systems:

Counseling and Mental Health - (213) 740-9355 – 24/7 on call

<https://studenthealth.usc.edu/counseling/>

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

National Suicide Prevention Lifeline - 1 (800) 273-8255 – 24/7 on call

suicidepreventionlifeline.org

Free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.

Relationship and Sexual Violence Prevention Services (RSVP) - (213) 740-9355(WELL), press "0" after hours – 24/7 on call

<https://studenthealth.usc.edu/sexual-assault/>

Free and confidential therapy services, workshops, and training for situations related to gender-based harm.

Office of Equity and Diversity (OED)- (213) 740-5086 | Title IX – (213) 821-8298

equity.usc.edu, titleix.usc.edu

Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants.

Reporting Incidents of Bias or Harassment - (213) 740-5086 or (213) 821-8298

https://usc-advocate.symplicity.com/care_report/

Avenue to report incidents of bias, hate crimes, and microaggressions to the Office of Equity and Diversity | Title IX for appropriate investigation, supportive measures, and response.

The Office of Disability Services and Programs - (213) 740-0776

dsp.usc.edu

Support and accommodations for students with disabilities. Services include assistance in providing readers/notetakers/interpreters, special accommodations for test taking needs, assistance with architectural barriers, assistive technology, and support for individual needs.

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. If you have a disability which may impact your performance, attendance, or grades in this course and require accommodations, you must first register with the Office of Disability Services and Programs (www.usc.edu/disability). DSP provides certification for students with disabilities and helps arrange the relevant accommodations. Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester. A letter of verification for approved accommodations can be obtained from DSP. Please be sure the letter is delivered to me (or to your TA) as early in the semester as possible. DSP is located in GFS (Grace Ford Salvatori Hall) 120 and is open 8:30 a.m.–5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776. Email: ability@usc.edu.

USC Campus Support and Intervention - (213) 821-4710

<https://uscsa.usc.edu/>

Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

Diversity at USC - (213) 740-2101

diversity.usc.edu

Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

USC Emergency - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call

dps.usc.edu, emergency.usc.edu

Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

USC Department of Public Safety - UPC: (213) 740-6000, HSC: (323) 442-120 – 24/7 on call

dps.usc.edu Non-emergency assistance or information.

COURSE CALENDAR

Class Session	Date Monday	Date Wednesday	Topic	Advanced Reading with quiz SmartBook due prior to class time	Homework (Connect) due prior to class time
	1/18		No class meeting		
1		1/20	Introductions		
2	1/25		The crucial role of managerial accounting	Chapter 1-read/quiz	
3		1/27	Basic Cost Management Concepts	Chapter 2-read/quiz	1-26
4	2/1		Basic Cost Management Concepts	Chapter 2	2-29, 2-30, 2-40
5		2/3	Product Costing and Cost Accumulation	Chapter 3-read/quiz	
6	2/8		Product Costing and Cost Accumulation; Review	Chapter 3	3-24, 3-28, 3-31
7		2/10	Short Test 1 Chapters 2 and 3 (class meeting-for questions see online test time)	Chapter 1,2,3	Short Test 1 Thursday, 2/11 at 6:30-7:30 pm PST online
	2/15		No class		
8		2/17	Activity-based costing and management	Chapter 5- read/quiz	
9	2/22		Activity-based costing and management/ Activity analysis, cost behavior, and cost estimation	Chapter 6-read/quiz	5-33, 5-46
10		2/24	Activity analysis, cost behavior, and cost estimation		6-24, 6-30, 6-34
11	3/1		Cost volume profit analysis	Chapter 7-read/quiz	

Class Session	Date Monday	Date Wednesday	Topic	Advanced Reading with quiz SmartBook due prior to class time	Homework (Connect) due prior to class time
12		3/3	Cost volume profit analysis	Chapter 7	7-29, 7-33, 7-40
13	3/8		Review	Chapters 5,6,7	
14		3/10	Short Test 2 Chapters 5,6,7 (class meeting questions-see online test time)	Chapters 5,6,7	Short test 2 Thursday, 3/11 at 6:30-7:30 pm PST online
15	3/15		Financial planning and analysis: the master budget	Chapter 9- read/quiz	
16		3/17	Financial planning and analysis: the master budget	Chapter 9	9-25, 9-28, 9-30
	3/22		No class		
17		3/24	Flexible budgeting Standard costing and analysis of direct costs (partial)	Chapter 11-read/quiz	
18	3/29		Standard costing and analysis of direct costs	Chapter 10-read/quiz Chapter 11-Appendix B only-read/quiz	11-31,11-36 PROJECT PARTS 1 & 2 due by 11:59 pm PST on Sunday 3/28/16/20
19		3/31	Standard costing and analysis of direct costs & Sales Variance (Chapter 11-Appendix B)	Chapter 10	10-26, 10-30, 11-52
20	4/5 4/6		Review	Chapter 9,11,10	

Class Session	Date Monday	Date Wednesday	Topic	Advanced Reading with quiz SmartBook due prior to class time	Homework (Connect) due prior to class time
		4/7	Short Test 3 (no class meeting-see online test time)	Chapter 9,11,10	Short test 3-online Thursday, 4/8 at 6:30-7:30 pm PST online
21	4/12		Investment Centers	Chapter 13 (partial)-read/quiz	
22		4/14	Decision making: relevant costs and benefits	Chapter 14-read/quiz	13-29, 13-33
23	4/19		Decision making: relevant costs and benefits	Chapter 14 (partial)	14-35, 14-40
		4/21	No Class		PROJECT PART 3 due by 11:59 pm PST on Friday 4/23/20
24	4/26		Presentations/Final Review		PROJECT PART 4 due by 11:59 pm PST on Sunday 4/25/20
25		4/28	Presentations/Final Review		
			Final exam (chapters 2, 3, 6, 7, 10, 13, 14)	Final exam	Final exam Saturday, May 8th , 11-1 pm PST

Appendix I

USC Marshall School of Business

Undergraduate Program Learning Goals and Objectives (last update 12/21/17)

Learning goal 1: Our graduates will demonstrate critical thinking skills *so as to become future-oriented problem solvers, innovators and decision makers in diverse and rapidly changing business environments.*

- Students will demonstrate the ability to anticipate, identify and solve business problems. They will be able to identify and assess central problems, identify and evaluate potential solutions, and translate a chosen solution to an implementation plan that considers future contingencies
- Students will demonstrate the ability to be accurate, clear, expansive (thorough, detailed) and fair-minded in their thinking
- Students will critically analyze concepts, theories and processes by stating them in their own words, understanding key components, identifying assumptions, indicating how they are similar to and different from others and translating them to the real world
- Students will be effective at gathering, storing, and using qualitative and quantitative data and at using analytical tools and frameworks to understand and solve business problems
- Students will understand the concepts of critical thinking, entrepreneurial thinking and creative thinking as drivers of innovative ideas

Learning Goal 2: Our graduates will develop people and leadership skills to promote their effectiveness as *business managers and leaders in the 21st century's evolving work and organizational structures.*

- Students will recognize, understand and analyze the roles, responsibilities and behaviors of effective managers and leaders in diverse business contexts e.g., functionally diverse, culturally diverse, geographically diverse, etc.
- Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.
- Students will recognize, understand, and analyze the motivations and behaviors of stakeholders inside and outside organizations (e.g., teams, departments, consumers, investors, auditors)

Learning Goal 3: Our graduates will be effective communicators *to facilitate information flow in organizational, social, and intercultural contexts.*

- Students will identify and assess diverse personal and organizational communication goals and audience information needs
- Students will demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts
- Students will understand individual and group communications patterns and dynamics in organizations and other professional contexts

Learning goal 4: Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities *and aspire to add value to society.*

- Students will recognize ethical challenges in business situations and assess appropriate courses of action
- Students will understand professional codes of conduct

Learning goal 5: Our graduates will develop a global business perspective. They will understand how local, regional, and international markets, and economic, social and cultural issues impact business decisions *so as to anticipate new opportunities in any marketplace.*

- Students will understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world
- Students will understand how local, regional and global markets interact and are impacted by economic, social and cultural factors.

Learning goal 6: Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.

- Students will demonstrate foundational knowledge of core business disciplines, including business analytics and business economics
 - Students will understand the interrelationships between functional areas of business so as to develop a general perspective on business management
 - Students will apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor and labor markets)
 - Students will be able to use technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices
-

APPENDIX 1

Peer Input/Evaluation Form

Complete one form for each of your teammates/group members, including yourself.

Name of group member:

<i>Assess your teammate's contributions on a scale of 1-5 (5 is excellent)</i>	5	4	3	2	1
Attended and was engaged in team meetings from beginning to end					
Asked important questions					
Listened to and acknowledged suggestions from every team mate					
Made valuable suggestions					
Took initiative to lead discussions, organize and complete tasks					
Contributed to organizing the assignment					
Contributed to writing the assignment					
Reliably completed tasks on time in a quality manner					
Demonstrated commitment to the team by quality of effort					
Was cooperative and worked well with others					
I would want to work with this team member again.					
Describe your teammate's (or your) contributions to the assignment:					
How might your teammate (or you) have made more effective contributions to the assignment?					
<div style="display: flex; justify-content: space-between; padding: 5px;"> Your name: Date: </div>					