ACCT 514  
Advanced Managerial Accounting  
Fall 2017 Course Syllabus and Schedule

**Professor:** Cristina Bailey, Ph.D.  
Assistant Professor of Accountancy  
cristinabailey@boisestate.edu  
MBEB 3125  
(208) 426-6244

**Class Time and Room:**  
T Th 1:30-2:45pm, MBEB 4003

**Office Hours:**  
T-Th 12:30–1:30pm, T 3:00–5:00pm, and by appointment

**Course Website:**  
https://blackboard.boisestate.edu

**Required Texts and Materials:**


**Technology:**

Excel will be heavily utilized in this course. Each student should bring a laptop to each class session for hands-on activities.

**Course Objective:**

Advanced Managerial Accounting focuses on the complex business analysis relating to cost control, profit analysis, performance measurement and strategic performance management. This course extends and applies the knowledge base students gained in Cost Accounting to further develop their understanding of the business issues in the planning, control and evaluation of organizational activities. It focuses on the role accounting information takes in performance measurement and control systems, as well as the behavioral implications of using these systems. Advanced Managerial Accounting takes students beyond the technical issues associated with performance measurement and control systems to an analysis of the potential organizational behaviors that different systems reveal. This course has been designed, particularly through the use of case-based learning techniques, to: enhance students’ critical analysis, interpretation and problem solving skills; and contextualize student learning in real world practice.

**Desired Educational Outcomes:**

On successful completion of this course students should have improved the following skills:

- Critical thinking, specifically in relation to the appropriateness of different performance measurement and control systems for the effective planning and control of organizational activities
- Evaluation, analysis and interpretation of case-based information
- Problem solving skills, specifically in relation to solving performance measurement and behavioral problems in different organizational contexts
- Application and interpretation of cost techniques using Excel
- Oral and written communication, particularly in relation to the articulation of responses
- Collaborative learning and team work.

On successful completion of this course students should be aware of the following issues: The real life changes faced by organizations in planning and controlling for organizational activities; The important role management accountants play in supporting the development and use of performance measurement and control systems; The importance of using accounting information effectively to guide organizational behavior.

Learning Methods:

The course aims to meet these objectives and outcomes through the following learning methods:

1. Class Materials, Readings & Case Studies
2. Homework & Case Study Assignments
3. Class Presentations, Contributions & Discussions
4. Group Assignments

Attendance and Group Learning:

The learning approach in this course may vary from your prior accounting courses. We will heavily utilize case studies and focus on applying concepts to real-life issues faced by organizations. Most weeks, we will have interactive discussions related to these cases and other issues identified by students. There is no “right” answer in context of discussion and active participation is encouraged. With this in mind, all class comments should remain productive and respectful. Participation from all students is key. We will also examine topical research in accounting several times throughout the semester. The following factors are key to success in the course:

- Class attendance: Students are expected to attend each session unless an excused absence is granted. All students should be prepared to participate in discussion for each topic.
- Preparation: Students are expected to complete assigned reading before each session. Preparation is especially important for case study discussions.
- Group work: While each group will develop a unique approach, it is recommended that individuals read any assigned materials before group meetings. Groups should meet for productive discussion and agree on allocation of assigned work between members.

I understand that occasionally an issue will arise that prevents a student from attending class. As such, two homework assignments and two quizzes will be dropped from the final grade. Students who will miss a case workshop should contact me immediately.
Professionalism:

The College of Business and Economics intends to prepare you for professional life. Please conduct yourself in a professional manner in all course-related circumstances. Professional behavior includes having your phone in the silent mode during class. If you receive an emergency message during class, quietly excuse yourself from the classroom to address your situation.

Assessment:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Case Studies</td>
<td>300</td>
</tr>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Quizzes</td>
<td>100</td>
</tr>
<tr>
<td>Participation</td>
<td>80</td>
</tr>
<tr>
<td>Final Project</td>
<td>150</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>730</strong></td>
</tr>
</tbody>
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Peer reviews and self-assessment may be required for group assignments.
A – 90% to 100%, B – 80% to 89%, C – 70% to 79%, D – 60% to 69%, F - < 60%

Case Studies:

We will rely on case studies to capture the complex role of cost accounting in real organizations. For each case, we will discuss in class during workshop days. Discussion is encouraged and the goal is to explore a variety of alternatives rather than to present a “right” answer.

Students will work in groups for case assignments. For most cases, groups are required to prepare a short written memo related to the scenario. Preparation of cost information in Excel may also be required for some cases. All case assignments are due the class period following the workshop unless otherwise noted. Groups will be set at the beginning of the semester and all assignments will be completed by the same group.

You are expected to read each case before the assigned workshop date. In addition, be prepared to discuss the following at the beginning of each workshop:

1. Describe the company
2. Describe the industry/competition
3. Briefly describe the situation
4. How does this situation relate to our course materials?
5. What is the main problem/issue presented?

All written assignments will be constructed using professional writing techniques (i.e. assume you are writing to a client or your supervisor). Details related to the assignment memo and additional requirements will be posted on Blackboard. It is critical that students read all assigned materials before class and are prepared for discussion.
Homework:

Students will complete assigned exercises from each chapter as noted in the schedule. Homework for each chapter is due the class period after it is assigned. Homework will be completed individually, not as a group. Homework is due in the class period following assignment.

Quizzes:

A short quiz will be administered at the beginning of most chapters. Each quiz will be taken individually by students at the beginning of class (i.e. before discussion of the chapter) and a second time at the end of class. The second attempt may be completed with a partner. The average of both attempts will be captured as the score for each quiz.

Participation:

Each student is expected to attend each session and participate in class discussions. Failure to actively participate and/or inadequate preparation for each session will result in a reduction in participation points for the course.

Final Project:

Students will work in groups to detail the cost accounting system for a real business. The project will be discussed during our first class periods and detailed in a formal assignment on Blackboard. Students will turn in a short description of the business along with written permission from a company representative by the sixth week of class. Students will present their overall findings to the class during the last class period. Each individual will complete an assessment of other group members by the last day of class. Completion of this assessment is necessary in order to receive full credit for the project.

University Policies:

All students are required to adhere to Boise State University’s Student Code of Conduct on academic dishonesty. Assignments you submit must be your original work and cannot be used in other courses. Nor can you use significant portions of assignments completed for another course in this course.

All work that you submit must show your own ideas and current understanding. Assignments you submit must be original and developed by you. You are welcome to get ideas from other sources; however, you must interpret such ideas significantly and cite your sources. Anything copied from another source must be indicated by appropriate quotation notations.

Please refer to Student Code of Conduct Articles 2, 4, and 6 on Academic Dishonesty, Cheating, Classroom Misconduct, and Plagiarism.

To be clear about some common situations arising in this course:

- Students may:
  - collaborate with other students on group assignments;
  - refer to commonly available reference materials;
- seek help with homework or other assignments from Professor Bailey;

- Students may not:
  - copy work from another person or reference material, and present it as their own;
  - collaborate or copy information in any way for individual homework assignments;
  - use notes or technology not explicitly permitted during a quiz;
  - use an assignment from another course for credit in this course.

All other University policies are included by proxy. See https://policy.boisestate.edu/ for details.

Changes:

This syllabus and course calendar are tentative. Any changes to course assignments or due dates will be announced in class. Students are responsible for attending class (or scheduling a meeting with the instructor if a class was missed) to become aware of any changes.

Course Schedule (See Schedule file on Blackboard)