ACCT 514 – ADVANCED MANAGERIAL ACCOUNTING
FALL SEMESTER 2015

Instructor: Michael Lee
Office: 3115 Micron Business and Economics Building
Email: michaellee2@boisestate.edu
Telephone: 208 426 3410

Class: Mon, 900 to 1145
Classroom: 4003
Hours: By appointment

Required Texts and Materials:


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 organisational activities. It focuses on the role accounting information takes in performance measurement and control systems, as well as the behavioural 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 organisational behaviours 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 contextualise student learning in real world practice.

Desired Educational Outcomes:

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

- Critical thinking, specifically in relation to the appropriateness of different performance measurement and control systems for the effective planning and control of organisational activities;
- Evaluation, analysis and interpretation of case-based information;
- Problem solving skills, specifically in relation to solving performance measurement and behavioural problems in different organisational contexts;
- Application of techniques to particular performance measurement and behavioural problems;
- 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 organisations in planning and controlling for organisational 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 organisational behaviour.

Instructors reserves the right to make changes during the semester.
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

Teaching and Group Learning Approach:

The approach taken to teaching and learning in this course is a little different from that used in other accounting courses. In order to capture the complex roles and practice of management accounting in real organisations, we rely on learning through case studies. Most weeks, we have lively group presentations and interactive discussions of case studies. The aim is to explore issues and alternative perspectives and solutions rather than to present a “right answer”. This type of learning is best achieved collaboratively.

In order to maximise opportunities for learning by exploring and discussing issues, all students will be required to work in a group for the semester. More importantly, the role of practicing management accountants in real organisations is one of planning, controlling and decision making, and these activities are nearly always conducted collectively. Budgets, profit plans, goal setting, performance measurement, performance management, asset investments and other organisational decisions are almost never made by an individual, rather by a group that includes a management accountant.

Most weeks, groups are required to prepare homework and written analyses of the assigned case study assignments (and, on occasions, other material relating to supplementary readings) addressing a range of specific questions. The group assignments in this course are also completed by the same group.

As with reality, it is expected that groups will develop their own approaches to the amount of time spend individually and together as a group, and this will vary to some extent depending on the topic material and the complexity of the case study. However, the following guidelines may help initially:

- Each student should individually reviewing class material, reading relevant topic content from the textbook or other set readings, reading the case study and preparing for the group meeting.
- The group should meet for productive discussion. The allocation of write-up and presentation effort among members of the group should be determined.

It is critical that students read all set references and case studies and engage fully with their group prior to each week’s classes in order to be able to satisfactorily present, contribute in class.

Attendance:

Class attendance, participation and group work are key ingredients to success in this course. It is the most effective and efficient way to learn because you get the most out of the course in the least amount of time. Individuals who miss classes and group meetings do not often keep up with course materials, and spend significantly more time learning the same materials when trying to catch up. They also let down the rest of the class and team members. These individuals should expect to receive a failing grade.

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Assessment:

Group Assignment 1 50 points
Group Assignment 2 50 points
Individual Assignment 3 50 points
Group Assignment 4 50 points
Individual Assignment 5 50 points
Individual Assignment 6 50 points
Individual Assignment 7 50 points

Total 350 points

There are no adjustments, normalisation or curving. Peer reviews and self-assessment may be required for group assessments.
A – 90% to 100%, B – 80% to 89%, C – 70% to 79%, D – 60% to 69%, F - < 60%

Group and Individual Assignments & Presentations:

Details of the group assignments will be distributed during the course.

Class Contributions:

Group and individuals will have at least one (1) opportunity to contribute to the class by presenting their some of their homework in class. Students will be chosen at random at the start of the each session before working through the case study assignment in class. This activity will help develop a student’s presentation and communications skills. It will also assist the class in identifying areas of difficulty for a course topic. The emphasis of this activity is on developing presentation and communications skills, rather than whether the answer is correct.
Electronic Devices:

Electronic devices include mobile phones, smart phones, laptops, netbooks, tablets and calculators. Students will ensure that all electronic devices are turned off or closed during class time unless otherwise instructed by the instructor.

Plagiarism & Cheating

Unethical behaviour by corporations has been linked with negative performance outcomes; the same is true of unethical student behaviour. It is expected that students will neither participate in nor condone activities such as cheating or plagiarism. I encourage you to speak to other groups or individual students about the issues, but do not share work or answers between groups for group work or individuals for individual work. Failure to follow this policy will result in an “F” for the final grade for both the receiver(s) and provider(s) (if involved).

Also, the instructor may take any other action described in the current academic dishonesty policy. By placing their names on assignments, groups or individual students are affirming that the contents are their original work. Consulting work done by students in this course, in other similar platforms or in previous years is a violation of academic integrity. This policy will be vigorously enforced. Sharing work you do in this course with other groups or other students, whether in the course with you or not, can tempt other groups or other students to violate this academic integrity policy will result in an “F” for the final grade, and can result in that group’s or student’s failure in the course and dismissal from his/her program.

Acts violating academic integrity include, but are not limited to, plagiarism, cheating on examinations, altering college records, submitting work done by another person, or conduct detrimental to the student or other members of the class.

All submitted assignments may be checked electronically using a plagiarism detection tool.

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<table>
<thead>
<tr>
<th>Week: Date</th>
<th>Class</th>
<th>Reading*</th>
<th>Homework &amp; Case Study*</th>
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</table>
| 1: 24 Aug | • Introductions  
• Cost definitions  
• Cost behaviours  
• Cost-volume-profit analysis | Ch. 2  
Ch. 3  
Ch. 16 | 2-11, 2-28  
3-3, 3-4, 3-5  
16-32  
Case study: Transguard* |
| 2: 31 Aug | • Transguard Visit |  | [http://transguardprotection.com/](http://transguardprotection.com/)  
2222 S Cole Rd. #108  
Boise, ID 83709 |
| 3: 7 Sep | Labor Day – No class |  |  |
| 4: 14 Sep | • Job costing  
• ABC | Ch. 5  
Ch. 4 | 5-33  
4-30, 4-33  
Case study: Transguard* |
| 5: 21 Sep | • Variance analysis  
• Cost variances  
• Sales variances  
• Case study: Globe/GDE | Ch. 9  
Ch. 18 | 9-30  
Case study: Musimundo* |
| 6: 28 Sep | No class |  |  |
| 7: 5 Oct | Workshop  
• Case study: Musimundo |  |  |
| 8: 12 Oct | • Strategic cost analysis  
• Case study: Whirlwind  
• Cost of quality analysis | Ch. 14 | 14-33, 14-35, 14-43  
Case study: Stanmore* |
| 9: 19 Oct | Workshop  
• Case study: Stanmore |  |  |
| 10: 26 Oct | • Cost allocation  
• Transfer pricing  
• Case study: Goliath, La Belle | Ch. 7  
Ch. 10 | 7-34, 7-39  
10-29, 10-30  
Case study: Gill Automobiles* |
| 11: 2 Nov | Workshop  
• Case study: Gill Automobiles |  |  |
| 12: 9 Nov | • Decision making  
• Capacity optimization  
• Case study: Schaller  
• Inventory management  
• Case study: Mantener  
• Strategic ranking index | Ch. 17  
Ch. 20 | 17-12, 17-26, 17-27  
20-23  
Case study: 20-30*  
Case study: Tennessee Controls* |
| 13: 16 Nov | Workshop  
• Case study: 20-30  
• Case study: Tennessee Controls |  |  |
| 14: 30 Nov | • Strategic performance measurement: The Balanced Scorecard  
• Case study: Industrial Adhesives | Ch. 13 | 13-7, 13-21  
Case study: Sunshine* |
| 15: 7 Dec | Workshop  
• Case study: Sunshine |  |  |

*case study due for assessment

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