



MGV 200BV – Managerial Accounting

Course Description

The primary objective of this course is to introduce you to the foundations of managerial accounting. Managerial accounting covers a wide range of topics, all of which are intended to help a manager make better decisions. In essence this is a course about decision making. In order to make good decisions you need two things; first you need to know how to make good decisions, and second you need good information on which to base your decisions. This class will cover both. An additional objective is to overlay the concept of managerial daily decision making with ethics. The only true way a company can operate as an ethical business is to incorporate ethics into everyday business decisions. Corporate Codes of Conduct, or Corporate Ethics Standards are useless unless the day to day decisions are made with ethics in mind.

To accomplish these objectives, the course will consist of a general analysis of managerial accounting theory and practical applications, as well as ethics theory and applications to those decisions. The course is not intended for those seeking to become accounting professionals, but rather is designed to provide managers with the tools necessary to make economically sound and ethical business decisions.

Course Materials

Noreen, E., Brewer, P., & Garrison, R. (2020). *Managerial Accounting for Managers* (5th ed.). Hereafter, “NBG.” Earlier editions are not acceptable as the textbook examples and homework problems are different.

Course Assessments

Assignment/Assessment	Week	Points Per Assessment	Total Points	Weight on Final Grade
Ten Foundational Fifteen homeworks	1-10	15	150	15%
Nine Book Exercises homeworks	1-5, 7-10	10	90	9%
Ten Review Problems homeworks	1-10	5	50	5%
Nine Applying Excel presentations	1-5, 7-10	10	90	9%
Ten Ethics Case questions	1-10	10	100	10%
Midterm exam	6	260	260	26%
Final exam (finals week)	11	260	200	26%

Graded Assignment and Assessment Information

Foundational Fifteen Homeworks:

There are 10 foundational fifteen homework assignments, one per week, consisting of a series of 15 questions that review most (but not always all) of the weekly chapter's learning objectives. For each chapter five of these 15 exercises will be assigned as homework to be turned in. These assigned five questions are shown in the course schedule below. These assignments will be uploaded as Word documents in the assessment unit in the LMS at least 24 hours prior to your live session class. Late homework will be accepted up to the start of your live session class time, but will receive only half credit. Live session instructors will, as time allows, go over the answers with the class.

Book Exercises Homeworks:

There are nine exercises taken from the end of chapter materials in the book. For each chapter one of these exercises will be assigned as shown in the course schedule below. These assignments will be uploaded as Word documents in the assessment unit in the LMS at least 24 hours prior to your live session class. Late homework will be accepted up to the start of your live session class time, but will receive only half credit. Live session instructors will, as time allows, go over the answers with the class.

Review Problems Homeworks:

There are ten review problems taken from the end of chapter materials in the book. For each chapter one of these exercises will be assigned as shown in the course schedule below. The answers to these review problems are provided in the book immediately after the problem, so my expectation is that everyone will score all the points on this assignment. These assignments will be uploaded as Word documents in the assessment unit in the LMS at least 24 hours prior to your live session class. Late homework will be accepted up to the start of your live session class time, but will receive only half credit. Live session instructors will, as time allows, go over the answers with the class.

Applying Excel Presentations:

There are nine excel-based exercises, each found at the end of each book chapter. These assignments will be uploaded as Excel documents in the assessment unit in the LMS at least 24 hours prior to your live session class. Late homework will be accepted up to the start of your live session class time, but will receive only half credit. One student group (groups will be set up before the first class) will be selected to present their completed spreadsheet to the class during the live session.

Ethics Roundtable Questions:

There are ten ethics roundtable question sets that are completed during your asynchronous sessions.

Midterm and Final Exams:

There will be a midterm exam and a final exam. The midterm will be taken during your sixth live class session. The final will be taken during finals week. The final exam will only include material on chapters covered since the mid-term exam (i.e., the final is not intended to be cumulative, but the material does build

on itself to some degree). If you complete and understand the assigned homework for each class you will find the exams very easy.

Un-Graded Assignment and Assessment Information

Textbook Readings:

Each weekly asynchronous lecture will (generally) follow the material in your textbook as outlined below in the weekly schedule. The weekly asynchronous lectures assume that you have already read the assigned book chapters. Thus, I strongly encourage you to read the textbook material before viewing the weekly asynchronous lecture, you will get much more out of the lectures if you read the book chapters first.

Course Schedule

Week 0 – Course Overview

Video of course philosophy. (3–5 minutes)

Week 1 – Cost Accounting Concepts

Readings: NBG Chapter 1 pages 23 - 34

Foundational 15 Homework: 3, 4, 7, 8, 13

Book Exercise Homework: 4

Review Problems Homework: 1

Week 2 – Cost-Volume-Profit Relationships

Readings: NBG Chapter 1 pages 35 - 38

Readings: NBG Chapter 2 pages 67 - 76

Foundational 15 Homework: 1, 2, 6, 8, 10

Book Exercise Homework: 6

Review Problems Homework: 1 (there is only one in the book)

Week 3 – Job-Order Costing

Readings: NBG Chapter 3 pages 129 - 144

Foundational 15 Homework: 1, 3, 6, 7, 8

Book Exercise Homework: 2

Review Problems Homework: 1 (there is only one in the book)

Week 4 – Variable Costing

Readings: NBG Chapter 4 pages 173 - 190

Foundational 15 Homework: 1, 2, 4, 6, 7

Book Exercise Homework: 6

Review Problems Homework: 1

Week 5 – Activity Based Costing

Readings: NBG Chapter 5 pages 226 - 251

Foundational 15 Homework: 1, 3, 9, 10, 12

Book Exercise Homework: 4

Review Problems Homework: 1 (there is only one in the book)

Week 6 – Decision Making (Midterm Week)

Readings: NBG Chapter 6 pages 279 - 295

Foundational 15 Homework: 1, 2, 3, 6, 9

Book Exercise Homework: None (Midterm Week)

Review Problems Homework: 1 (there is only one in the book)

Week 7 – Capital Budgeting

Readings: NBG Chapter 7 pages 353 - 366 and 370 - 374

Foundational 15 Homework: 3, 4, 6, 7, 9

Book Exercise Homework: 9

Review Problems Homework: 1 (there is only one in the book)

Week 8 – Master Budgeting

Readings: NBG Chapter 8 pages 406 - 419 and 421 - 422

Foundational 15 Homework: 1, 2, 3, 4, 5

Book Exercise Homework: 3

Review Problems Homework: 1 (there is only one in the book)

Week 9 Flexible Budgets and Performance Analysis

Readings: NBG Chapter 9 pages 459 - 468 and 471 - 474

Foundational 15 Homework: 5, 6, 7, 8, 9

Book Exercise Homework: 8

Review Problems Homework: 1 (there is only one in the book)

Week 10 Performance Measurement in Decentralized Organizations

Readings: NBG Chapter 11 pages 542 - 551 and 554 - 559

Foundational 15 Homework: 3, 6, 9, 11, 14

Book Exercise Homework: 6

Review Problems Homework: 1 (there is only one in the book)

Week 11 Final Exam – Live Session Only

Program Mission

The mission of the UC Davis Graduate School of Management is to be a global leader in management research and education. As part of the world's premier public university system, we pursue significance, excellence and scholarly rigor in our research, teaching and service to the people of California. We emphasize curiosity, creativity and high standards in the generation and transmission of theoretical and practical knowledge relevant for business.

Honor Code and Academic Integrity

Academic integrity exists when students and faculty seek knowledge honestly, fairly, with mutual respect and trust, and accept responsibility for their actions and the consequences of those actions. Without academic integrity, there can be no trust or reliance on the effectiveness, accuracy, or value of a University's teaching, learning, research, or public service activities. It is therefore key that we understand what academic integrity is, why it is important, and how to help it flourish on college campuses.

1. It is expected that all class members will treat each other with respect and dignity.
2. It is not acceptable behavior to insult, harass, or demean any member of the class.
3. Professional business behavior should be modeled in the classroom, including the use of appropriate language, jokes, or stories.

In general, students should adhere to the [UC Davis Principles of Community](#), copied below.

The University of California, Davis, is first and foremost an institution of learning and teaching, committed to serving the needs of society. Our campus community reflects and is a part of a society comprising all races, creeds and social circumstances. The successful conduct of the university's affairs requires that every member of the university community acknowledge and practice the following basic principles:

We affirm the inherent dignity in all of us, and we strive to maintain a climate of justice marked by respect for each other. We acknowledge that our society carries within it historical and deep-rooted misunderstandings and biases, and therefore we will endeavor to foster mutual understanding among the many parts of our whole.

We affirm the right of freedom of expression within our community and affirm our commitment to the highest standards of civility and decency towards all. We recognize the right of every individual to think and speak as dictated by personal belief, to express any idea, and to disagree with or counter another's point of view, limited only by university regulations governing time, place and manner. We promote open expression of our individuality and our diversity within the bounds of courtesy, sensitivity and respect.

We confront and reject all manifestations of discrimination, including those based on race, ethnicity, gender, age, disability, sexual orientation, religious or political beliefs, status within or outside the university, or any of the other differences among people which have been excuses for misunderstanding, dissension or hatred. We recognize and cherish the richness contributed to our lives by our diversity. We take pride in our various achievements, and we celebrate our differences.

We recognize that each of us has an obligation to the community of which we have chosen to be a part. We will strive to build a true community of spirit and purpose based on mutual respect and caring.

For more information, please review the Academic Conduct Booklet:

https://gsm.ucdavis.edu/sites/main/files/file-attachments/academic_conduct_booklet_fall_2014.pdf