

MGP 200B Managerial Accounting

SCHOOL: *UC Davis School of Management*

SUBJECT CODE: *MGP 200B*

COURSE NAME: *Managerial Accounting*

SEMESTER: *Summer 2022.*

NUMBER AND TYPE OF UNITS: *3 graduate credits*

COURSE TIME AND LOCATION: *Alternate Saturdays, 9-12 and 1-4. Sacramento.*

INSTRUCTOR NAME: Sally A. Hamilton Ph.D.

Table of Contents

Course Description.....	1
Contact Information.....	2
Course Goals and Objectives	2
Learning Resources	3
Evaluation Methodology.....	3
Grading Scale	4
Policies	4
UC Davis Code of Academic Conduct: Honesty, Fairness & Integrity	4
Accommodations for Students with Disabilities:	6
Behavioral Expectations.....	9
Course Schedule.....	11

Course Description

MGP 200B — Managerial Accounting (3 units)

Course Description: Information managers should know to be effective, including: product costing, motivating people, and differential analysis for decision making. Includes team projects and written and oral presentations.

This course provides an introduction to managerial accounting. Topics will include the role of managerial accounting in: product and service costing, management decision-making and analysis, the planning and controlling processes, and evaluating performance

Contact Information

My name is Sally Hamilton. You can call me Sally or Dr. Hamilton. Preferred pronouns she/hers.

I completed my PhD at the UCLA Anderson Graduate School of Management. I spent some years teaching face to face in finance and accounting. I was located in Silicon Valley and ended up leaving academia and working for several high tech companies in corporate finance and accounting. I also was engaged in global project management related to financial systems, inventory, international taxation, and supply chain management for a large semiconductor firm in Silicon Valley.

In 2008 I returned to teaching. I teach accounting, project management and finance, both online and face to face. I live in Davis, CA. My daughter is still in college in California. My son graduated in 2020. Many afternoons find me in the country with our horses and my sheep. In my remaining spare time I attempt textile art.

How to contact me:

Canvas: Use the Inbox tool on the left navigation

Email: sahamilton@ucdavis.edu

Phone: 650-861-0469

Office Hours: I will generally be available via Zoom except on Sunday. Alternate Sundays I am teaching all day. Most Zoom sessions will be early evenings. You can also request a different day/time for a Zoom meeting.

I can be reached most quickly via email or text. You can expect a response within 24 hours except on Sunday.

Prerequisites

MGT 200A or MGB 200A or MGP 200A.

Course Goals and Objectives

After completing this course, you should be able to:

1. To prepare, analyze and interpret managerial accounting reports
2. To analyze and interpret cost behavior.
3. Demonstrate ability to reconcile variable costing and absorption costing.
4. Understand key differences in traditional job costing and activity based costing and show the implications for cost management.
5. Calculate and analyze common variances in materials, labor, and fixed and variable overhead and understand the implications for managing costs.
6. Familiarity with Operational Performance Measures and the Balanced Scorecard.
7. Describe the basic elements of the flexible budgeting process, its objectives, evaluating performance
8. Understand the implications and methods for joint costs and support activities
9. Demonstrate familiarity with transfer pricing in a cost context.

Teaching Methodology

This class is designed to be conducted in person on alternate Saturdays. If the university is online, classes will be held during the scheduled course time using Zoom. Classes consist of lecture, in class problem solving and cases. Students who are sick or isolating may attend via Zoom.

Learning Resources

Required:

Hilton and Platt, Managerial Accounting, 12e, McGraw Hill.

ALSO REQUIRED: McGraw-Hill Connect access code, packaged with new texts or online registration

Evaluation Methodology

Item	Percent
Participation	20%
Homework	40%
Cases	40%
Total	100%

Participation:

I know students have jobs and other responsibilities, so I try to be flexible regarding conflicts. However, I need to know in advance. Please notify me in writing (email) at least 24 hours before class. Failure to attend class without prior notice for an excused absence may impact your grade. Note that an excused absence means work obligations, a job interview, or other unavoidable obligations. In the extremely unfortunate and unlikely case of some other serious last minute disruption you should do your best to notify me before class starts. There is no guarantee that this disruption will result in the chance to make up missed work, but I will do my best. ANY makeups must be completed within 7 days of the original scheduled due date. Class is in-person unless the university decides otherwise for health reasons.

- Students may attend on Zoom if they are sick or quarantining with a potentially contagious disease. Each instance must be requested at least 1 hr. before class starts. I will conduct class in person unless I am sick/isolating. We will follow university guidance regarding masking at all times. Students are welcome to wear a mask at any time.

Homework Assignments

Homework problems are assigned regularly. We will work a lot of this homework in class, but you may complete it later. You should complete the assignments by the date shown on the syllabus. The course is quantitative and therefore problems will require calculation. All weekly homework assignments are in Connect, a web based platform. **You may also revise and resubmit homework for a higher grade.**

Cases:

Cases are to be worked in small groups who will complete and submit each case. Cases will require analysis in Excel as well as a series of questions related to the core concept in the cases. Groups will be formed by the instructor based on the size of the class and the expertise of the class members. Presentations/case writeups will include quantitative as well as qualitative information. Each group will be required to present at least one case. All group members get the same grade. You will also be asked to complete peer evaluations of your group members after each case.

Copies of student work may be retained to assess how the learning objectives of the course are being met.

Grading Scale

A+	<u>I DO NOT GIVE A + GRADES</u>
A	93.0-100
A-	90-92.9
B+	87.6-89.9
B	83.0-87.5
B-	80-82.9
C+	77.6-79.9
C	73-77.5
C-	70-72.9
D	60-69.9
F	0-50%

Policies

Honor Code:

Cheating and plagiarism are serious misconduct issues that result in negative consequences for all involved in the learning environment. In order to protect and maintain a superior learning environment, **all students must review and adhere to the University's Academic Honesty Policy.** Any serious misconduct of this nature will be addressed directly and expeditiously in line with that policy.

<https://ossja.ucdavis.edu/code-academic-conduct>

UC Davis Code of Academic Conduct: Honesty, Fairness & Integrity

This Code of Academic Conduct exists to support high standards of behavior and to ensure fair evaluation of student learning. Students who violate the Code of Academic Conduct are subject to disciplinary sanctions that include censure, probation, deferred separation, suspension or dismissal from the University of California. Unless specifically authorized by the instructor in writing, misconduct includes, but is not limited to the following:

- **Academic misconduct on exams or other coursework**
 - Copying or attempting to copy from another student, allowing another student to copy, or collaborating on an exam
 - Displaying or using any unauthorized material such as notes, cheat-sheets, or electronic devices
 - Looking at another student's exam
 - Not following an instructor's directions
 - Talking, texting or communicating during an exam
 - Altering assignments or exams for re-grading purposes
 - Bringing pre-written answers to an exam
 - Having another person take an exam for you, or taking an exam for another student
 - Theft of academic work
 - Unexcused exit and re-entry during an exam period
- **Plagiarism**
 - Taking credit for any work created by another person; work includes, but is not limited to books, articles, experimental methodology or results, compositions, images, lectures, computer programs, internet postings
 - Copying any work belonging to another person without indicating that the information is copied and properly citing the source of the work
 - Using another person's presentation of ideas without putting such work in your own words or form and/or failing to provide proper citation
 - Creating false citations that do not correspond to the information you have used
 - Representing your previous work as if it is new work
- **Unauthorized collaboration**
 - Working together on evaluated coursework without permission of the instructor
 - Working with another student beyond the limits set by the instructor
 - Providing or obtaining unauthorized assistance on graded coursework
- **Misuse of an instructor's course materials or the materials of others**
 - Posting, purchasing, obtaining, sharing, or copying any course materials of an instructor without the explicit written permission of that instructor
 - Unauthorized use of another student's work
- **Lying or fraud**
 - Giving false excuses to obtain exceptions for deadlines, to postpone an exam, or for other reasons
 - Forging signatures or submitting documents containing false information
 - Making false statements regarding attendance at class sessions, requests for late drops, incomplete grades, or other reasons
- **Intimidation or disruption**
 - Pressuring an instructor or teaching assistant to regrade work, change a final grade, or obtain an exception such as changing the date of an exam, extending a deadline, or granting an incomplete grade
 - Refusing to leave an office when directed to do so
 - Physically or verbally intimidating or threatening an instructor, teaching assistant or staff person, including invading personal space, or engaging in any form of harassment

- Repeatedly contacting or following an instructor, teaching assistant or staff person when directed not to do so
- Misusing a classroom electronic forum by posting material unrelated to the course
- Interfering with an instructor's or teaching assistant's ability to teach a class, or interfering with other students' participation in a class
- **Misuse of University properties or resources**
 - Purchasing or selling (or attempting to) one's registration in a class

Upholding the UC Davis Code of Academic Conduct

- Students, faculty, and University administration all have a role in maintaining an honest and secure learning environment at UC Davis.
- **Students**
The success of our Code of Academic Conduct depends largely on the degree that it is willingly supported by students. Students:
 - Are responsible to know what constitutes cheating. Ignorance is not an excuse.
 - Are required to do their own work unless otherwise allowed by the instructor.
 - Are encouraged to help prevent cheating by reminding others about this Code and holding each other accountable by reporting any form of suspected cheating to the University.
 - Shall respect the copyright privileges of works produced by faculty, the University, and other copyright holders.
 - Shall not threaten, intimidate or pressure instructors or teaching assistants, or interfere with grading any coursework.
 - Shall not disrupt classes or interfere with the teaching or learning environment.

Accommodations for Students with Disabilities:

Students with disabilities requesting accommodations and services need to present a current accommodation verification letter to faculty before accommodations can be made. These letters must be issued by the Student Disability Center. All accommodations recommended by the Center will be addressed, but I cannot provide accommodations based on a student self-reporting a need or even a doctor's note. <https://sdc.ucdavis.edu/students>

To ensure timeliness of services, it is preferable that you obtain the accommodation letter(s) from the Office before class starts

Extra Credit Policy

There is NO extra credit available in this course. None. Zero. No matter what.

Paper and Assignment Policy

It is the 21st century. I do not grade anything turned in on paper. All assignments, quizzes, homework and presentations must be submitted in electronic form using MS-Office compatible software via Canvas or via web based platforms.

Late work:

1. If you want an extension you need to ask in writing at least 24 hours before the due date. You need to get a response from me (again, in writing) in order for the extension to be granted. You can't just send me an email and then assume an extension is granted. In general, I have no problem granting an extension when asked in a timely manner. If you ask for an extension every week, however, we are going to have a conversation about why.
2. If you get an extension it needs to be accompanied by your new due date. So, for instance, you might get Wednesday midnight as a due date. If you don't submit the assignment by the new due date it is late. A great way to ask for the extension is for you to put forth a suggested new due date when requesting the extension.
3. If you submit work late (either after the original due date or after an extended due date) then the following deductions apply
 - 10% per day. So one day late means your assignment starts from 90, not 100.
 - No assignments accepted more than one week past the due date. It will be a zero.

EMAIL CLASS LIABILITY

Neither the University nor the instructor can be held responsible for the content of any personal messages, which are sent from one student directly to another student using the online email delivery system. It is expected that all students will adhere to accepted codes of ethical, personal, and civil conduct when conversing online using email or engaging in any real time online chat sessions. Failure to abide by such codes of conduct and etiquette may result in expulsion from the course with a failing grade. Consult the official university code of student conduct for further information.

A bunch of standard information about technology and classes**Attitudes & Technical Skills Required**

You will find that the following attitude will significantly contribute to your success in this class:

- A positive attitude towards technology
- An open mind towards online education
- Willingness to share your experiences with others
- Strong writing skills needed for expressing yourself in the discussion area
- Strong analytical and critical thinking skills for when you "get stuck"
- Resourcefulness - don't be afraid to click on links and explore and ask questions
- Time management

Hybrid/ Online learning requires only basic technical skills:

- Competency with file management (for example, creating a folder on your desktop, moving files from one location to another, finding a saved file)
- Internet navigation skills
- Download plug-ins from the Internet
- Update your Internet browser
- Send and receive email
- Create and save documents (Word, PowerPoint, Excel or HTML)
- Copy text from a word processing program and paste them into another program

Minimum Hardware and Software Requirements

You will need access to a computer and the Internet. Most computers built in the last five years have adequate processing capabilities for online courses. If you do not have a computer at home

or work but do spend time on campus, you can use library computers. A laptop with wireless capability will provide maximum flexibility for accessing the course when on campus. Public libraries usually have computers available from public use.

If you plan to connect to the Internet from home, you will need Internet access. High-speed Internet access with a cable modem or DSL is recommended. For either connection method, you will need an Internet Service Provider (ISP).

You also will need word processing software (e.g., Microsoft Word). If you do not have access to Word or an office suite, OpenOffice and LibreOffice are two very competent alternatives that are available without charge. If you plan on using either of these office suites be sure to save your documents for submission in Word, PowerPoint, or Excel formats. OpenOffice ([Link to download](#)) and LibreOffice ([Link to download](#)) do not save in these formats by default.

Free web browsing software can be downloaded from the Internet but is usually already installed on modern computers. Firefox is the recommended web browser most compatible with Canvas for Mac Users. Windows users can use Firefox or Chrome. Your browser must have the Java plug-in ([Link to download](#)) enabled.

Computer Specifications

Canvas and its hosting infrastructure are designed for maximum compatibility and minimal requirements. All course assignments, lecture materials, and files are found in Canvas.

Screen Size

Canvas is best viewed at a minimum of 1024x600, which is the average size of a notebook computer. If you want to view Canvas on a device with a smaller screen, we recommend using the Canvas mobile app.

Operating Systems

- Windows 7 and newer
- Mac OSX 10.6 and newer
- Linux - chromeOS
- Mobile Operating System Native App Support
- iOS 7 and newer
- Android 2.3 and newer

Computer Speed and Processor

Use a computer 5 years old or newer when possible

- 1GB of RAM
- 2GHz processor
- Note: Some tablets, such as the Kindle, may not have the proper hardware or software to use with Canvas, and are not supported.

Internet Speed

Along with compatibility and web standards, Canvas has been carefully crafted to accommodate low bandwidth environments.

Minimum of 512kbps

Supported Browsers

Canvas supports the last two versions of every browser release. We highly recommend updating to the newest version of whatever browser you are using as well as the most up-to-date Flash plug-in.

Software Recommendations

Some online classes may use the following software:

- Mozilla Firefox can be downloaded here: <https://www.mozilla.org/en-US/firefox/new/>
- Adobe Acrobat Reader can be downloaded here: <https://acrobat.adobe.com/us/en/acrobat/pdf-reader.html>
- Adobe Flash can be downloaded here: <https://www.adobe.com/support/flash/downloads.html>
- Adobe Shockwave can be downloaded here: <https://get.adobe.com/shockwave/otherversions/>

Technical Assistance

It's crucial to seek help when you can't access Canvas or class materials. Canvas has live help that will assist you with any technical issues. For assistance with course materials contact your instructor

Behavioral Expectations

Important Tips for Success as an Online Learner

- Begin planning now for private, uninterrupted time in your schedule to complete the assignments – preferably in at least one-hour blocks and at least three times a week. It can be easy to fall behind!
- Check your email account regularly for updated information.
- Use e-mail for private messages to the instructor and other students. The discussion forum is for public messages.
- If you have questions or confusion about an assignment, take action promptly! Check the Getting Help Discussion to see if your concern has been addressed already. If not, post your question to this discussion.
- Read directions carefully.

For posts to online discussions, conventions of on-line etiquette ("netiquette") which include courtesy to all users, will be observed. Please see Guidelines for Online Discussion for detail.

Course Etiquette

- The most important difference between face to face communication and using an online discussion is that you cannot see each other. Below are some guidelines for communication in online courses that will help you make the most out of your online interactions.
- Avoid “me too” posts.
- Stay on topic and be concise.
- Other will have differing opinions and beliefs. Keep an open mind on their opinions of your ideas.
- Keep a positive and respectful tone.
- Don't take things personally. If you have questions about a post, contact your instructor.
- When in doubt, take a break before posting.
- Put yourself in the place of the reader.
- Please do not Use Emojis/emoticons/smileys to convey emotion.

- Be patient, few are online 24/7.
 - Help others. You are all in this together.
 - Post links and references.
 - Avoid slang, use standard spelling and spell check on your posts.
 - Avoid strange fonts, colored fonts, and large type sizes. DONT WRITE IN ALL CAPS!
It gives the appearance of yelling and is difficult to read.
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Course Schedule

Class starts June 25 and ends 8/27

Week	Time	Chapters	Topic	Deliverable-
Class 1: 6/25	morning	1,2,3,5	Overview, cost analysis, Activity analysis and cost estimation, Job costing, Activity Based Costing	Assignments 1, 2 due 6/26
	afternoon		Assignment 1 and 2 Case 1 Ch 3 and 5	Case 1 due 7/15
Class 2: 7/16	morning	6,7,8	Activity Analysis, Cost Estimation, Variable Costing, costs of quality and sustainability	Assignments 3, 4 due 7/17
	afternoon		Assignment 3 and 4 Case 2	Case 2 due 7/29
Class 3: 7/30	morning	9,10,11	Financial Planning – the Master Budget, Standard costing and cost analysis, Flexible Budgeting	Assignments 5, 6 due 7/31
	afternoon		Assignment 5 and 6 Case 3, 4	Case 3, 4 due 8/12
Class 4: 8/13	morning	12,13	Operational Performance Measures and the Balanced Scorecard, Investment Centers and Transfer Pricing	Assignments 7, 8 due 8/14
	afternoon		Assignment 7 and 8 Case 5	Case 5 due 8/26
Class 5: 8/27	morning	14,17	Allocation of Support Activity Costs and Joint Costs	Assignment 9 due 8/28
	afternoon		Assignment 9 Case 6	Case 6 due 8/28