

---

## MANAGERIAL ACCOUNTING in Fall 2018 (BA2002)

<b>Course Code</b>	BA2002	<b>Professor(s)</b>	Bastien Champion
<b>Prerequisites</b>	None	<b>Office Number</b>	G
<b>Class Schedule</b>	MR: 18:30-19:50 in G-L22	<b>Office Hours</b>	by appointment
<b>Credits</b>	4	<b>Email</b>	bchampion@aup.edu
<b>Semester</b>	Fall 2018	<b>Office Tel. Ext.</b>	none

## Course Description

---

The course will be a combination of cost determination and management analysis with focus on both traditional and contemporary concepts. The semester will begin with the role of managerial accounting within an organization, followed by various methods of costing. We will then study financial budgeting, including time value of money for capital budgeting purposes. The remaining topics revolve around using managerial accounting techniques for decision making.

## Course Learning Outcomes

---

Demonstrate critical thinking and the application of core competencies in business decision-making.

Communicate well, especially financial and quantitative information and your thought process for decision-making.

Work collaboratively.

## General Education

---

The objective of this course is to provide you with the necessary knowledge and skills that you, as a manager, will need to understand and evaluate the numerous accounting issues with which you will become involved throughout your career. It has been designed to assure that you learn the basic concepts and structure of managerial accounting, including derivation of the cost and revenue information, what these numbers mean, the link to management decision-making, as well as ethical issues related to accounting. When it is possible and practical, we will link concepts and decision-making to other functions in the firm such as sales or marketing and

operations.

High-level department and major-level learning goals are as follows:

1. Demonstrate critical thinking and the application of core competencies in business decision-making. In this context, course specific learning goals are as follows:
  - a. The role of managerial accounting in the business environment
  - b. Cost management concepts and types of product costing
  - c. Cost behavior and cost estimation
  - d. Application of various costing methods
  - e. Understanding of cost/volume/profit relationships
  - f. Budgeting and performance measurement
  - g. Differential analysis
  - h. Cash-flow analysis
2. Communicate well, especially financial and quantitative information and your thought process for decision-making.
3. Work collaboratively.

## Course Outline

Dates	Nb of classes	Class	BGN
10 Sep.	1	Introduction to class	
13 Sep.	1	Introduction to Managerial Accounting	Prologue
17 & 20 Sep.	2	Managerial Accounting and Cost Concepts	Chapter 1
24 & 27 Sep.	2	Job-Order Costing (Process Costing overview)	Chapter 2 (Chapter 4)
1 & 4 Oct.	2	Activity-Based Costing	Chapter 3
8 Oct.	<b>Case 1 due</b>		
8 Oct.	1	Cost-Volume-Profit Relationships	Chapter 5
11 & 15 & 18 Oct.	3	Variable Costing and Segment Reporting	Chapter 6
22 Oct.	<b>Midterm Exam 1 (one A4 crib sheet, two sides)</b>		
26 Oct.	Midterm grades due		
25 & 29 Oct.	2	Profit Planning	Chapter 7
29 Oct.	<b>Case 2 due</b>		
9 Nov.	Last day to withdraw or choose CR/NC option		
5 Nov & 8 Nov	2	Flexible Budgets	Chapter 8

12 & 15 Nov.	2	Differential Analysis	Chapter 10
19 Nov.	<b>Case 3 due</b>		
19 & 22 & 26 Nov.	3	Capital Budgeting	Chapter 11 & Appx. <i>Do the Appx. FIRST!</i>
29 Nov.	<b>Case 4 due</b>		
29 Nov & 3 Dec	2	Cash Flow Analysis	Chapter 12
6 Dec.	1	Financial Statement Analysis	Chapter 13
10 Dec.	1	Overflow, Wrap-up, and Review	
13 – 16 Dec.	Reading Days		
17 Dec	<b>FINAL EXAM from 7:00 PM</b>		

## Textbooks

Title	Author	Publisher	ISBN	Required
Introduction to Managerial Accounting w/Connect., 8th ed	Brewer/Garrison/Noreen	McGraw-Hill	9781260091755	Yes

## Attendance Policy

Students studying at The American University of Paris are expected to attend ALL scheduled classes, and in case of absence, should contact their professors to explain the situation. It is the student's responsibility to be aware of any specific attendance policy that a faculty member might have set in the course syllabus. The French Department, for example, has its own attendance policy, and students are responsible for compliance. Academic Affairs will excuse an absence for students' participation in study trips related to their courses.

Attendance at all exams is mandatory.

**IN ALL CASES OF MISSED COURSE MEETINGS, THE RESPONSIBILITY FOR COMMUNICATION WITH THE PROFESSOR, AND FOR ARRANGING TO MAKE UP MISSED WORK, RESTS SOLELY WITH THE STUDENT.**

Whether an absence is excused or not is ALWAYS up to the discretion of the professor or the department. Unexcused absences can result in a low or failing participation grade. In the case of excessive absences, it is up to the professor or the department to decide if the student will receive an "F" for the course. An instructor may recommend that a student withdraw, if

absences have made it impossible to continue in the course at a satisfactory level.

Students must be mindful of this policy when making their travel arrangements, and especially during the Drop/Add and Exam Periods.

## Grading Policy

### GRADING:

Attendance/participation	10%	Quizzes	15%
Midterm EXAM #1	25%	Homework	10%
Final EXAM	30%	Cases analyses	10%

### GRADING SCALE

Excellent		Good		Satisfactory		Unsatisfactory			
100-97	A+	(4.0)	89-87	B+	(3.4)	79-77	C+ (2.4)	69-67	D+ (1.3)
96-93	A	(4.0)	86-84	B	(3.0)	76-74	C (2.0)	66-64	D (1.0)
90-92	A-	(3.7)							
			83-80	B-	(2.7)	73-70	C- (1.7)	60-63	D- (0.7)
								Under 60 F (0)	

---

**Excellent:** Reserved for superior quality and outstanding performance, including the use of resources other than the textbook to complete assignments. Participates fully in course discussions and group activities, maintains excellent attendance, and performs extremely well on course exams. Completes all course readings in advance of the lecture.

**Good:** Above average quality and good performance. Uses assigned materials effectively and completes some research beyond the required or existing readings.

**Satisfactory:** Adequate and acceptable work in meeting course requirements, average performance. Completes required reading.

**Unsatisfactory:** Failed to meet basic course requirements, below average performance, poor attendance.

## Other

---

### **EXAMS & QUIZZES:**

**Midterm Exams:** The exams will be closed book, but you will be allowed a single sheet (both sides) of A4 paper with notes on it. All assigned readings, material discussed in class, cases, or material covered in the homework assignments and quizzes may be tested. You may use a nonprogrammable calculator (no cell phones) during the exams.

**Final Exam:** The final exam will cover all readings, lectures, class discussions, cases, homework, and quizzes with an *emphasis* on the last half of the course. The exam will be closed book, but you will be allowed three sheets (both sides) of A4 paper with notes on them. You may use a nonprogrammable calculator (no cell phones) during the exam.

*A note on your cribs sheets:* You are allowed to have them for your exams, but part of the learning process is developing **your own** crib sheet. Students who simply borrow or copy crib sheets from someone else are not likely to succeed in the course.

---

**Quizzes:** I will give 5 quizzes of approx. 15', during course sessions. Unless otherwise noted, they will be closed books and notes. I will drop the lowest quiz grade and for this reason, there will be no make-up quizzes.

### **HOMEWORK & CASE ASSIGNMENTS:**

**Homework:** I will assign homework at each course – and you actually need to do homework in order to be successful in the course. Most homework problems will be assigned via Connect. If you have difficulties with the simpler problems, please see the class tutor or me.

**Students are expected to turn in all course assignments on time. Late submissions will not be accepted unless prior arrangements are made or the process for emergencies is strictly followed.**

A note on “Learnsmart questions” on Connect: I recommend you read and review the chapters BEFORE attempting the questions. Indeed, you may not study efficiently if you flip through the book while doing the questions.

**Case:** 4 cases will be submitted during course. Formal case write-ups must be submitted through:

- SafeAssign on Blackboard before the start of the due-date class, AND
- A hard copy in class (keep a hard copy for yourself).

This course is very much like BA 2001 Financial Accounting in its content and approach. To be successful in this course you MUST:

- Understand that this is not a course where you can catch up just before the exam. You must stay on top of this material – it is cumulative in the way math is cumulative.
- **Buy and read the book.** PowerPoint slides are good summaries and do contain supplemental materials, but they do not contain all the relevant material.
- Do all the Concept Checks, Decision Points, review problems while reading the chapters in the book. Answers and explanations are given. Do all the Foundational 15 exercises. Solutions are posted on Blackboard. I will assign some of the Applying Excel problems at the end of the chapters. Invest the necessary time to prep exams with practice exams posted on Blackboard.
- Understand that *being able to follow along in class* does NOT indicate that you understand the material. You need to do the homework – sometimes more than once – in order to understand the material. Like math, Managerial Accounting is NOT a spectator sport.
- Check your answers on the Blackboard site for problems we did not cover in class.
- You may want to do additional problems. Don't hesitate to do “take-two” exercises. I will happily give you the solutions to these problems.
- Bring your textbook (or photocopies of the relevant material) **and a calculator** to every

- 
- class. Bring the calculator you plan on using during exams.
- Meet with the class tutor immediately if you have any difficulty understanding a topic or completing your homework or assignments. Make an appointment with me for the same reasons.
  - Please do not go to the tutor one hour before a major case is due. In general, do not wait until the last minute to do your assignments. They will almost always take longer than you think.
  - **Expect to spend 8-12 hours outside of class every week** reading the textbook, reviewing the slides, re-doing problems, doing the problems, homework, and case analyses, practice exams and doing additional problems as necessary.
  - **Finally, one of the course objectives is to push you to think like managers.** This means identifying problems, doing the appropriate analysis (which can be qualitative as well as quantitative), tying course concepts to other courses or functions in the firm, identifying courses of action, and making recommendations to management. This is difficult and takes practice!

## **ORGANIZATION & COMMUNICATION:**

**Communication:** I expect you to read your AUP email. This is a Blackboard course - it is your responsibility to check for updates. In addition, you will need to work with Connect. I will announce assignments in class and will post them at least one session in advance on Blackboard or Connect.

### **Connect:**

- **OVERVIEW AND SETTING EXPECTATIONS:** McGraw-Hill's Connect is a web-based assignment and assessment solution required for this course. Connect is designed to assist you with your coursework based on your needs. As outlined in this syllabus, assignments will make up a significant portion of your overall course grade.
- **ACCESS:** Connect access codes may be packaged with a new textbook. *Note:* You can register in Connect and have access without a code for a limited time period (typically two weeks).
- **REGISTRATION:** To register in Connect, please visit <http://connect.mheducation.com/class/b-champion-managerial-accounting---fall-2018> and click "Register Now."
- **SUPPORT & TIPS:** If you have any issues while registering or using Connect, please contact McGraw-Hill's Customer Experience team through

---

<http://www.mhhe.com/support> or at 800-331-5094. To avoid problems related to unexpected technical issues, you are advised not to wait until the last moment to complete assignments. Please review your “Connect Student Quick Tips” document for further support.

**Electronic devices during class:** Phones shall remain in bags or pockets. Computers shall be used for note taking purposes only.