

**COURSE SYLLABUS**  
**BUS 4100-01 MANAGEMENT ACCOUNTING**  
**NOTRE DAME DE NAMUR UNIVERSITY**

Semester: Fall 2017  
Day/Time: Wednesday, 6:00 p.m. – 9:15 p.m.  
Location: Cuvilly Room \_\_\_\_  
Instructor: Don Campodonico  
(650) 508-3629 (Voice Mail on campus)  
[donc@ndnu.edu](mailto:donc@ndnu.edu)  
Office Hours: Wednesday 5:15 p.m. - 5:45 p.m.  
TTh 7:30am – 8:00am & by appointment

**Course Description**

The course catalog description for this course is as follows: “An examination of the vital elements of accounting as part of the management process. Topics include integrated financial statements, capital budgeting, standards and variance analysis, product costing, activity-based costing and relevant costing in financial decision-making.

<b>Master of Business Administration (MBA) - Program Learning Outcomes</b>
<ul style="list-style-type: none"><li>• Students will be able to understand, analyze and communicate global, economic, legal, and ethical <i>aspects</i> of business.</li><li>• Students will be able to demonstrate effective <i>leadership</i> and collaboration skills needed to make business-critical decisions, accomplish functional, organizational and professional goals.</li><li>• Students will be able to demonstrate written and oral <i>communication</i> and information literacy competencies that support the effectiveness of strategic planning, marketing and operational activities.</li><li>• Students will be able to evaluate and apply the effective use of <i>technology</i> to optimize business performance.</li><li>• Students will develop comprehensive solutions to business problems by synthesizing and evaluating information using qualitative and quantitative methods of reasoning and <i>analysis</i>.</li><li>• Students apply the NDNU <i>mission</i>, values and hallmarks (community engagement and social justice) to course curriculum.</li></ul>

### Learning Objectives (all of the learning objectives support MBA PLO #5)

1. Understand the need to translate financial data into meaningful information to facilitate business decisions
2. Understand how to cost products using job order, activity based, process and standard costing methods
  - a. Learn how to create a standard costing system and recognize the benefits it provides combined with techniques to measure performance against standards
  - b. Understand how to evaluate overhead, both fixed and variable and the analysis of each
3. Understand how cost behaves, the impact of those costs on the break-even point, and how cost structure affects profitability.
4. Learn to evaluate profit and loss from both a traditional absorption costing and variable costing approach, and understand how each can affect decision-making.
5. Develop budgets and recognize the interrelationships of planning and operational execution
6. Learn how to distinguish costs that are relevant to a business decision and those that are not and apply them to typical business situations.

**Text:** Managerial Accounting, Garrison, Brewer and Noreen, 16<sup>th</sup> Edition, McGraw-Hill, 2015, ISBN -13: 978-1-259-30741-6

### Grading Criteria

The final grade in this course will be based upon your class attendance & involvement, homework assignments, in-class quizzes and a few group activities. The weighting is as follows:

<u>Grading Component</u>	<u>Weighting</u>
Assignments	50%
Quizzes	30%
Group Analysis/Presentations	20%

### Grading Scale

<u>Total %</u>	<u>Final Grade</u>
> 95%	A
90 - 94.9%	A-
86.7 - 89.9%	B+
83.3 - 86.6%	B
80 - 83.2%	B-
76.7 - 79.9%	C+
73.3 - 76.6%	C
70 - 73.2%	C-
60 - 69.9%	D
< / = 59.9%	F

A typical evening will include a review and discussion of the material assigned for reading and explaining it further via lecture/discussion and the pertinent end of chapter exercises. Through this process, the goal is to understand the accounting theory/process and apply it in typical business situations.

**Assignments** will take the form of problems, signified by the letter “P” and cases, signified by the letter “C”. Assignments and their associated due dates are listed on page seven (7) of this syllabus. Assignments are due on the day scheduled and will be accepted late only if they are submitted before the next class session. If turned in late, the assignment will be downgraded one full grade. Assignments submitted beyond that day will not be accepted. If you will be absent for some reason, it is your responsibility to get your assignments submitted on time.

In business, reports presented to management are clear and very legible. To that end, it is expected that your work will be neatly organized and legible. I strongly recommend doing all of the assignments in pencil although you may find Microsoft Excel to be very convenient and practical for some of the assignments.

**Quizzes:** Quizzes will occur several times during the semester. The desire is for each quiz to cover no more than two chapters previously discussed. There has been an attempt to provide likely quiz dates included in the calendar on page 6 of this syllabus.

**Group Assignments:** There will be a short group assignment/presentation on selected evenings during the semester. The presentations will address a selected problem that addresses the topic of the preceding class discussion. Normally these assignments will apply the chapter material in a more complex business or ethical situation. Each group member will submit their individual assignment; however, the group will present their collective findings in class. I expect there to be a maximum of two opportunities for each group to present their findings. (It will be a function of the number of students enrolled.)

**Class Involvement:** **This is not an easy class; in fact, it is likely to be the most rigorous accounting class you will encounter.** It will require you to be very prepared for class and be fully engaged in class discussion. I look forward to everyone being involved as evidenced by asking questions and presenting issues from your previous experience that may be relevant to the evening’s discussion and engaged in discussions on in-class exercises and activities.

**Moodle:** Moodle is Course Management System that will be used this semester to augment our class. The site can be accessed via <https://sbmonline.ndnu.edu>. Once logged on, you merely need to double click on the BUS 4100-01 link.

Items posted to the site will include supplemental materials associated with each week’s discussion topic along with Power Point slides that will/may be identical to those used in our class discussion along with the solutions to the selected exercises detailed in this syllabus. I **may** provide “practice quizzes” on the Moodle site that you can prep during the week leading up to the formal chapter quiz. I cannot promise this one!

I hope you will find Moodle useful to your learning experience.

## **Workload**

In addition to class attendance, every class at NDNU includes activities that on average are estimated to require approximately eight to nine hours per week outside of class. The distribution of average weekly hours of instruction and study for this class will, for the most part follow that norm. Below is my best estimate of the likely number of total hours of class time and outside of class activity.

### **Distribution of Average Weekly Hours of Instruction and Study**

Class Contact Hours	3.25 Hours
Text Reading/Notes/Exercise Prep	3 Hours
Prep for oral presentation	0.5 Hours
Written Assignments	3 Hours
Prep for quizzes and exams	3 Hours
Total Number of Hours for this course:	180 hours

## **About the Instructor**

I joined the adjunct faculty at NDNU in 1993, and currently a Senior Lecturer as part of the core faculty of the School of Business and Management. I was a full-time instructor from Fall 2007 through the Spring 2015.

From August 1998 through the September of 2001, I was the Vice President of Human Resources with Inhale Therapeutic Systems in San Carlos. Prior to Inhale, I was a Vice President of the Octel Messaging Division of Lucent Technologies. My last role at Octel (I was there 11 years!) was directing the integration of Octel into Lucent as a result of Lucent's acquisition of Octel in September 1997. Before the acquisition by Lucent, I was Vice President of Operations, overseeing the Manufacturing, Corporate Quality, Information Systems and Order Management functions. Prior to Octel, I spent nine years at ROLM Corporation where my last role was Vice President of Operations overseeing a similar set of functional areas.

As you can see, the majority of my career has been in Operations, specifically, manufacturing, information systems, and quality. I have operated in a senior/executive management capacity for 21 of my 29-year career in the hi-tech electronics and drug delivery industries. In these positions, I was a user of managerial accounting information and depended on it on a regular basis to assist me in assessing my organization's performance and to support operational decisions. The information was invaluable to me.

In addition to my business career, since 1983 I have taught business and management classes at Saint Mary's College, Golden Gate University and NDNU. My undergraduate and MBA degrees were granted by San Francisco State University.

## Course Evaluations/Teaching Effectiveness Surveys

Teaching Effectiveness Surveys (course evaluations) will be available online through Campus Portal from ***(Tentative dates)*** Monday, December 4 through 9. Your feedback regarding courses and faculty is very important to Notre Dame de Namur University, to your faculty, and to me as the instructor for this course. Your feedback helps us review and improve their teaching, helps departments/programs review and improve program content, and is used by the university in making decisions about tenure, promotion, and hiring decisions for part-time faculty.

Directions: To access, please enable pop-ups in your browser (uncheck pop-up blocker), then in Campus Portal look for the "**You have an active survey**" link in the left sidebar. Click that link to open the Course Evaluation Surveys page, which has a link to a survey for each course in which you're enrolled. Your feedback is very important! Please complete your evaluations for all your courses promptly. Remember: Your responses are anonymous

### Some final thoughts and expectations

Recognizing that you are busy professionals, there will be times when you might miss class due to work requirements or some other personal requirement. I hope that these occurrences will be infrequent, since work in one area of accounting is often the building block for the next. Stay in contact with a colleague to ensure you stay abreast of any material you may miss.

To do well in this class please consider the following:

- **Come to class prepared.** The methodology I use to teach this class is to assign reading for the next class session and assign some suggested exercises/problems for you to attempt to solve. In the subsequent class session, I will review the chapter materials, review the suggested exercises/problems and should time permit, do some additional problems for reinforcement.
- Through this method, you will come to class with some understanding of the material; **can actively participate in class**, and be well prepared to do the assignments.
- I encourage you to **work together outside of class**. Additionally, discussion forums may be provided in Moodle to facilitate discussion of problems, chapter topics or question I may pose to the class.
- **Get to class on time and be engaged.** I cannot emphasize enough the need to attend class and participate in the discussion.
- Best of luck!

I am very excited to be your instructor for this class; let's have fun!

**Course Calendar\***

<u>Date</u>	<u>Class Discussion</u>	<u>Reading</u>	<u>Recommended Exercises</u>
August 30	Course Overview Fin'l Attg Review Intro to Mgrl Attg	Prologue	-----
September 6	Financial Statement Analysis	Chapter 15	15-2; 15-3; 15-4; 15-5; 15-6
September 13	Cost Concepts	Chapter 1	1-1; 1-2; 1-3; 1-4; 1-5; 1-6; 1-7; 1-15
September 20	<b>Quiz Chapters 1 &amp; 15</b> Job Order Costing	Chapter 2	2-1; 2-2; 2-3; 2-4; 2-8 & 2-12
September 27	Job Order Costing	Chapter 3	3-1; 3-2; 3-4; 3-5; 3-6; 3-8; 3-9
October 4	<b>Quiz Chapter 3</b> Process Costing	Chapter 4 Process Costing	4-1; 4-2; 4-3; 4-4; 4-5; 4-15; 4-16
October 11	<b>Quiz Chapter 4</b> Cost-Volume-Profit Analysis	Chapter 5	5-2; 5-4; 5-5; 5-7; 5-8;
October 18	Complete CVP Analysis & Analyzing Mixed Costs	Chapter 5 (cont'd) Appendix 5A	Ex 5-9; 5-10; 5-13; 5- 15
October 25	<b>Quiz Chapter 5</b> Variable Costing & Segment Reporting	Chapter 6	6-1; 6-2; 6-3 6-4; 6-7 6-8; 6-9; 6-13; 6-15;
November 1	Profit Planning & Budgets	Chapter 8	8-1; 8-2; 8-3; 8-4; 8-7
November 8	<b>Quiz Chapter 6</b> Standard Costs and Variances	Chapter 10	10-1; 10-2; 10-3; 10-4; 10-6 & 10-9
November 15	PDORs & Overhead Analysis Bring Standard Costing Together	Appendix 10A	10A-1. 10A-2 & 10A-7
November 22	<b>Quiz Chapter 10 &amp; 10A</b> Activity Based Costing	Chapter 7	7-1; 7-2; 7-3; 7-4 In-Class Exercise
November 29	Differential Analysis	Chapter 12	12-1; 12-2; 12-3; 12-4; 12-5; 12-7
December 6	<b>Quiz Chapter 12</b>	<b>Quiz Chapter 12</b>	<b>Quiz Chapter 12</b>

\* This course calendar is subject to change however every effort will be made to stay on track.

### **Assignments**

	<b>Problem</b>	<b>Points Available</b>
<b>September 13</b>	<b>15-14</b>	<b>30</b>
<b>September 20</b>	<b>1-23 &amp; Case 1-27*</b>	<b>20 &amp; 20</b>
<b>September 27</b>	<b>2-16 &amp; Case 2-22*</b>	<b>30 &amp; 30</b>
<b>October 4</b>	<b>Case 3-18</b>	<b>20</b>
<b>October 11</b>	<b>4-18*</b>	<b>25</b>
<b>October 18</b>	<b>5-22</b>	<b>30</b>
<b>October 25</b>	<b>5-29*</b>	<b>25</b>
<b>November 1</b>	<b>Problem 6-23</b>	<b>25</b>
<b>November 8</b>	<b>8-31</b>	<b>25</b>
<b>November 15</b>	<b>10-16*</b>	<b>25</b>
<b>November 22</b>	<b>10A-11A</b>	<b>30</b>
<b>November 29</b>	<b>No Assignment for Chapter 7 this week...Yea!</b>	
<b>December 6</b>	<b>12-23*</b>	<b>20</b>
	<b>Total Points Available</b>	<b>355</b>

**Note: Assignments with asterisk are those that will be presented by the team assigned for that evening's class.**