

Managerial Accounting & Controls – ACC 251
Mondays, 5:10-9:00, Room GH 1213

SYLLABUS - WINTER 2017

Course Resources

Instructor: B.J. Susich, JD, MBA, CPA, CFE
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Phone: (916) 321-4444 (work)
Office Hours: After class, by appointment and by phone
Textbooks: **Managerial Accounting**, McGraw-Hill, Garrison Noreen Brewer, 15e.

Course Objective

This course develops students' accounting and analytical tools for use in business decision making. The concepts of costs are examined, measurement issues are considered, analytical techniques are explored and budgeting and employee motivation issues are investigated. We will also examine performance measurement, as well as compensation and reward systems.

Participation & Attendance

Participation is a factor in grading. Students are expected to be prepared to discuss reading assignments and are expected to volunteer to do so. Students may also be called on randomly. Do keep in mind that the quality of participation is more relevant than quantity.

Unless you are ill, injured, have an urgent medical appointment, or are unable to attend class for some other very good reason, you should be in attendance. If something significant takes place in your life that affects your ability to attend class over an extended period of time, you are encouraged to contact the instructor immediately. Delay may reduce the options available for addressing the situation.

Final grades may be adjusted upward by up to 2/3 of a letter grade based on quality participation and good attendance. They may also be adjusted downward by any amount, including to a failing grade, based on material attendance problems or lack of preparation.

Exams

Two exams and a final will be given. The midterm exams are not cumulative. The final will be cumulative, though weighted strongly toward the end of quarter materials. You are expected to be available to take exams at the regularly scheduled time. However, occasionally special circumstances may make that impossible. In that case, contact the instructor immediately.

All exams are closed book. The format will be a combination of multiple choice and short answer. You should bring only a calculator without alpha memory capabilities and a No. 2 pencil. No other items are permitted.

Homework

Homework is intended to illicit deeper analysis than can be measured during the examinations, though it may not cover the entire chapter's material. While understanding the homework is necessary to perform well on the exam, it is not sufficient. The chapters (and thus the exams) contain many more concepts than multi-step homework problems can reasonably be assigned for.

Homework will be graded on a credit/no-credit basis, judged by whether a good faith effort was made to complete the assignment. "Good faith effort" means that a student's work product demonstrates a meaningful attempt to complete the assignment in its entirety. Whether or not a student arrived at the correct answer is irrelevant, though students should obviously strive to do so. Students may work collaboratively on homework assignments, provided that all participants are actively engaged in working through each and every step together and simultaneously record their own answers.

Microsoft Excel Project

Accounting and business professionals consistently indicate that proficiency in Microsoft Excel is an essential skill. Accordingly, a Microsoft Excel project will be given.

Field Trip

There will be a required field trip to a business in the Sacramento/Davis region. The purpose of such trip will be to explore the applicability of classroom concepts to real world operations. There will likely be some small written assignment related to the field trip.

Project

An out of class writing project will be given. More information will be provided in class, though the project will likely not be distributed until we have made it a sufficient way into the materials.

Summary of Performance Evaluation

Midterm I	20%
Midterm II	20%
Final Exam	30%
Homework	Credit/No Credit
Writing Project	12%
Excel Project	6%
Field Trip Assignment	12%

A final grading distribution will be determined at the end of the quarter. There is no “forced curve,” and students are not in competition with each other for a limited number of grades. As a general rule, students with a final cumulative score of less than 65% should assume themselves in grave danger of failing.

Class Webpage

The class webpage can be accessed through Canvas. Students are responsible for any postings or emails.

Class Schedule (Subject to Change)

January 9 -	Lecture
January 16 -	HOLIDAY
January 23 -	Lecture
January 30 -	Lecture – Midterm 1 (Chapters 1-6)
February 6 -	Lecture
February 13 -	Lecture
February 20 -	HOLIDAY
February 27 -	Lecture – Midterm 2 (Chapters 7-10)
March 6 -	Lecture
March 13 -	Lecture
March 20 -	FINAL EXAM

About the Instructor

B. J. Susich is an attorney with Boutin Jones Inc. in downtown Sacramento (www.boutinjones.com) and a past President of the Sacramento County Bar Association. His practice focuses on start-up business ventures, mergers and acquisitions, tax planning, tax controversy, executive compensation, complex financing arrangements, professional service firms and non-profit entities. He is licensed as a Certified Public Accountant and a Certified Fraud Examiner and, prior to the practice of law, worked in public accounting providing taxation, auditing and financial statement compilation services. He received his J.D. from the UC Davis King Hall School of Law, his MBA from the UC Davis Graduate School of Management, and his LL.M. in taxation from New York University. He regularly revisits academia, teaching courses in law, accounting and technology management at the UC Davis Graduate School of Management and UC Davis School of Law. He also regularly teaches continuing education courses for organizations such as Continuing Education of the Bar (CEB) and the Sacramento County Bar Association.