



## 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	30	300	30%
Ten Ethics Case questions	1-10	10	100	10%
Midterm exam	6	300	300	30%
Final exam (finals week)	11	300	300	30%

## **Graded Assignment and Assessment Information**

### **Foundational Fifteen Homeworks:**

There are ten 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. You are to complete and turn in answers to all 15 of these questions. These assignments will be uploaded as Word or 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. Live session instructors will, as time allows, go over the answers with the class.

### **Ethics Roundtable Questions:**

There are 10 ethics roundtable question sets, one per week, consisting of a series of questions that cover the ethical issues of a different case each week. You are to complete and turn in answers to these 10 questions. 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.

### **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

### **Week 2 – Cost-Volume-Profit Relationships**

Readings: NBG Chapter 1 pages 35 - 38

Readings: NBG Chapter 2 pages 67 - 76

### **Week 3 – Job-Order Costing**

Readings: NBG Chapter 3 pages 129 - 144

### **Week 4 – Variable Costing**

Readings: NBG Chapter 4 pages 173 - 190

### **Week 5 – Activity Based Costing**

Readings: NBG Chapter 5 pages 226 - 251

### **Week 6 – Master Budgeting**

### **Midterm Week**

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

### **Week 7 – Decision Making**

Readings: NBG Chapter 6 pages 279 - 295

### **Week 8 – Capital Budgeting**

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

### **Week 9 Flexible Budgets and Performance Analysis**

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

### **Week 10 Performance Measurement in Decentralized Organizations**

## **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](https://gsm.ucdavis.edu/sites/main/files/file-attachments/academic_conduct_booklet_fall_2014.pdf)