MANAGERIAL ACCOUNTING (BUS 211)
Course Syllabus
Fall 2015

Instructor Information
Instructor: Cameron Lee
Office: GBS 451
Email: Cameron.lee@emory.edu
Phone: (404) 727-1634

Fall Schedule – Classroom and office hours

<table>
<thead>
<tr>
<th>Time</th>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday</th>
</tr>
</thead>
</table>
| 10:00am | Office Hours  
GBS 451  
10:00am – 11:00am | Office Hours  
GBS 451  
10:00am – 11:00am |                                |                                |                                |
| 11:30am | **BUS 211 Section 000**  
GBS 334  
11:30am – 12:45pm | **BUS 211 Section 000**  
GBS 334  
11:30am – 12:45pm |                                |                                |                                |
| 1:00pm  |                                |                                |                                |                                |                                |
| 2:30pm  | **BUS 211 Section 001**  
GBS 304  
2:30pm – 3:45pm | **BUS 211 Section 001**  
GBS 304  
2:30pm – 3:45pm |                                |                                |                                |
| 4:00pm  | **BUS 211 Section 002**  
GBS 304  
4:00pm – 5:15pm | **BUS 211 Section 002**  
GBS 304  
4:00pm – 5:15pm |                                |                                |                                |

Learning Objectives
Accountants provide information to decision-makers both inside and outside the firm. This course will focus primarily on internal decision-making. To perform effectively, accountants must understand the kinds of decisions they are facilitating and the effect of environmental attributes on those decisions. They must comprehend and manage the uncertainty and risk inherent in business decisions to be effective decision facilitators.

In this course, we will use ideas from economics, statistics, psychology, and accounting to address “real-world” challenges. In addition, we will hone written and oral communication skills through interpersonal interaction and discussion. Specific course objectives include gaining an understanding of:

- the decision-facilitating role and decision-influencing role of managerial accounting in organizations.
- how managers use accounting information to plan operations, control behavior, and make decisions.
- the technical and conceptual aspects of managerial accounting, including various managerial problem-solving techniques.
• the behavioral implications of managerial accounting information.

Course Communication
I will provide hardcopies (handouts) of session notes and selected course materials in class. If class is missed for any reason or handouts are lost, a copy will be posted to Blackboard after each class session.

We will use Blackboard as the primary means of distributing material and information outside of class. Blackboard will be used to post announcements, assignments, homework solutions, etc. You are responsible for ensuring that you have access to Blackboard for this class. You are expected to check Blackboard for announcements and deliverables on a daily basis.

Required Materials

2. Various Harvard Business School Cases available through www.study.net under the course name “BUS 211, Managerial Accounting (HBS Cases) - Lee (Fall 2015).” Register for access at https://www.study.net/reg_stu.asp.

3. Various additional readings available through www.study.net under the course name “BUS 211, Managerial Accounting (HBR Readings) - Lee (Fall 2015).” Register for access at https://www.study.net/reg_stu.asp.

(Please note that you will have to pay for the Harvard materials required through study.net. It is Harvard after all…)

   • Online readings (non-Harvard case studies) are provided through the library's Reserves Direct system - http://ereserves.library.emory.edu/business
   • If you have not set up a profile previously, please read through these instructions first: http://business.library.emory.edu/ereserves/students.html

Homework
Homework problems are an essential building block in learning accounting. To be successful, you need to make a good faith effort to solve the homework problems before class. However, you should feel free to work together in groups to complete the assignments. Homework will typically not be collected (I will announce any exceptions to this rule), but homework review (including cold-calling) will often be part of our class discussions. Even if you don’t understand every aspect of the homework, be sure to be prepared to talk about your solutions. Homework assignments are listed in the syllabus schedule distributed in class (and available on Blackboard).
Grading Summary

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quizzes</td>
<td>10%</td>
</tr>
<tr>
<td>Professionalism</td>
<td>10%</td>
</tr>
<tr>
<td>Case Exercises</td>
<td>15%</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>30%</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>35%</td>
</tr>
</tbody>
</table>

Final grades are mandated using the Goizueta grade distribution, which is an assignment of grades based on the relative ranking of students. As such, it is not typically possible to estimate your grade during the semester, especially since grades are determined on a curve.\(^1\) I will make every effort to let you know your relative performance on all graded work.

Quizzes

We will have 7 short quizzes throughout the semester, usually held the class session after a related homework assignment is discussed. The point of these quizzes is to promote long-term learning of the principles we’ve reviewed. A quiz will typically be based on recent homework assignments, will be closed book (unless otherwise noted), and will be graded. Quiz dates are included in the assignment schedule (any changes to the schedule will be posted in Blackboard prior to the affected class). My expectation is that if you are keeping up with the readings and doing the homework, these quizzes should not require any additional preparation for class.

Though questions on these quizzes will usually be easier than those you encounter on the exams, they will help you prepare for the exams (and beyond) by encouraging learning as we go, rather than a last minute cram session before each exam. To ease some of the stress typically associated with exercises of this nature, and to allow for the rare missed class, you will be allowed to drop 2 of your low quiz scores. That said, always hand in your quiz, even if you think it will be dropped as one of your lower scores (even if you just hand in a blank quiz with your name on it), as I may use quizzes to help track class attendance. Because you can drop 2 scores, make-up quizzes will not be given, nor will I allow quizzes to be taken outside of class. Quizzes can only be taken during scheduled class sessions.

Case Exercises

In several class sessions we will discuss Harvard case studies. These cases are usually a description of a text concept (e.g., Activity-Based-Management) that has been applied in a real-world business situation. In-class exercises will be based on these cases, will be graded, and may be designed in different forms (e.g., multiple choice questions, group discussion, short essays, etc.) Preparation for case day will involve a thorough reading of the case and the applicable text chapter with an attempt to understand how the concept was applied in the case study. Case exercises will be taken and graded individually, however case preparation outside of class can involve groups of your own choosing.

\(^1\) See [https://secure.goizueta.emory.edu/degree/undergra_cur_grades.html](https://secure.goizueta.emory.edu/degree/undergra_cur_grades.html) for details on the Goizueta distribution.
Professionalism
Success in management requires professionalism. Professionalism in the classroom implies a number of things, including turning off cell phones and laptops, being on time, not wandering in and out of class, and, in general, showing respect for others in the classroom. I will assign professionalism grades based on these aspects as well as on the quality (not necessarily the quantity) of your participation in class discussions. Academic integrity is also an aspect of professionalism. Every student enrolled in a Business School class agrees to abide by all provisions of the Goizueta Business School Honor Code.

Exams
There will be one midterm exam and a comprehensive final exam. The final exam will be cumulative, but will be weighted toward material covered in the second half of the semester. Exams may consist of computational problems, multiple choice questions, and short essays. A simple calculator will be provided to you for use during the exams. You may not use your own calculator on the exams.

Final Note
This syllabus describes a tentative plan to achieve the course objectives. Keep in mind, however, that we may have to revise the syllabus during the semester to better meet those objectives.