

**DEPARTMENT OF ACCOUNTING  
COLLEGE OF BUSINESS  
UNIVERSITY OF TEXAS AT SAN ANTONIO**

**ACC 5023-002 (20583)**  
***Accounting Analysis for Decision Making***  
(Spring 2020)

**INSTRUCTOR: Dr. Sharad C. Asthana**

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*Office Hrs:* Thurs. 5:00–6:00 p.m., or by appointment

*Class Dates:* See enclosed Timetable

*Class Location:* TBA

**PREREQUISITES:** ACC 5003, or equivalent, or permission of the Instructor

**REQUIRED:**

***Managerial Accounting*** 8<sup>th</sup> ed., by Hartgraves, A. L., and Morse, J. M., Cambridge Business Publishers (ISBN: 978-1-61853-235-0). (Hard copy and digital edition.)

***Cases in Managerial and Cost Accounting***, by Allen, Brownlee, Haskins, & Lynch, Cambridge Business Publishers (ISBN: 978-1-934319-40-6). (Hard copy and digital edition.)

Blackboard Content: Important materials will be posted to the class Blackboard site as needed throughout the semester.

**ONLINE/SELF-PACED MATERIALS**

The online portion of the course includes all of the reading assignments, case study assignments, written and oral assignment instructions plus written activities and exercises. Successful completion of the work assigned in the online portion of the course is required for the classroom portion where participants will conduct open discussions, deliver presentations and share in both individual and team activities.

**SUPPLEMENTARY:**

Online materials related to the text – **myBusinessCourse** – includes e-lecture and guided example videos and practice problems. The self-paced material in myBusinessCourse allows you the opportunity to review material at your convenience. The practice problems are not graded, but offer you the opportunity to verify you understand the content. If you feel you have grasped the information after one or two practice problems, you can move on.

(Your personal access code may be found in a page near the front of your textbook.)

## **PEDAGOGICAL APPROACH:**

This course is an executive case-study based seminar in the principles and applications of managerial accounting analysis for decision making. The definition of accounting is that it provides information, useful for economic, decision making. Accounting is the intersection between information science and economics. Thus, the emphasis is on gaining a broad understanding of the role of management accounting, cost analysis, and the management accountant in supporting informed executive-level business decisions, as well as developing the technical skills required to understand, identify, and evaluate real-life decision scenarios.

Topics include an overview of managerial analysis vs. financial reporting, cost behavior & estimation, cost-volume-profit analysis, relevant costs & decision making, product costing, activity based costing & management, budgeting & profit planning, standard costs & performance assessment, segment reporting & transfer pricing, and capital budgeting. Practical applications of the material will be emphasized through dedicated case studies.

This course is intended to integrate the actual experience of the participants and the Instructor with the assigned reading materials through interactive class discussions. Each member of the class will participate in studying and presenting to the class their analyses of assigned course material, both individually and in teams. The interchange of mutual experience, problems and solutions as they are currently unfolding within today's rapidly changing, international, geopolitical-economic environment will add much to the benefits derived from this course.

## **COURSE OBJECTIVES:**

1. Graduates are expected to be analytical and systemic thinkers regarding the concepts of managerial accounting and decision making.
2. Graduates are expected to be competent in understanding the role of quantitative information and analysis in strategic leadership and planning.
3. Graduates are expected to be aware of their ethical responsibilities in the global business environment.
4. Graduates are expected to be capable of translating business objectives into quantified operating and financial budgets relevant to their business organizations.
5. Graduates are expected to be capable of analyzing business results against plans to evaluate cost driver variations and impacts.

## **COURSE DESIGN & STRUCTURE:**

In order to maximize your learning of this subject matter, and to enhance your professional communication and presentation leadership skills, this course is conducted in an executive case-based seminar format. **While there will be Instructor-led lecture/discussion sessions to introduce each topic, this is not predominantly a lecture course.** The theory behind this course design is that you never learn material so well as when you have to teach it to someone else. There is significant benefit in analyzing a range of contrasting scenarios, and the case-based seminar approach provides for a more robust level of applied learning that enhances your conceptual, problem-solving and communication skills.

Passive learning in a lecture format would be mind-numbing and inadequate with respect to the level of this course material. Every member of the class brings a wealth of background, experience, and diverse perspective that will help shed light on the subject matter of this course. Out-of-the-box thinking is especially needed in our rapidly changing, uncertain global business environment. For someone who comes from a completely unrelated subject background to observe an issue and say, “Well that’s dumb; what do you do it that way for? In the XYZ profession, we handle it this way, and it works really well,” is the best infusion of new thinking that we could ask for.

Accordingly, once the Instructor has introduced the principles and highlighted the broader implications of the content of each Module, applications of those concepts will be divided among the class participants for group presentation to the rest of the class. **Every member of the class is expected and required to read the assigned materials in advance and contribute to the interactive class discussions.** The case presentations are not merely to serve as an outline of the reading material, or an abbreviated “answer”. Each presenter is expected to relate the material to its broader business, social, political, economic, moral, ethical, and business policy context that makes the issues so important, as well as to interactively lead and manage the class discussions.

As with any group of highly accomplished professionals, the Instructor’s role will be more *facilitating* than *directing*. That means I will provide you with the concepts, resources and infrastructure you need, and try to stay out of your way as you apply the material to your cases and individual job situations. I have designed and organized the class materials to facilitate learning or refreshing the important issues in this subject area. I will intervene and ask probing questions as needed to help keep the class discussions on topic and be sure important issues are addressed. However, a highly directive role is best applied to less experienced participants and is not appropriate for this executive-level course. We are here to coach each other through engaged, interactive discussions of the issues, applications and salient topics.

### **CLASS POLICIES:**

Active participation in class discussions is **essential and required**. Each participant is expected to study the assigned readings and make a good-faith effort to complete the assigned material *before* each class meeting. This will help us make the best use of the class time available. **As outlined in the grading scheme, active participation in class discussions accounts for 17% of your grade.**

#### **Do:**

- Consult Blackboard several times per week, to check for postings, announcements, etc. (Tip: Once you login to Blackboard, you can opt to “push” Blackboard notifications to your phone or email.)
- Ask questions during class. If you have a question, it’s guaranteed that others in the class have the same or similar question. Do yourself and them a favor and ask. The only question you can’t get answered is the one you don’t ask.
- Keep up with the reading material. The material builds throughout the course, and getting behind by even one Module will make the course even more challenging.

#### **Don’t:**

- Miss class, unless it is absolutely unavoidable.

- Waste hours on end spinning your wheels on an issue. Ask for help when you need it.

## **INDIVIDUAL ASSIGNMENTS:**

### CASE SUMMARIES:

Other than the presenting team members, all participants in the class will be required to submit a **one-page** (word-processed, double-spaced) summary of key managerial accounting issues identified in each case. Credit for these summaries is intended to provide additional incentive for you to keep-up with the readings, and promote better informed class discussions.

### INDIVIDUAL PROJECT:

Students will complete an ethics project individually (worth 15 points). We will discuss the case in the last session.

## **TEAM ASSIGNMENTS:**

Case studies will be assigned for analysis and presentation on a team basis. Team members will be responsible for the following:

1. *Review* any directly related readings and case materials
2. *Research* the related issues using Internet based resources, as appropriate
3. *Analyze* the issues for:
  - a. **What** are the primary and related decision factors?
  - b. **How** should they be analyzed?
  - c. What are the **key variables** that could affect the conclusions?
4. *Test the sensitivity of final conclusions* to changes in the key variables
5. Make a technical presentation of the *review, research, analysis, and sensitivity test* results to the class

Each team will be required to analyze and present two cases. Each of the team presentations should include evidence of having researched the issues online, and a thorough verbal presentation of the subject matter and applications to the class. Creative use of presentation software and other visual aids such as graphs, charts and handout materials that emphasize and communicate important points is expected. Summary **handouts** should be distributed to all members of the class at the time of the verbal presentation. The general rule is that if you present it on a screen, all participants should have a copy of it in their hands. Please note that all text and graphic sizes presented on the screen **must be large enough to be clearly legible from the back of the classroom!**

***Each member*** of each team is ***required*** to participate in the verbal presentations and contribute to the accompanying written materials. In addition to the Instructor's assessment, **each non-presenting class participant will provide an assessment** of each team's case presentation. Scoring forms will be provided, and the assessments will be incorporated into the assigned grade. Team grades will be based on a composite of both the quality of the written materials and the related verbal presentations.

In addition, **each team member will be required to complete and submit a peer-evaluation of their teammate's contributions to the project.** Scoring forms will also be provided. Evidence of having made substantial contributions to the team effort is required for an individual to receive the team grade.

**GRADING:**

Course grades will be based on the scores obtained on the weekly one-page **individual** summaries of the case assignments, as well as the three **team** case presentations.

	<u>Points</u>	<u>Est. Time on Task</u>
One-page case summaries	10%	6 hrs.
Team Case Presentations	60%	26
Participation	15%	6
<u>Individual Project</u>	<u>15%</u>	<u>2</u>
Total	<u>100%</u>	<u>40 hrs.</u>

Course letter grades will be determined as follows. **Please note that by Accounting Department policy, +/- designations are not used on ACC class grades.**

A	90–100
B	80–89
C	70–79
D	60–69
F	0–59

**ADMINISTRATIVE POLICIES:**

**Policy on Classroom Professionalism**

- **Students arrive on time.** On time arrival ensures that classes are able to start and finish at the scheduled time. On time arrival shows respect for both fellow students and faculty and it enhances learning by reducing avoidable distractions.
- **Students minimize unscheduled personal breaks.** The learning environment improves when disruptions are limited.
- **Students are fully prepared for each class.** Much of the learning in the executive program takes place during classroom discussions. When students are not prepared they cannot contribute to the overall learning process. This affects not only the individual, but their peers who count on them, as well.
- **Students respect the views and opinions of their colleagues.** Disagreement and debate are encouraged. Intolerance for the views of others is unacceptable.
- **Laptops are utilized only for class purposes.** When students are surfing the web, responding to e-mail, instant messaging each other, and otherwise not devoting their full attention to the topic at hand they are doing themselves and their peers a major disservice. Those around them face additional distraction. Fellow students cannot benefit from the insights of the students who are not engaged. Faculty office hours are spent going over class material with students who chose not to pay attention, rather than truly adding value by helping students who want a better understanding of the material or want to explore the issues in more depth. Students with real needs may not be able to obtain adequate help if

faculty time is spent repeating what was said in class. There are often cases where learning is enhanced by the use of laptops in class. Faculty will let you know when it is appropriate to use them. In such cases, professional behavior is exhibited when misuse does not take place.

- **Phones are silenced and put away.** We've all heard the annoying ringing in the middle of a meeting. Not only is it not professional, it cuts off the flow of discussion when the search for the offender begins. When a true need to communicate with someone outside of class exists (e.g., for some medical need) please inform the professor prior to class.

**Policy Regarding Re-reads of all graded coursework:** In the event that you feel something was missed in the grading of your work (be it mathematical error or other), please write a brief summary of what you feel needs further attention and submit this re-read request with your original work with my comments within 1 week of receiving your grade. If you request a re-read, I will read the work again from scratch and your grade may go up or down. Each grade component is considered final one week after given to the class and will no longer be open for re-reading or discussion. I do not accept personal lobbying efforts on behalf of grades other than in writing.

**Policy on Academic Accommodations:** Upon request, the University of Texas at San Antonio provides appropriate academic accommodations for qualified students with disabilities. Disability Services (DS) is housed in Room 2.03.18 Multidisciplinary Studies Building (MS). Information on how to register, downloadable forms, including guidelines for documentation, accommodation request letters, and releases of information are available online at <http://utsa.edu/disability/>. Please do not hesitate to contact DS at (210) 458-4157, VP: (210) 591-7318 or via e-mail ([disability.services@utsa.edu](mailto:disability.services@utsa.edu)) if you have any questions.

Also refer to <http://provost.utsa.edu/syllabus.asp> for University policies regarding Counseling Services, Student Code of Conduct and Scholastic Dishonesty, Transitory/Minor Medical Issues, Supplemental Instruction, Tutoring Services, Learning Assistance, and the Roadrunner Creed.

**Writing Center:** I expect a high standard of written communication in your assessment pieces. For students struggling with this requirement, I encourage you to consider using The Writing Center, Main Floor of JPL, (210) 458-6086: <http://utsa.edu/twc/>). The Writing Center offers free, individualized, expert help with writing for any UTSA undergraduate, by appointment or on a drop-in basis. Any student enrolled in a course at UTSA can visit the TWC for assistance with any writing project. They work with students from every department on campus, for both academic and non-academic writing.

This course will follow UTSA policy on religious holidays. Participants may be excused from class by request to observe religious holidays.

Participants with commitments of any type that significantly conflict with your ability to meet the course requirements on the scheduled dates should consider dropping the course and re-registering in another semester when such conflicts will not take place.

**DISCLAIMER:** This Syllabus is provided for informational purposes regarding the anticipated course content and schedule of this course. It is based upon the most recent information available on the date of its issuance and is as accurate and complete as possible. I reserve the right to make any changes I deem necessary and / or appropriate. I will make my best efforts to communicate any changes in the syllabus in a timely manner. Participants are responsible for being aware of these changes.

Complete On-Line	CLASS SCHEDULE			
		Date	Read Chapter#	Reading Assignment
Module 1	SESSION 1	Saturday, January 18, 2020	Chapter 1	<b>Managerial Accounting: Tools for Decision Making</b>
			Chapter 2	<b>Cost Behavior, Activity Analysis, and Cost Estimation</b>
			Cases & Teams	Assign cases to Teams for Presentations
Module 2	SESSION 2	Saturday, February 1, 2020	Chapter 3	<b>Cost-Volume-Profit Analysis and Planning</b>
Module 3	SESSION 3	Friday, February 14, 2020	Chapter 4	<b>Relevant Costs and Benefits for Decision Making</b>
Module 4	SESSION 4	Saturday, February 15, 2020	Chapter 6	<b>Activity-Based Costing, Customer Profitability, and Activity-Based Management</b>
			Team Case 01	<i>Blackheath Manufacturing Company</i>
Module 5	SESSION 5	Saturday, February 29, 2020	Chapter 9	<b>Operational Budgeting and Profit Planning</b>
			Team Case 02	<i>BW Manufacturing Company</i>
Module 6	SESSION 6	Saturday, March 28, 2020	Chapter 10	<b>Standard Costs and Performance Reports</b>
			Team Case 03	<i>Breeden Security Inc. (A)</i>
Module 7	SESSION 7	Saturday, April 25, 2020	Chapter 12	<b>Capital Budgeting Decisions</b>
			Team Case 04	<i>The Craddock Cup</i>
			Team Case 05	<i>FinePrint Co.</i>
	SESSION 8	Saturday, May 9, 2020	Team Case 06	<i>Gibson Insurance Company</i>
			Team Case 07	<i>Toddler Treasures, Inc.</i>
			Team Case 08	<i>Greenlawn Commercial Package Business</i>
	SESSION 9	Saturday, May 9, 2020		<b>Discussion: Ethics Individual Projects</b>