

## 1. General Information

1a. Submitted by the College of: BUSINESS AND ECONOMICS

Date Submitted: 11/25/2013

1b. Department/Division: B&E Graduate Center

1c. Contact Person

Name: Steven Skinner

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Phone: 257-1543

Responsible Faculty ID (if different from Contact)

Name:

Email:

Phone:

1d. Requested Effective Date: Semester following approval

1e. Should this course be a UK Core Course? No

## 2. Designation and Description of Proposed Course

2a. Will this course also be offered through Distance Learning?: No

2b. Prefix and Number: EMBA 608

2c. Full Title: Managerial Accounting

2d. Transcript Title:

2e. Cross-listing:

2f. Meeting Patterns

LECTURE: 2

2g. Grading System: Graduate School Grade Scale

2h. Number of credit hours: 2

2i. Is this course repeatable for additional credit? No

If Yes: Maximum number of credit hours:

If Yes: Will this course allow multiple registrations during the same semester?

2j. Course Description for Bulletin: This course reviews the tools needed by managers to plan and control (evaluate) personnel and operations of the firm. It provides a framework for understanding when and why managers need specific types of accounting information to both facilitate their decision making and influence the decisions of their employees. Techniques covered include: product costing, activity-based costing, planning and controlling costs, budgeting, standard cost systems, new production philosophies and analytical techniques for decision making.

2k. Prerequisites, if any: Admission to the EMBA program.

2l. Supplementary Teaching Component:

3. Will this course taught off campus? Yes

If YES, enter the off campus address: Possibly at the University of Louisville

4. Frequency of Course Offering: Fall,

Will the course be offered every year?: Yes

If No, explain:

5. Are facilities and personnel necessary for the proposed new course available?: Yes

If No, explain:

6. What enrollment (per section per semester) may reasonably be expected?: 40

7. Anticipated Student Demand

Will this course serve students primarily within the degree program?: Yes

Will it be of interest to a significant number of students outside the degree pgm?: No

If Yes, explain: [var7InterestExplain]

8. Check the category most applicable to this course: Traditional – Offered in Corresponding Departments at Universities Elsewhere,

If No, explain:

9. Course Relationship to Program(s).

a. Is this course part of a proposed new program?: Yes

If YES, name the proposed new program: Joint Executive MBA Program with the U. of Louisville

b. Will this course be a new requirement for ANY program?: No

If YES, list affected programs:

10. Information to be Placed on Syllabus.

a. Is the course 400G or 500?: No

b. The syllabus, including course description, student learning outcomes, and grading policies (and 400G-/500-level grading differentiation if applicable, from 10.a above) are attached: Yes

## Distance Learning Form

Instructor Name:

Instructor Email:

Internet/Web-based: No

Interactive Video: No

Hybrid: No

1. How does this course provide for timely and appropriate interaction between students and faculty and among students? Does the course syllabus conform to University Senate Syllabus Guidelines, specifically the Distance Learning Considerations?

2. How do you ensure that the experience for a DL student is comparable to that of a classroom-based student's experience? Aspects to explore: textbooks, course goals, assessment of student learning outcomes, etc.

3. How is the integrity of student work ensured? Please speak to aspects such as password-protected course portals, proctors for exams at interactive video sites; academic offense policy; etc.

4. Will offering this course via DL result in at least 25% or at least 50% (based on total credit hours required for completion) of a degree program being offered via any form of DL, as defined above?

If yes, which percentage, and which program(s)?

5. How are students taking the course via DL assured of equivalent access to student services, similar to that of a student taking the class in a traditional classroom setting?

6. How do course requirements ensure that students make appropriate use of learning resources?

7. Please explain specifically how access is provided to laboratories, facilities, and equipment appropriate to the course or program.

8. How are students informed of procedures for resolving technical complaints? Does the syllabus list the entities available to offer technical help with the delivery and/or receipt of the course, such as the Information Technology Customer Service Center (<http://www.uky.edu/UKIT/>)?

9. Will the course be delivered via services available through the Distance Learning Program (DLP) and the Academic Technology Group (ATL)? NO

If no, explain how student enrolled in DL courses are able to use the technology employed, as well as how students will be provided with assistance in using said technology.

10. Does the syllabus contain all the required components? NO

11. I, the instructor of record, have read and understood all of the university-level statements regarding DL.

Instructor Name:

SIGNATURE|ZNNIKO0|Roshan N Nikou|EMBA 608 NEW Graduate Council Review|20140107

SIGNATURE|MKT210|Steven J Skinner|EMBA 608 NEW College Review|20131125

**EMBA 608  
MANAGERIAL ACCOUNTING**

**Instructor:**  
**Office Address:**  
**Email:**  
**Office Phone:**  
**Online Office Hours:**

**Course Description**

The course reviews the tools needed by managers to plan and control (evaluate) personnel and operations of the firm. This course provides a framework for understanding when and why managers need specific types of accounting information to both facilitate their decision making and influence the decision of their employees. The techniques covered in this course include: product costing, activity-based costing, planning and controlling costs, budgeting, standard cost systems, new production philosophies, and analytical techniques for decision making.

**Prerequisites**

Successful completion of EMBA 606

**Learning Outcomes**

- Explain and describe how managerial accounting methods and techniques support the strategic objectives of organizations.
- Prepare, interpret, and evaluate accounting reports and schedules.
- In problems and various scenarios, apply managerial accounting concepts and techniques to the managerial functions.
- Describe the relationship of managerial accounting to other disciplines including the behavioral implications of management accounting tools.
- Describe advantages and disadvantages of the different product costing approaches and their effect on financial statement items. Calculate product cost and prepare income statements using the various approaches.

**Required Materials**

Balakrishnan, Sivaramakrishnan, and Sprinkle 1<sup>st</sup> Edition, ISBN 0471467855  
Cases as assigned

**Grading**

Grades will be based on the percentage of total points earned during the course. The standard grading scale will be used (90% or better = A, 80% or better = B, 70% or better = C, below 70% = E). Below is a summary of the grading points:

<b>Deliverable</b>	<b>Points</b>	<b>Percent</b>
Case/Problem Set	200	28.57%
Participation	50	7.14%
Master Budget Project		
Phase I	50	7.14%
Phase II	100	14.29%
Phase III	100	14.29%
Final Exam	200	28.57%
<b>Total</b>	<b>700</b>	<b>100%</b>

**Case/Problem Sets.** The major topics of the class will be reviewed experientially through the use of business cases. The cases will require you to examine a set of financial statements and answer a set of questions. These cases will be debriefed in class.

For topics that are more computational in nature, the experiential learning component will utilize a problem set which will require the review and synthesize accounting information followed by the answering of a set of questions. Problem sets will also be debriefed in class.

Cases and Problems Sets may be completed within your workgroup.

To ensure that you are at least familiar with each case, you will submit by the beginning of class answers to one or more questions for each case. Often, a case will represent your first exposure to a particular issue or problem. Moreover, you will find that many of the managerial problems we will address through cases are both difficult and lacking clear-cut or "correct" solutions. Do not let this discourage you! Past experiences and feedback from previous students have clearly shown that the requirement to attempt solutions to these often new, ambiguous business problems (and hand-in these prepared solutions) greatly enhances the learning process.

**Class Participation.** Class discussions will primarily focus on business cases describing an important decision you have faced or likely will face in your career. To enhance the learning environment, everyone should actively participate in the class discussions, providing summaries of issues, analyses, recommendations, and sharing personal experiences related to the course topics. My role is primarily to facilitate your analyses and discussion. I will cold call as a standard practice. After each class, I will make class participation notes, with particular attention to the quality of comments, not the quantity.

Appropriate classroom decorum is required at all times in the classroom. Vigorous debate is encouraged; however, professionalism and mutual respect is required.

**Graded Assignments.** Graded assignments will be evaluated based on completeness and good-faith effort, not complete accuracy. I will collect a hard-copy of your solution to the problem sets before class, so make a copy if you wish to have one.

**Ungraded Assignments.** The textbook practice problems are not handed-in or graded. Mastering the textbook readings and problems are only an intermediary step for success in this course. Our

goal is to understand how internally reported financial information may be used for decision making. What we cover in class is your best guide to what will be asked on exams. You will not be responsible for material discussed in the text that we do not discuss in class.

**Master Budget Project.** Surveys of corporate executives and recruiters consistently indicate that employers want people with good communication skills. Consequently, groups will turn in write-ups for the master budget project. The project involves creating a master budget for a start-up company that produces one product that requires two raw materials. (The company may be a new subsidiary of an existing company.) Your goal for the entire project is to develop a computer spreadsheet-based model of a master budget for the first year of the new venture. My objectives for this project include students learning how costs flow into products and the financial statements, not for students to actually learn the detailed costs of making a particular product. We will discuss strategic implications of decisions necessary to complete the project. We will also compare different income reporting methods.

**Exams.** The final exam will consist of a written evaluation that requires the application of the managerial techniques covered in the course. They are to be completed independently.

### Course Schedule

Class	Reading/Tasks	Topic
1	Read chapters 1, 2 and 3.	<ul style="list-style-type: none"> <li>• Accounting Information for Decision Making</li> <li>• Identifying and Estimating Costs and Benefits</li> <li>• Cost Allocation</li> </ul>
2	Read chapter 4, 5, 6 <b>Case/Problem Set</b>	<ul style="list-style-type: none"> <li>• Techniques for Estimating Fixed and Variable Costs</li> <li>• Cost, volume, Profit analysis</li> <li>• Decision making in the short term</li> </ul>
3	Read chapters 7, 8 <b>Case/Problem Set</b>	<ul style="list-style-type: none"> <li>• Operating Budgets: Bridging Planning and Control</li> <li>• Budgetary Control and Variance Analysis</li> </ul>
4	Read chapters 9, 10 <b>Case/Problem Set</b>	<ul style="list-style-type: none"> <li>• Cost allocation: theory and applications</li> <li>• Activity based costing and management</li> </ul>
5	Chapter 12, 13 <b>Case/Problem Set</b>	<ul style="list-style-type: none"> <li>• Performance Evaluation in Decentralized Organizations</li> <li>• Strategic Planning and Control</li> </ul>
6	Chapter 14, 15 <b>Case/Problem Set</b>	<ul style="list-style-type: none"> <li>• Job costing system</li> <li>• Process Costing</li> </ul>
<b>Outside of normal class period</b>	<b>Final Exam Final Project</b>	

## **Course Policies**

### **Submission of Assignments**

Explicit instructions will be given when each assignment is handed out.

### **Attendance Policy**

Given the nature of this program, it is hard to imagine that anyone would ever miss class except for a very good reason.

### **Makeup Policy**

Makeup quizzes and exams will only be given if there is an excused absence. If it is possible, you must notify me before the quiz/exam date.

### **Excused Absences**

Students need to notify the professor of absences prior to class when possible. S.R. 5.2.4.2 defines the following as acceptable reasons for excused absences: (a) serious illness, (b) illness or death of family member, (c) University-related trips, (d) major religious holidays, and (e) other circumstances found to fit “reasonable cause for nonattendance” by the professor.

Students anticipating an absence for a major religious holiday are responsible for notifying the instructor in writing of anticipated absences due to their observance of such holidays no later than the last day in the semester to add a class. Information regarding dates of major religious holidays may be obtained through the religious liaison, Mr. Jake Karnes (859-257-2754).

Students are expected to withdraw from the class if more than 20% of the classes scheduled for the semester are missed (excused or unexcused) per university policy.

### **Verification of Absences**

Students may be asked to verify their absences in order for them to be considered excused. Senate Rule 5.2.4.2 states that faculty have the right to request “appropriate verification” when students claim an excused absence because of illness or death in the family. Appropriate notification of absences due to university-related trips is required prior to the absence.

### **Academic Integrity**

Per university policy, students shall not plagiarize, cheat, or falsify or misuse academic records. Students are expected to adhere to University policy on cheating and plagiarism in all courses. The minimum penalty for a first offense is a zero on the assignment on which the offense occurred. If the offense is considered severe or the student has other academic offenses on their record, more serious penalties, up to suspension from the university may be imposed.

Plagiarism and cheating are serious breaches of academic conduct. Each student is advised to become familiar with the various forms of academic dishonesty as explained in the Code of Student Rights and Responsibilities. Complete information can be found at the following website: <http://www.uky.edu/Ombud>. A plea of ignorance is not acceptable as a defense against

the charge of academic dishonesty. It is important that you review this information as all ideas borrowed from others need to be properly credited.

Part II of Student Rights and Responsibilities (available online <http://www.uky.edu/StudentAffairs/Code/part2.html>) states that all academic work, written or otherwise, submitted by students to their instructors or other academic supervisors, is expected to be the result of their own thought, research, or self-expression. In cases where students feel unsure about the question of plagiarism involving their own work, they are obliged to consult their instructors on the matter before submission.

When students submit work purporting to be their own, but which in any way borrows ideas, organization, wording or anything else from another source without appropriate acknowledgement of the fact, the students are guilty of plagiarism. Plagiarism includes reproducing someone else's work, whether it be a published article, chapter of a book, a paper from a friend or some file, or something similar to this. Plagiarism also includes the practice of employing or allowing another person to alter or revise the work which a student submits as his/her own, whoever that other person may be.

Students may discuss assignments among themselves or with an instructor or tutor, but when the actual work is done, it must be done by the student, and the student alone. When a student's assignment involves research in outside sources of information, the student must carefully acknowledge exactly what, where and how he/she employed them. If the words of someone else are used, the student must put quotation marks around the passage in question and add an appropriate indication of its origin. Making simple changes while leaving the organization, content and phraseology intact is plagiaristic. However, nothing in these Rules shall apply to those ideas which are so generally and freely circulated as to be a part of the public domain (Section 6.3.1).

**Please note:** Any assignment you turn in may be submitted to an electronic database to check for plagiarism.

### **Accommodations Due to Disability**

If you have a documented disability that requires academic accommodations, please see me as soon as possible during scheduled office hours. In order to receive accommodations in this course, you must provide me with a Letter of Accommodation from the Disability Resource Center (Room 2, Alumni Gym, 257-2754, email address: [jkarnes@email.uky.edu](mailto:jkarnes@email.uky.edu)) for coordination of campus disability services available to students with disabilities.