

SYLLABUS

Department Name: MBA

Course Number: 5305

Course Title: Managerial and Environmental Accounting, Cohort O

Units: 3

Semester Offered: Fall 2008

Course Meeting Days: Alternate Saturdays 9/13 to 12/20

Course Meeting Time: 2:00pm-6:30pm

Course

Meeting Place

: Guzman 113

Prerequisites: Financial Accounting (BUS 2000 or equivalent)

Instructor Information:

Name: Elizabeth D. Capener

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Office Location: 26 Bertrand Hall

Office Hours: W/F 2:00-3:30pm or by appointment. Please call before coming.

1. Course Description: General Content of the Course

This course will integrate financial accounting analysis and fundamental managerial accounting topics with strategic analysis to demonstrate how accounting information is used within an organization to make business decisions, design control systems, and evaluate the impact on various stakeholder groups. Accounting is measurement process. And for measures to be meaningful you need to know what to measure, how to measure, and what the consequences of the measure will be. Traditional and non-traditional measures will be considered. Environmental, social, and global implications of accounting reporting will be examined. During the class, there is a balance between the computations of accounting data as well as how the resulting information is used in a decision context. We will explore how different accounting systems affect how decisions are made within an organization. Our focus is on information used for internal and external decision making purposes and is designed for the MBA who will be using, rather than producing financial information.

Decision making is an art. Good decision makers need to be able to anticipate the alternatives, evaluate the advantages and disadvantages of each and recognize the tradeoffs inherent in each alternative. We will approach decision making using this framework which also overtly includes rigorous stakeholder analysis and implications. Stakeholder analysis sometimes leads to controversial decision alternatives, but it is this exercise that develops our talents for challenging the traditional and finding that sweet spot that balances stakeholder expectations while creating opportunity for the organization.

2. Prerequisite Requirements

Financial Accounting (Bus 2000 or equivalent course)

3. Course Student Learning Outcomes

- a. Use financial data to analyze decision alternatives, identify consequences for profitability as well as relevant stakeholders, and demonstrate responsible financial leadership.
- b. Use financial statements and environmental and social reports to calculate common financial ratios, evaluate the transparency and effectiveness of environmental, sustainability, and social reporting, and make comparisons of companies in an industry, including cross-border analysis.
- c. Understand product costing and the effect of cost behavior.
- d. Prepare an operational budget(s), analyze risks and opportunities for organizational success and stakeholder engagement.
- e. Evaluate consequences of the measurement system on organizational and stakeholder action. Develop a system to measure customer or product level profitability.
- f. Communicate about quantitative and qualitative accounting issues in presentations and in writing.

4. Texts and Resources

Introduction to Managerial Accounting, Brewer, Garrison, Noreen. 4th Edition, McGraw-Hill Irwin, ISBN # 978-0-07-337935-7

5. Online Components of the Course

Students are expected to submit some assignments online to Blackboard. Students will work in groups online. Students will conduct some research online.

6. Academic Honesty Honor Code

Students are expected to adhere to the Academic Honesty Honor Code stated in the Catalog (see <http://www.dominican.edu/academics/catalog>).

7. Assessment and Grading

Midterm Exams (two)

30%

Environmental, Global, and Social Sustainability Presentation/ paper (group)	10%
Individual Final Presentation/Paper	20%
Homework (some online)	10%
Cases – written and in class discussion	10%
Attendance and Meaningful Participation	10%
ARP Presentation / Paper	<u>10%</u>
Total	100%

Reminder: No late work is accepted.

Attendance is important to maximize group, presentation, and participation scores.

Grading Scale:

90-100	A
80-90	B
70-80	C
60-70	D
Below 60	F

+ and – may be earned for high and low scores in each level of the scale.

8. Expectations for Students

- a. Late work is not accepted.
- b. All students are expected to read the chapters and prepare for problem/case discussion BEFORE the class.
- c. Students are expected to attend every class and to take the exams as scheduled. No makeup exams are given. Participation in class discussions, group work, and homework review is required.
- d. Basic financial function calculators are allowed for exams.
- e. Please turn off noise-making electronic devices (pagers, phones, calculators, etc.).
- f. Students may leave a stamped, self-addressed envelope with the instructor at the final if early notification of the grade earned is desired. I will NOT email grades.
- g. Partial credit is awarded on exams for problems (not multiple choice) when the computations are shown. Show all work on problems for maximum credit.
- h. Accommodations or adaptations for documented special needs: Please consult Disability Services, (415) 257-0187.
- i. Students must plan to spend about 15 hours per week during the two weeks between classes to complete all requirements, including readings.
- j. Research is required for all presentations and some homework questions. Research will be internet and journal, book, etc. based. Library staff members are available for assistance with literature searches. Call for an appointment with a reference librarian. (Off-campus students may request information through the Alemany Library website <http://www.dominican.edu>)

- k. All communications in person and online must be respectful and inclusive. Group work should be equitably distributed, and participation in presentations should be of approximately equal time. Some assessment of partners may occur.

9. Disclaimer

This syllabus is subject to modification. The instructor will communicate with students on any changes.

10. Acknowledgement

Some materials for this syllabus and for the class have been developed by Jane Cote at the University of Washington in her work with **The Aspen Institute, Center for Business Education, on the Corporate Governance and Accountability Project: MBA Curriculum Reform in the Accounting Discipline**