BMGT 612 - Section 001
Performance Evaluation Through Cost Management
Founders Hall, Room 111, Arlington Campus
Tuesdays, 12:00 PM to 3:30 PM
Spring 2019

Professor:
Dr. Edward B. Douthett Phone: (703) 993-4234
Office: 118 Enterprise Hall Fax: (703) 993-1809
Email: edouthet@gmu.edu
Blackboard Website: http://mymason.gmu.edu

Office hours: Tuesdays 10:30 PM to 11:30 PM on the Arlington Campus; or Mondays and
Wednesdays 12:00 PM to 5:00 PM on the Fairfax Campus; or by appointment.

Required Text and Materials:
3. Two Scantrons (Form No. 882-E)

Course Pre-Requisites:
Admission to MSM program and successful completion of BMGT 613. You must also have
access to a GMU email account and Blackboard on the internet.

Course Description:
This course provides an overview to managerial accounting. The course begins with a review of
cost concepts and behavior, cost assignment and allocation methods, and the use of such
concepts and methods for tactical and strategic decision-making. We will then review traditional
performance evaluation techniques, and finally, we will examine contemporary topics in
accounting for planning, control and decentralized management.

Assurance of Learning Goals:
1. Knowledge of Functional Business Disciplines: Integrate knowledge of the functional
   areas of business into a meaningful firm level perspective.
2. Analysis: Analyze ambiguous, complex situations using appropriate tools, techniques
   and information systems for decision making.
**Course Organization and Administration:**
This course may employ various instructional methods including lecture, individual and/or group work, and problem or case analyses. The assignments for the course are listed on the class schedule that follows.

To enhance your learning and the exchange of knowledge, some course activities may be organized around groups. In these instances, each group as a whole is responsible for the case analysis, presentation (if required), or in-class assignment. I will specify during the regular class meetings, or via email, what assignments are to be done by the group versus the individual.

Although I am responsible for administration of the course, I look forward to learning both with you and from you. My hope is that your motivation to master the material will become secondary to your enthusiasm for the value added to your knowledge base and decision-making skills.

**Grading:**
Course grades will be determined on the following basis:

- **Class Participation** 3%
- **Connect Assignments** 16%
- **Midterm Exam 1** 27%
- **Midterm Exam 2** 27%
- **Final Exam** 27%
- **Total** 100%

Overall course grades will be assigned using a traditional grading scale based on the percentage of points earned in the course (i.e., A>=90%; 80%<=B<90%; 70%<=C<80%; F<70%). Please note that pluses (+) and minuses (-) are not used for overall course grades.

**Class Participation:**
The class participation component of your grade is based on what you say when we discuss concepts, cases, or issues. While you need to say something to earn credit for class participation, the quality of the comment or question will be considered in evaluating participation.

**Examinations (and other assessments):**
Examinations are intended to assess the degree to which you understand the assigned material, not the degree to which you can commit the assigned material to memory. Therefore, examinations will be designed to test your ability to apply and explain concepts and methods. Tests will consist of work-out problems, essays, or multiple-choice questions. Examinations will be given on the dates indicated on the course schedule below.
Quizzes, if given, will be based on the assigned homework and class notes, and may be given randomly in class throughout the semester. Make-up quizzes will not be available. If homework and quizzes are given for grades they will be included in the class participation component of the grade.

Make-up exams will not be given except in cases of official excuses under University policy. Students are required to notify the instructor of their approved absence under University policy before the scheduled examination.

**End-of-Chapter Questions, Exercises, and Problems:**
To help with your study effort, solutions to end-of-chapter questions, exercises, and problems in the textbook will be made available through Blackboard. As a general rule, class time will not be spent on these. I will prepare class lecture, group work, and discussion materials with the expectation that you have completed the assigned readings and problems prior to class.

The importance of studying and working through the material outside of class cannot be emphasized enough. Students are urged to allow adequate time for the readings and working through the exercises and problems. Working through the optional exercises and problems is likely to be very helpful in preparing for the exams.

**Academic Integrity/Honor Code:**
GMU is an Honor Code university; please see the University Catalog for a full description of the code and the honor committee process. The principle of academic integrity is taken very seriously and violations are treated accordingly.

To read the entire description of the honor code, go to [https://oai.gmu.edu/mason-honor-code/](https://oai.gmu.edu/mason-honor-code/).

**Professionalism:**
The classroom is a community, and we each bear responsibility for creating an environment conducive to learning. The successful creation of such an environment requires that we all be present and prepared when class begins and remain so until class ends. Please silence cell phones and electronic devices prior to class.

**Office of Disability Services:**
If you are a student with a disability and you need academic accommodations, please see me and contact the Office of Disability Services (ODS) at 993-2474. All academic accommodations must be arranged through the ODS. [http://ods.gmu.edu](http://ods.gmu.edu).

**Other Useful Campus Resources:**
Writing Center: Founders Hall, Room 212; (703) 993-1200; [http://writingcenter.gmu.edu](http://writingcenter.gmu.edu).
Writing Center: Evening Video Tutoring, call (703) 993-1200 for information and hours.
Title IX: https://diversity.gmu.edu/sexual-misconduct
Disability Services: https://ds.gmu.edu/
Student Support and Advocacy Center: https://ssac.gmu.edu/financial-difficulties/
Concerned About a Student: https://caps.gmu.edu/concerned-about-a-student/

University Policies:
The University Catalog, http://catalog.gmu.edu, is the central resource for university policies affecting student, faculty, and staff conduct in university academic affairs. Other policies are available at http://universitypolicy.gmu.edu/. All members of the university community are responsible for knowing and following established policies.
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<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Ch</th>
<th>Topic</th>
<th>Recommended</th>
<th>Required</th>
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<tbody>
<tr>
<td>Tue</td>
<td>Jan 8</td>
<td>1</td>
<td>Managerial Accounting: An Overview</td>
<td>End-of-Chapter (EOC) Questions;</td>
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<tr>
<td></td>
<td></td>
<td>2</td>
<td>Managerial Accounting and Cost Concepts</td>
<td>EOC Questions; Foundational; Exercises 2, 3, 4, 5, 6, 2A-1;</td>
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<tr>
<td>Tue</td>
<td>Jan 15</td>
<td>3</td>
<td>Cost-Volume-Profit Relationships</td>
<td>EOC Questions; Problem 20;</td>
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<td>4</td>
<td>Job Order Costing</td>
<td>EOC Questions; Foundational; Problem 22;</td>
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<td>5</td>
<td>Variable Costing and Segment Reporting: Tools for Management</td>
<td>EOC Questions; Foundational; Problem 22;</td>
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<td>Mon</td>
<td>Jan 21</td>
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<td></td>
<td>Selected Problems in Connect from Chapters 2, 3, 4, and 5 due at 11:59 pm.</td>
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<tr>
<td>Tue</td>
<td>Jan 22</td>
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<td>Midterm Exam 1 (In-Class)</td>
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<tr>
<td>Tue</td>
<td>Jan 29</td>
<td>6</td>
<td>Activity-Based Costing: A Tool to Aid Decision Making</td>
<td>EOC Questions; Foundational; Problem 16;</td>
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<tr>
<td>Tue</td>
<td>Feb 5</td>
<td>7</td>
<td>Differential Analysis: The Key to Decision Making</td>
<td>EOC Questions; Foundational; Problem 22;</td>
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<td>Tue</td>
<td>Feb 12</td>
<td>8</td>
<td>Capital Budgeting Decisions</td>
<td>EOC Questions; Foundational; Exercises 1, 2, 3; Problem C3;</td>
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<tr>
<td>Sat</td>
<td>Feb 16</td>
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<td>Selected Problems in Connect from Chapters 6, 7, 8 due at 11:59 pm.</td>
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<tr>
<td>Sun</td>
<td>Feb 17</td>
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<td>Midterm Exam 2 (Take-Home)</td>
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<td>Midterm Exam submission through Connect is due at 11:59 pm.</td>
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<tr>
<td>Tue</td>
<td>Feb 19</td>
<td>9</td>
<td>Master Budgeting</td>
<td>EOC Questions; Foundational; Problem 28;</td>
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<td>10</td>
<td>Flexible Budgets and Performance Analysis</td>
<td>EOC Questions; Foundational; Problem 19;</td>
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<tr>
<td>Tue</td>
<td>Feb 26</td>
<td>11</td>
<td>Standard Costs and Variances</td>
<td>EOC Questions; Foundational; Problem 12;</td>
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<td>12</td>
<td>Performance Measurement in Decentralized Organizations</td>
<td>EOC Questions; Foundational; Problems 18, 12A-1, 12B-3.</td>
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<td>If time allows, we may cover Appendices A and B at the end of the book.</td>
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<tr>
<td>Fri</td>
<td>Mar 1</td>
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<td>Selected Problems in Connect from Chapters 9, 10, 11, and 12 due at 11:59 pm.</td>
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### School of Business Recommendations for Honor Code Violations

**Graduate Students:**

<table>
<thead>
<tr>
<th>Type of Violation</th>
<th>First Offense</th>
<th>Second Offense</th>
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</thead>
<tbody>
<tr>
<td>Plagiarism, lying, cheating on an assignment, homework, or including other’s work as your own</td>
<td>An F in the class</td>
<td>An F in the class and dismissal from program</td>
</tr>
<tr>
<td>Egregious Violation [e.g., stealing an exam; passing on confidential course material; cheating on an exam, project, or otherwise violating specified rules for an exam or project; etc.]</td>
<td>An F in the class and dismissal from program</td>
<td>An F in the class and dismissal from program</td>
</tr>
</tbody>
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To read the entire description of the honor code, go to [https://oai.gmu.edu/mason-honor-code/](https://oai.gmu.edu/mason-honor-code/).

### Title IX Disclosures:

**Notice of mandatory reporting of sexual assault, interpersonal violence, and stalking:** As a faculty member, I am designated as a “Responsible Employee,” and must report all disclosures of sexual assault, interpersonal violence, and stalking to Mason’s Title IX Coordinator per University Policy 1412. You may seek assistance from Mason’s Title IX Coordinator, Jennifer Hammat, by calling 703-993-8730 or email cde@gmu.edu. If you wish to speak with someone confidentially, please contact one of Mason’s confidential resources, such as Student Support and Advocacy Center (SSAC) at 703-993-3686 or Counseling and Psychology Services (CAPS) at 703-993-2380. The 24-hour Sexual and Intimate Partner Violence Crisis Line for Mason is 703-380-1434.

For more details on Title IX, go to: [https://diversity.gmu.edu/sexual-misconduct](https://diversity.gmu.edu/sexual-misconduct)