MBA 612 - Section 001
Managing Costs and Evaluating Performance
Van Metre Hall, Room 113, Arlington Campus
Mondays, 7:20 PM to 10:00 PM
Fall 2020

Professor:
Dr. Edward B. Douthett Phone: (703) 993-4234
Office: 230 Enterprise Hall Fax: (703) 993-1809
Email: edouthet@gmu.edu Blackboard Website: http://mymason.gmu.edu
Office hours: virtual meetings online by appointment.

Required Text and Materials:
2. Connect, McGraw-Hill’s online digital learning environment (eBook is now bundled with
   Connect). Register at https://connect.mheducation.com/class/d-edward-mba-612-001-
   fall-2020-mondays
3. Harvard Business Publishing cases available through a Coursepack at:
4. 1 Scantron (Form No. 882-E).

Course Pre-Requisites:
Admission to MBA program and successful completion of MBA 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 developments 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:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Case Write-Ups</td>
<td>15%</td>
</tr>
<tr>
<td>Connect Homework</td>
<td>15%</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>35%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>35%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
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</tbody>
</table>

Overall course grades will be assigned using a traditional graduate grading system (i.e., A, B, C, or F) based on the percentage of points earned in the course. Please note that pluses (+) and minuses (-) will not be used for overall course grades.

**Cases:**
Cases will be written up and collected for grading on the dates indicated. Instructions for the case write-up will be given in class prior to the due date. The case due dates may change depending on the pace of coverage in the course. The case discussion will begin with a listing of case facts, identification of important issues, and finally a discussion of analyses and recommendations. Late submissions of case write-ups will not be accepted.

You should be familiar with all cases because concepts and computational techniques from the cases may be reflected in exam questions and class participation is an important factor for learning. The effective use of cases as a learning vehicle depends heavily on your class participation. There is, therefore, a burden of responsibility on each of you not only for your education but for the learning of all other students as well. Part of your participation grade will be based on your comments about the cases.

**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 part 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 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 gravely.

**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:**
Students with disabilities who require special accommodation should contact the Student Disability Resource Center (http://www.gmu.edu/student/drc/ or 703-993-2474) and should inform me of their needs so it can be taken into consideration. All academic accommodations must be arranged through the DRC. Please take care of this during the first week of the module. Mason offers counseling and psychological services that can provide assistance to help improve academic or life skills.

**Diversity:**
George Mason University promotes a living and learning environment for outstanding growth and productivity among its students, faculty and staff. Through its curriculum, programs, policies, procedures, services and resources, Mason strives to maintain a quality environment for
work, study and personal growth. These goals apply to online learning at George Mason University equally as it does to classroom learning.

An emphasis upon diversity and inclusion throughout the campus community is essential to achieve these goals. Diversity is broadly defined to include such characteristics as, but not limited to, race, ethnicity, gender, religion, age, disability, and sexual orientation. Diversity also entails different viewpoints, philosophies, and perspectives. Attention to these aspects of diversity will help promote a culture of inclusion and belonging, and an environment where diverse opinions, backgrounds and practices have the opportunity to be voiced, heard and respected.

Copyright:
Any audio or visual recording of lectures, reuse or remix of course materials, or further dissemination of course content is not permitted without prior written consent from me and George Mason University unless the recording is part of an approved accommodation plan.

Disclaimer:
Any changes to assignments or course schedule will be announced on Blackboard and/or via e-mail. Inability to access the course webpage or failure to read e-mails cannot be an excuse for late submissions or non-completion of assignments.

Other Useful Campus Resources:
Writing Center: A114 Robinson Hall; (703) 993-1200; http://writingcenter.gmu.edu.

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.

Pre-Semester Guidance Related to COVID-19
All students taking courses in person must take Safe Return to Campus Training before coming to campus. Training is available in Blackboard. Students must follow the university’s public health and safety precautions and procedures outlined on the university Safe Return to Campus webpage. All students taking in-person and hybrid courses must also complete the Mason COVID Health Check daily, seven days a week.

The COVID Health Check system uses a color code system, and students will receive either a Green, Yellow, or Red email response. Only students who receive a “Green” response are permitted to attend courses with a face-to-face component. If you suspect that you are sick or have been directed to self-isolate, please quarantine or get testing. Faculty are allowed to ask you to show them that you have received a Green email and are thereby permitted to be in class.
<table>
<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>Mon</td>
<td>Aug 17</td>
<td>Pro 1</td>
<td>Managerial Accounting: An Overview</td>
<td>End-of-Chapter (EOC) Questions;</td>
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<td></td>
<td></td>
<td></td>
<td>Managerial Accounting and Cost Concepts</td>
<td>EOC Questions; Foundational; Exercises 1, 2, 3, 4, 5, 6;</td>
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<tr>
<td>Mon</td>
<td>Aug 24</td>
<td>2</td>
<td>Cost-Volume-Profit Relationships</td>
<td>EOC Questions; Problem 19;</td>
<td>Read Harvard Business Publishing (HBP) article “One Cost System Isn’t Enough”</td>
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<td>2A</td>
<td>Job Order Costing</td>
<td>EOC Questions; Foundational; Problem 19;</td>
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<td>3</td>
<td>Variable Costing and Segment Reporting: Tools for Management</td>
<td>EOC Questions; Foundational; Problem 20;</td>
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<tr>
<td>Mon</td>
<td>Aug 31</td>
<td>5</td>
<td>Activity-Based Costing; A Tool to Aid Decision Making</td>
<td>EOC Questions; Foundational; Problem 16;</td>
<td>Case #1 Write-Up Due</td>
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<tr>
<td>Tues</td>
<td>(Online)</td>
<td>Sept</td>
<td>Connect Problems from the Prologue Chapter and Chapters 1, 2, 3, 4, and 5 due at 11:59 pm.</td>
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<tr>
<td>Wed</td>
<td>Sep 9</td>
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<td>Midterm Exam 1 (Online)</td>
<td></td>
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<tr>
<td>Mon</td>
<td>Sep 14</td>
<td>6</td>
<td>Differential Analysis: The Key to Decision Making</td>
<td>EOC Questions; Foundational; Exercise 14; Problem 22;</td>
<td>Read HBR article “You Need a New Cost System When….?”</td>
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<td>6A</td>
<td>Capital Budgeting Decisions</td>
<td>EOC Questions; Foundational; Exercises 1, 2, 3; Problem C3;</td>
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<tr>
<td>Mon</td>
<td>Sep 21</td>
<td>8</td>
<td>Master Budgeting</td>
<td>EOC Questions; Foundational; Problem 19;</td>
<td>Read HBP article “From Cost Control to Dynamic Business Planning: Elkay’s Path to an Integrated Management System”</td>
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<td>9</td>
<td>Flexible Budgets and Performance Analysis</td>
<td>EOC Questions; Foundational; Problem 19;</td>
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<tr>
<td>Mon</td>
<td>Sep 28</td>
<td>10</td>
<td>Standard Costs and Variances</td>
<td>EOC Questions; Foundational; Problem 11;</td>
<td>Case #2 Write-Up Due</td>
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<td>11</td>
<td>Performance Measurement in Decentralized Organizations</td>
<td>EOC Questions; Foundational; Problems 18;</td>
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<tr>
<td>Sun</td>
<td>Oct 4</td>
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<td>Connect Problems from Chapters 6, 7, 8, 9, 10, and 11 due at 11:59 pm.</td>
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<tr>
<td>Mon</td>
<td>Oct 5</td>
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<td>Final Exam (In-Class)</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>
</tr>
</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>
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To read the entire academic 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)