

**Course:** BUS 540 –Accounting for Managerial Decision Making

**Class:** Online – Synchronous, Tuesday nights from 6:30 – 9:30pm

**Instructor:** Danette Nelson, EdD

**Email:** danette.nelson@csuci.edu

**Office Hours:** Via Zoom link in Canvas, Sundays Noon-1pm and by appointment

### **Instructor Communication Policy:**

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The best way to reach me is via email. Please include which class you are referencing and leave a detailed description of your question. I will try to respond within 24 hours. If you would like to set up a Zoom meeting, please contact me at least two days in advance.

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### **Course Description and Objectives**

Presents essential accounting concepts for managers in business organizations. Emphasis on development of the ability to read and interpret public and internal financial reports, and use of accounting information to control and evaluate performance and to facilitate management decision making.

*By the successful completion of this course, your student learning outcomes will be:*

1. Provide in-depth knowledge of the objectives and functions of financial statement analysis.
2. Study the concepts and methodologies of financial statement analysis and their application in business decision making.
3. Apply these concepts and methodologies to understand a firm's success in the past and to project its likely future performance.
4. Work with profitability and risk analysis concepts.
5. Exercise analytical skills and judgment in group exercises.
6. Exercise managerial skills.

*Some of the most important topics or projects covered in this course:*

- 1) Budgeting for strategy and accountability
- 2) Using accounting data to make decisions
- 3) Financial Statement Analysis

### **Course Requirements**

**Prerequisites** - none.

**Required Materials and Texts** –

- 1) Kimmel, Weygandt, and Mitchell, **Financial Accounting: Tools for Business Decision Making**, 10<sup>th</sup> Edition, Wiley, 2021. ISBN: 9781119791089
- 2) Churchill, N. C. (1984, July 1). *Budget choice: Planning versus control*. Harvard Business Review. <https://hbr.org/1984/07/budget-choice-planning-versus-control>

- 3) Gallo, A. (2014, July 2). *A quick guide to breakeven analysis*. Harvard Business Review. <https://hbr.org/2014/07/a-quick-guide-to-breakeven-analysis?autocomplete=true>
- 4) Kaplan, R. S., & Norton, D. P. (1993, September 1). *Putting the balanced scorecard to work*. Harvard Business Review. <https://hbr.org/1993/09/putting-the-balanced-scorecard-to-work>

These course materials are available for order from the CI Bookstore:  
<http://www.csuci.bkstr.com>

### Grading Criteria

The final letter grades for this course will be determined based on:

Budget Project	35%
Balanced Scorecard Project	35%
Homework	25%
Class Participation	<u>5%</u>
Total	100%

The following grades will be assigned: 90%-100% for an “A”, 80%-89% for a “B”, 70%-79% for a “C”, and 60%-69% for a “D”.

### Schedule of Assignments

Below are tentative due dates for major assignments/exams (*please consider the academic calendar when planning your schedule, <https://www.csuci.edu/calendars/index.htm>*):

Week-Date	Description	Exams and Assignments	Due Date
1-Jan-23	Introductions, Expectations, Debits & Credits, Chart of Accounts		
2-Jan-30	Chap 1 (pgs. 1-14 to 1-20) & Chap 2: Financial Statements	CT1.7, CT1.11, CT2.3, CT2.7	4-Feb
3-Feb-06	Chap 3: The Accounting Information System	CT3.4, CT3.10	11-Feb
4-Feb-13	Chap 4: Accrual Accounting Concepts	CT4.5, CT4.7c, CT4.9	18-Feb
5-Feb-20	Chap 5: Merchandising Operations	CT5.4, CT5.5 ( <i>include link to article</i> )	25-Feb
6-Feb-27	Chap 6: Reporting & Analyzing Inventory	CT6.4, CT6.7	3-Mar
7-Mar-05	Operating Budgets & Break-Even Analysis - Required Readings #2 & 3	<b>OPERATING BUDGET PROJECT</b>	<b>23-Mar</b>
8-Mar-12	Review of Spreadsheets/Budget Building		
9-Mar-19	<b>NO CLASSES / SPRING RECESS</b>		
10-Mar-26	Accounting & Transformation and Turnaround, Required Reading #4	<b>BALANCED SCORECARD PRESENTATION</b>	14-May
11-Apr-02	Chap 8 & 9: Reporting & Analyzing Receivables & Long-lived Assets	CT8.4, CT9.4, CT9.7	7-Apr
12-Apr-09	Chap 10: Reporting & Analyzing Liabilities	CT10.6, CT10.9	14-Apr
13-Apr-16	Chap 11: Reporting & Analyzing S.E.	CT11.4, CT11.6	21-Apr
14-Apr-23	Chap 13: Financial Analysis	CT13.6, CT13.9	28-Apr
15-Apr-30	Appendix F: Time Value of Money	BEF.7, BEF.10	5-May

16-May-07	Appendix G: Analyzing Investments	EG.1, PG.6	12-May
17-May-14	<b>BALANCED SCORECARD PRESENTATIONS</b>		<b>14-May</b>

### **Attendance/Participation Policy**

You are expected to attend class and participate by asking questions, answering questions, and contributing to topical discussions. I encourage students to look at the calendar of assignments listed above. To be considered for full credit, students must submit their work by the due date.

If you fail to return any assignments, you will be automatically withdrawn and/or will not be eligible to receive credit or passing grade, but rather a potentially unwanted failing grade.

If you do miss a class, it is your responsibility to ensure that you understand the material covered and the announcements made in the class you missed.

For absences with extenuating circumstances related to a medical condition or disability for which you may require reasonable accommodation, please refer to the Disability Statement.

### **Class Participation**

The following factors will be considered in evaluating class participation:

- (1) Attend class sessions and contribute to a positive learning environment,
- (2) Ask thoughtful questions,
- (3) Participate in discussion,
- (4) Prepare for reading and assignments conscientiously.

A positive learning environment results when you demonstrate respect for other students and the instructor, are courteous and attentive, assist others in learning, attend class regularly, and arrive to class on time.

### **Homework**

The class requires completion of all homework assignments, exercises, and tests to achieve positive outcomes for the term. To receive 100% of the total grade points allocated for participation, you must meet all of the following expectations.

### **Read Each Chapter**

Our textbook is an excellent source of information. Students are expected to make time to read the material thoroughly to better understand financial cash and accrual basis accounting, as well as capital, revenue, and expenditures. While the accompanying graphics help to further explain the concepts, they can be misleading if you haven't read the chapter thoroughly.

### **Answer Style**

It is a requirement for your homework that you write from the perspective of submitting information to a Board member or executive in your company. You will find an example of this in the announcements on Canvas.

## Late Assignments

**Due dates are meant to keep us on track!** Plan on submitting work on time. I will review work and provide meaningful feedback within 48-72 hours.

Because time management is challenging, deadlines might not be met. But you're in luck! I'm on your side. Late submissions will be accepted with a penalty. Assignments submitted after the deadline may receive a 10% grade point deduction for each week following the due date.

**Work submitted after the 3rd week per assignment date will not accepted.** Any exception to this rule is at the discretion of this facilitator/instructor.

## **Don't want the penalty? Here's an incentive...**

If you recognize a due date might be a problem, advocate for your success by following these steps:

1. ***Before the due date***, identify the problem
2. Contact me to propose a solution
3. Let's negotiate

## **Budget Project**

Prepare a SBU Operating Budget for a product-based company in Excel/Google Sheets, or any spreadsheet program.

Your budget should include schedules for Revenue, Cost Flows, Overhead Expenses, and a Break-Even Analysis in both equation & graph format.

Your budget will be broken down into monthly, quarterly, and the yearly totals.

- Include a Summary tab describing the following, written in management note style:
  - What products/services you sell.
  - Who your target customer is.
  - Who your competitors are.
  - How you will sell your products.
    - How you determined the pricing structure.
  - What is your break-even point in terms of units and revenues?
  - Explain the target revenues / units you chose, why that particular amount?
    - What was your target profit margin?
  - What key performance measures will you track to know if you're on target with your budgeted numbers?
    - Explain why you chose those targets.
- Answer the following:
  - What are our objectives?
  - How do we create value for our customers while distinguishing ourselves from our competitors?
  - Are the markets for our products local, regional, national, or global?
  - What trends affect our markets?
  - How do the economy, our industry, and our competitors affect us?
  - What organizational and financial structures serve us best?
- What are the risks and opportunities of alternative strategies and what are our contingency plans if our preferred plan fails?

### **Balanced Scorecard Project (Group Project)**

- Choose a company that has had a public scandal.
- Write a synopsis on the scandal, include citations
- Create a Strategy Map to address the causes of the scandal
- Create a Balanced Scorecard
- Create an implementation plan
- Create a 5-minute presentation for the class using all of the above elements.

### **Class Recording Policy**

Students may not record (audio or video) in this class except in accordance with approved ADA accommodations. Any recordings made in connection with a disability accommodation are for the student's personal academic use only and may not be distributed in any manner to any other individual.

### **Disability Statement**

If you are a student with a disability requesting reasonable accommodations in this course, please visit Disability Accommodations and Support Services (DASS) located on the second floor of Arroyo Hall or call 805-437-3331. All requests for reasonable accommodations require registration with DASS in advance of needed services. You can apply for DASS services. Faculty, students, and DASS will work together regarding classroom accommodations. You are encouraged to discuss approved accommodations with your faculty.

### **Campus Public Health Requirements**

County Department of Public Health to promote safety during the COVID-19 pandemic for CSUCI students, employees, and visitors on the campus, to help prevent and protect themselves and others from the spread of the virus. Students are required to adhere to all health and safety requirements outlined on the University's website regarding COVID-19, including wearing masks properly during each class session. Failure to do so may result in removal from the classroom and, in keeping with CSU policy, the student may also be denied access to campus/programs.

### **Civil Discourse**

It is recommended that you include information on your syllabus as to appropriate communication in your course (i.e., cell phones/laptops, email policy, participation requirements, etc.). Please review Ch. 7 and 9 in the Recognize & Refer Handbook for more information and ideas on how to respond to disruptive behavior. *You may wish to include the following statement:* All students, staff, and faculty on our campus are expected to join in making our campus a safe space for communication and civil discourse. If you are experiencing discomfort related to the language you are hearing or seeing on campus (in or out of classes), please talk with a trusted faculty or staff member. Similarly, please consider whether the language that you are using (in person or on Canvas) respects the rights of others to “engage in informed discourse and express a diversity of opinions freely and in a civil manner” (language from Academic Senate Resolution SR 16-01, Commitment to Equity, Inclusion, and Civil Discourse within our Diverse Campus Community).

In addition, students whose conduct adversely affects the learning environment in this classroom may be subject to disciplinary action. Students that disrupt this course may receive a verbal and written warning from the instructor, they may be excused from the class for the day, they may be excused from the class for up to one class period, and/or they may be referred to the Dean of Students office for further review and possible disciplinary action.

### **Academic Dishonesty**

By enrolling at CSU Channel Islands, students are responsible for upholding the University's policies and the Student Conduct Code. Academic integrity and scholarship are values of the institution that ensure respect for the academic reputation of the University, students, faculty, and staff. Cheating, plagiarism, unauthorized collaboration with another student, knowingly furnishing false information to the University, buying, selling, or stealing any material for an examination, or substituting for another person may be considered violations of the Student Conduct Code. If a student is found responsible for committing an act of academic dishonesty in this course, the student may receive academic penalties including a failing grade on an assignment or in the course, and a disciplinary referral will be made and submitted to the Dean of Students office. For additional information, please see the faculty Academic Senate Policy on Academic Dishonesty, also in the CI Catalog. Please ask about my expectations regarding academic dishonesty in this course if they are unclear. It is also recommended that faculty discuss academic dishonesty policies throughout the semester with students.

### **Additional Student Resources**

- *Emergency Intervention and Basic Needs*

If you or someone you know is experiencing unforeseen or catastrophic financial issues, skipping meals, or experiencing homelessness/housing insecurity (e.g. sleeping in a car, couch surfing, staying with friends), please know that you are not alone. There are resources on campus that may assist you during this time. The Dolphin Pantry is currently located in Arroyo Hall and offers free food, toiletries, and basic necessities for current CI students. For additional assistance, please contact the Dean of Students office at (805) 437-8512 or visit Bell Tower 2565. Please visit the website for the most up-to-date information on the Basic Needs Program at CI: <https://www.csuci.edu/basicneeds/>.

- *Counseling and Psychological Services (CAPS)*

CAPS is pleased to provide a wide range of services to assist students in achieving their academic and personal goals. Services include confidential short-term counseling, crisis intervention, psychiatric consultation, and 24/7 phone and text support. CAPS is located in Bell Tower East, 1867, and can be reached at 805-437-2088 (select option 2 on voicemail for 24/7 crisis support; or text "Hello" to 741741); you can also email us at [caps@csuci.edu](mailto:caps@csuci.edu) or visit our website at <https://www.csuci.edu/caps>.

- *Title IX and Inclusion*

Title IX & Inclusion manages the University's equal opportunity compliance, including the areas of affirmative action and Title IX. Title IX & Inclusion also oversees the campus' response to the University's nondiscrimination policies. CSU Channel Islands prohibits discrimination and harassment of any kind on the basis of a protected status (i.e., age, disability, gender, genetic

information, gender identity, gender expression, marital status, medical condition, nationality, race or ethnicity, religion or religious creed, sexual orientation, and Veteran or Military Status). This prohibition on harassment includes sexual harassment, as well as sexual misconduct, dating and domestic violence, and stalking. For more information regarding CSU Channel Islands' commitment to diversity and inclusion or to report a potential violation, please contact Title IX & Inclusion at 805.437.2077 or visit <https://www.csuci.edu/titleix/>.

- *Campus Tutoring Services*

You are encouraged to make early and regular use of campus tutors and/or peer-led study groups. For campus tutoring locations, subjects and hours, visit the Tutoring webpage.

- *Digitally Accessible Course Materials--ALLY*

CSUCI is committed to providing you with the best learning experience possible. With this goal, we have activated ALLY in your Canvas courses. ALLY is a product that focuses on making digital course content more accessible to all students. You will now be able to download most course files in the format that fits best with your learning needs; PDF, HTML, .EPUB and Audio files are now available for most content items. To learn more about formats available as well as what each format offers visit Ally Support. Should you have any questions or experience issues while using ALLY, please contact Shared Services Solution Center at (805) 437-8552.