

Course Outline

This version October 11, 2017.

1. Tuesday, August 22 Expectations and Conceptual Framework
 Read: Zimmerman, Chapter 1
 Introduction to Management Accounting (class note)

2. Thursday, August 24 The Nature of Costs
 Read: Zimmerman, Chapter 2
 Problem: Demski 2nd: 3–10 Cost in a Multiproduct Firm

3. Tuesday, August 29 Constraints and linear programming
 Problem: Demski 2nd: 3–14 Multiproduct Firm Part Deux

4. Thursday, August 31 Solving LPs
 Problems: Demski 2nd: 8–9 Shadow Prices
 Demski 2nd: 8–10 Component Searches and Product Cost
 Ava Catering
 Builder of Garages and Sheds

5. Tuesday, September 5 Cost estimation (regression)
 Read: Cost behavior (class note)
 Problems: 10–16 Data collection issues
 10–17 Data collection issues

6. Thursday, September 7 Application of Regression and Linear programming
 Case: Bayshore Manufacturing

7. Tuesday, September 12 Capital Budgeting
 Read: Zimmerman, Chapter 3
 Case: Special Electric Case

8. Thursday, September 14 Taxation of returns
 Read: Before- and After-tax Returns (class note)
 Taxable versus Tax-exempt Bonds (class note)
 Problem: Alternative Savings Vehicles

9. Tuesday, September 19 Midterm 1 review
10. Thursday, September 21 Midterm 1
11. Tuesday, September 26 Real and Financial Assets
Read: Net-of-tax returns on real and financial assets (class note)
Problem: Answer the questions in the class note
12. Thursday, September 28 Organizational Architecture
Read: Zimmerman, Chapter 4
Incentives and Managerial Compensation (class note)
Problems: 4–20 Gong Fen
4–18 Rothwell
13. Tuesday, October 3 Economics of Agency
Case: Gamblers‘R’Us
14. Thursday, October 5 Responsibility Accounting and Transfer Pricing
Read: Zimmerman, Chapter 5
Transfer Pricing (class note)
Problem: Anita Corporation
15. Tuesday, October 10 Transfer Pricing: Additional Considerations
Case: Del Norte Paper Co. (A)
16. Thursday, October 12 Cost Allocation I
Read: Zimmerman, Chapter 7
17. Tuesday, October 17 Costing Systems and Decision Making
Case: Bridgeton Industries
18. Thursday, October 19 Cost Allocation II
Read: Zimmerman, Chapter 8
19. Tuesday, October 24 Absorption Costing Systems
Read: Zimmerman, Chapter 9
Problems: 9–9 DeJure Scents
9–24 Kitchen Rite

20. Thursday, October 26 NO CLASS
21. Tuesday, October 31 Cost Allocation in a Research University
Case: Stanford University
22. Thursday, November 2 Absorption Costing Problems
Read: Zimmerman, Chapter 10
Problems: 10–8 Aspen View
10–11 Kothari Inc.
10–17 Navisky
23. Tuesday, November 7 ABC
Read: Zimmerman, Chapter 11
Case: Seligram Inc.: Electronic Testing Operations
24. Thursday, November 9 Midterm 2
25. Tuesday, November 14 Budgeting
Read: Zimmerman, Chapter 6
26. Thursday, November 16 Standard Costs and Variances
Read: Zimmerman, Chapters 12 and 13
Problem: LSP Capsules
27. Tuesday, November 28 Standards and Variances in Practice
Case: Midwest Ice Cream
28. Thursday, November 30 Standards and Variances in Practice
Case: Texas Eastman
29. Tuesday, December 5 Internal Control and Risk Management
Case: Kidder, Peabody & Co.: Creating Elusive Profits
30. Thursday, December 7 Review and Recap