

**ACCOUNTING 5391
MANAGERIAL ACCOUNTING SEMINAR
COLLEGE OF BUSINESS ADMINISTRATION
UNIVERSITY OF TEXAS AT EL PASO
SPRING 2021**

Instructor Contact Information

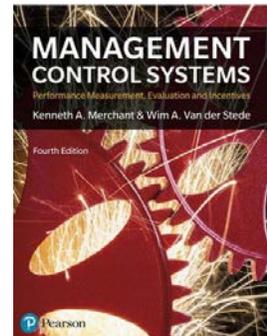
Instructor: Dr. David Folsom, Ph.D., Assistant Professor of Accounting
 Office: 243 Business Administration Building (Main Campus)
 Telephone: (915) 747-7759
 Email (best): dmfolsom@utep.edu (Please note I do not check my email on Sundays.)
 Office Hours: Tuesdays and Thursdays from 11:00 am to 1:00 pm via Zoom, or by appointment as needed (email me for an alternate appointment).
 Office Hours [Zoom Link](#)
 Office Hours Meeting ID: 821 4117 6572
 Office Hours Passcode: Folsom21

Class Meetings: Class Meeting [Zoom Link](#)
 Class Meeting ID: 820 5442 4856
 Class Meeting Passcode: Options1

Required Course Materials

Textbook: Merchant & Van der Stede, *Managerial Control Systems* 4e, Pearson, 2017. ISBN 978-1-292-11055-4.

Technology: (1) Course Webpage on Blackboard (please check often).
 (2) Authorized Zoom account.
 (3) Computer with web camera and microphone.
 (4) Alteryx Software (instructions to be provided).
 (5) Basic computer software (word processing, spreadsheet, pdf reader, etc.).

**Course Description**

We will study:

- Advanced Topics in Managerial Accounting, including:
 - Management Control Systems.
 - Performance Measurements Issues.
 - Ethics in Managerial Accounting.
- Application of Data Mining Software.

Course Learning Objectives

After completing this course, you will:

1. Understand basic theoretical underpinnings of management control systems.
2. Understand how performance measurement affects performance.
3. Identify and discuss ethical situations in managerial accounting.
4. Show increased proficiency in critical thinking skills.
5. Demonstrate proficiency in applying data mining software (we will use Alteryx).

Grades

Your final letter grade will be based on the following items (weighted as follows):

<u>Introduction Video:</u>	Due Saturday, April 10 th prior to class	10 points
<u>Case Assignments:</u>		
Case Discussion Boards (7):	Due <u>before</u> most class meetings	280 points
Group Case:	Due Saturday, April 24 th prior to class	100 points
Final Individual Case:	Due Sunday, May 16 th by midnight	200 points
<u>Alteryx Assignments:</u>		
Alteryx Tutorials:	Due Wednesday, April 21 st prior to class	100 points
Alteryx Final Assignment:	Due Wednesday, May 12 th prior to class	150 points
<u>In-Class Participation:</u>		<u>160 points</u>
Total Possible Points		1,000 points

Grades are assigned using the following scale:

Grade Level	Achievement	Percentage of Points
A	Excellent	90.0 to 100.0%
B	Good	80.0 to 89.9%
C	Average	70.0 to 79.9%
D	Below Average but Passing	60.0 to 60.9%
F	Failure	< 60%

Please note that I reserve the right to relax these cut-off points depending upon class performance.

Introduction Video (10 Points)

Students will create a short video to introduce themselves to Professor Folsom and fellow students. These videos will be turned-in and accessible via Blackboard.

Case Assignments

This class will largely be case-based. We will be covering at least one case per class period. Students should be prepared to discuss their ideas with each other. Participation during class is expected, encouraged, and required. To help you prepare for these discussions, students will be asked to post their ideas (and respond to other students) on discussion boards in Blackboard. Two cases will be used to evaluate student comprehension and analytical skills and students will provide case write-ups with their solutions. The first evaluated case will be completed in groups. The second will be given in lieu of a final exam and must be completed individually by students.

Case Discussion Boards (7 * 40 points each = 280 total points)

Before most class meetings, students will briefly answer questions about the assigned readings and case(s). Students will also respond and comment on other students' responses to these questions. Each discussion board assignment will be worth 40 points and will be graded on a continuous scale between zero and forty points. Approximate points in this scale are as follows:

40 points	Evidence of legitimate effort made to complete all assigned questions with reasonable answers and good writing; thoughtful responses to other students' ideas are given.
20 points	All questions are not addressed or answers suggest inadequate effort and/or poor writing; little or no apparent effort in responding to other students' answers.
0 points	Discussions are not submitted on time, or answers suggest little or no effort, or answers are obviously copied or similar to another student's answers; inappropriate responses are given to other students' answers.

Group Case (100 points)

Student groups will analyze a case provide a written case report of their solutions. The case write-up will be submitted through UTEP's anti-plagiarism tool "Turn-It-In" and is due before class on April 14th. The write-up will be graded on the quality of analysis and the professionalism of the written document (including, but not limited to, grammar, organization, spelling, readability, conciseness, etc.). The case write-up should be written in a memo format with associated tables, charts, or other exhibits clearly listed. Students will work in groups of their own choosing for this case. Groups can be no larger than four students. The case write-up should reflect collaborative efforts of all group members and should be written coherently (e.g., the reader should not be able to discern if different group members wrote different sections or pieces of the report). If you have trouble finding a group, please contact Pr. Folsom.

Final Case (200 points)

In place of a final exam, students will analyze a case and provide a formal case write-up. The final case is due by midnight on May 16th. Again, this case write-up will be submitted through UTEP's anti-plagiarism tool "Turn-It-In." The write-up will be graded on the quality of analysis and the professionalism of the written document (including, but not limited to, grammar, organization, spelling, readability, conciseness, etc.). The case write-up should be written in a memo format with associated tables, charts, or other exhibits clearly listed. Because this represents the final exam, all work must be done individually by students. However, the case will be "open book and open note."

Alteryx Assignments

For this class, students will also become familiar with Alteryx and its uses. PwC will provide an in-class tutorial. Instructions for downloading a free version of Alteryx will be provided on Blackboard. Beyond the in-class tutorial, students will also be asked to complete a second hands-on tutorial provided by EY and to demonstrate their ability to apply Alteryx to a business situation.

Alteryx Tutorial (100 points)

A hands-on tutorial provided by EY will be due by April 21st. The tutorial contains various modules, each with different deliverables. Students may work in groups, but each student must complete his or her own work in each module.

Alteryx Final Assignment (150 points)

Students have two options for the Alteryx final assignment as listed below:

Option #1 (Preferred): Apply Alteryx to a "real-world" ongoing business problem from your work or personal life. For full credit, students must describe the problem and how using Alteryx solves the issue. Students should demonstrate how this software is used in a new way and describe the time and/or cost savings associated with their solution. Students should also provide some documentation from a coworker or supervisor describing how your proposed processes help solve a problem. If you are solving a data problem in your personal life, please verify the proposed problem is appropriate with Pr. Folsom. You will need to provide me with the Alteryx solution and these write-ups for full credit.

Option #2: Complete the EY case on Blackboard. Because this option is not preferred, the maximum points available for the case is 93.33 percent of the assigned points (140 points). A perfect score is an “A” grade for the assignment, but students will have less margin for error.

Class Participation (8 graded classes * 20 points per class = **160 total points**)

Students are expected to attend virtual classes and actively participate. Participation credit will be given based on the *quality* of your participation. Professor Folsom will grade your participation and provide numerical feedback after most classes (I will not grade the first class or the class when PwC provides the Alteryx tutorial). We will use group breakout rooms often and I will also judge your participation as I visit various breakout rooms. Below are some characteristics for which I will evaluate your class participation:

- (1) Does the student make points that are especially pertinent to the discussion? Do they increase the understanding of the class or are they simply a regurgitation of the problem or case facts?
- (2) Is there continuity in one’s contribution from what has been said previously during class, or are the comments disjointed, isolated, or tangential? The best class contributions are those that reflect not only excellent preparation, but also good listening, interpretive, and integrative skills.
- (3) Do the comments reflect a willingness to put forth new, challenging ideas or are they always agreeable and “safe”?
- (4) Is the participant able and willing to interact with others by asking questions, providing supportive comments, or challenging constructively what has been said?

An outstanding contributor to class (i.e., full participation credit) is a student whose contributions reflect exceptional preparation, and the ideas offered are substantive and provide major insights and direction for the class. If this person were not a member of the class, the quality of the discussions would be diminished significantly.

An unsatisfactory contributor to class (i.e., little or no participation credit) is someone who rarely participates in class discussion or is absent. Alternatively, this person’s contribution in class reflects inadequate preparation and/or understanding. Ideas offered are not substantive and provide few, if any, insights and never a constructive direction for the class. Integrative comments and effective arguments are absent. Class comments are either obvious, isolated from the main discussion, or confusing to the class.

Unexplained absences or time not logged into class will result in negative participation credit. If you cannot attend class (or a portion of class) for any reason, please communicate with me the reason for your absence before class. If you are absent without proper communication, you will lose fifteen participation points per absence. Zoom provides me a report after each class with number of minutes each student is logged into class. If a student is logged off for a significant portion of class without explanation, the amount of time absent will be pro-rated appropriately for negative participation credit. Remember that even if you have a justifiable absence and have communicated with me, you cannot earn positive participation points for that class period because you are not in attendance. Due to the accelerated schedule of this course, if you are absent for more than three class periods for any reason (except university-approved absences), you will receive a failing grade (F).

Unprofessional behavior may also result in negative participation points. Please use the tools in Zoom (e.g., raising your hand) to ensure the class discussion remains professional.

Virtual Class Meeting Expectations

The course will have ten online class meetings using Zoom. Admittance to these meetings will require students to have a certified Zoom account (i.e., to have signed up for a free Zoom account).

All virtual class meetings will be recorded and uploaded to Blackboard (except breakout room discussions). The use of such technology is governed by the Federal Educational Rights and Privacy Act (FERPA) and UTEP's acceptable-use policy. A recording of class sessions will be kept and stored by UTEP, in accordance with FERPA and UTEP policies. The instructor will not share the recordings of class activities outside of course participants (i.e., students, teaching assistants, graduate assistants, and any guest faculty or community-based learning partners that are engaged during a class session).

Students may not share recordings outside of this course. Doing so may result in disciplinary action.

Extra Credit – Web Cameras (20 points)

Students who have web cameras on during virtual classes tend to learn materials better. Due to privacy concerns, requiring web cameras to be on during virtual classes cannot be prescribed. However, students can earn a bonus of up to two points per class meeting (20 points) if their web cameras are on. Pr. Folsom will randomly take screen shots of the Zoom gallery during virtual classes to assign these bonuses.

No other extra credit will be offered to any student, for any reason.

Course Timing

To receive a grade in this course, students must complete all course requirements within the term of the course according to the outline and schedule given in the syllabus.

Plagiarism and Cheating

You are encouraged to discuss homework assignments with other classmates. However, copying work from any source, including classmates, homework files, the Internet, etc. is NOT acceptable. ***Submitting material that has been copied constitutes plagiarism and will be treated as cheating.*** All students are expected to complete their own work and to abide by the Handbook of Operating Procedures available in the Office of the Dean of Students. The final exam will be closed book and closed note and should reflect your individual efforts. ***Any suspected cheating during exams or assignments will be reported to the Office of Student Conduct and Conflict Resolution.***

Two technologies may be used to ensure the integrity of student-submitted work. For uploaded assignments, the coursework will be submitted through Turn-It-In, a plagiarism detecting software. Turn-It-In is used to review assignment submissions for originality to ensure sources are properly attributed rather than paraphrased.

Technology Requirements

Course content is delivered via the Internet through the Blackboard learning management system. Virtual class meetings will be held using Zoom. Students will need to be authenticated users of Zoom (i.e., have a free Zoom account) to participate in virtual class meetings. Students also need to ensure their UTEP e-mail accounts are working and that they have access to the Web using a stable web browser for other course communications. Google Chrome and Mozilla Firefox are the best browsers for Blackboard; other browsers may cause complications. When having technical difficulties, students should first update their browsers, clear the browser cache, or try switching to another browser.

Students will need to have access to a computer/laptop, scanner, a webcam, and a microphone. Students will need access to various computer software including (but not limited to) Microsoft Word, Microsoft Excel, Adobe Acrobat Reader, and Windows Media Player (or another audio/video player). Students can download Microsoft Office for free via UTEP's [Microsoft Office Portal](#).

For Alteryx, students will need access to a PC running Microsoft windows. If a student does not have a computer meeting the requirements for Alteryx, he or she can use a computer lab on campus or check out a computer from the UTEP library.

IMPORTANT: For technical difficulties, please contact the [UTEP Help Desk](#) to work with staff who are trained specifically in assisting with technological needs of students. In general, the Help Desk is much better equipped than Professor Folsom to assist students!

Online Class Etiquette

Sometimes communication online can be challenging. Sometimes one may miscommunicate what is meant, or one may misunderstand what others mean because of the lack of body language and immediate feedback. Therefore, please keep these netiquette (network etiquette) guidelines in mind. Failure to observe these guidelines may result in disciplinary action and reporting to the Office of Student Conduct and Conflict Resolution.

- Always consider audience. This is a Master's-level educational forum and all communication should reflect polite consideration of other's ideas.
- Respect and courtesy must be provided to classmates and to the instructor at all times. No harassment or inappropriate postings will be tolerated.
- When reacting to someone else's message, address the ideas, not the person. Post only what anyone would comfortably state in a face-to-face situation.
- Blackboard and Zoom meetings are not public internet venues; all postings and communication should be considered private and confidential. Whatever is posted in these online spaces is intended for classmates and the professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space.

COVID-19 Precautions

You must **STAY AT HOME** and **REPORT** if you (1) have been diagnosed with COVID-19, (2) are experiencing COVID-19 symptoms, or (3) have had recent contact with a person who has received a positive coronavirus test. Reports should be made at [screening.utep.edu](#). If you know of anyone who should report any of these three criteria, you should encourage them to report. If the individual cannot report, you can report on their behalf by sending an email to COVIDaction@utep.edu.

For each day that you attend campus – for any reason – you must complete the questions on the UTEP screening website ([screening.utep.edu](#)) prior to arriving on campus. The website will verify if you are permitted to come to campus. Under no circumstances should anyone come to class when feeling ill or exhibiting any of the known COVID-19 symptoms. If you are feeling unwell, please let your instructor know as soon as possible, and alternative instruction will be provided. Students are advised to minimize the number of encounters with others to avoid infection.

Wear face coverings when in common areas of campus or when others are present. Students who refuse to wear a face covering and follow preventive COVID-19 guidelines will be dismissed from the class and will be subject to disciplinary action according to Section 1.2.3 *Health and Safety* and Section 1.2.2.5 *Disruptions* in the UTEP Handbook of Operating Procedures.

Accommodations for Students with Disabilities

If you have or suspect a disability and need accommodations, you should contact Center for Accommodations and Support Services (CASS) at 747-5148 as soon as possible. You may also email the office at cass@utep.edu or visit the office in the Union Building East, Room 106. For additional information, please visit the CASS website at <http://sa.utep.edu/cass/>

Course Calendar

A *tentative* course calendar with a class-by-class description of course activities can be found below. It includes the topics to be covered each class meeting, assignments, and all due dates. Be aware that I cannot predict the precise flow of the course and these dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced in class AND/OR through Blackboard. Please check Blackboard often to be abreast of these changes.

Date	What's Due? (Before Class)	Before-Class Readings	Topic(s)
Wed., 4/7		Textbook Chapter 1 <u>Textbook Cases:</u> <i>Leo's Four-Plex (Ch. 1)</i> <i>Atlanta Home Loan (Ch. 1)</i> The Case Method of Instruction: Suggestions for Students	Course Overview Performance Measurement and the Control Function of Management
Sat., 4/10	<i>Meeting #2 Discussion Board Introduction Video</i>	Textbook Chapters 2 & 9 <u>Textbook Case:</u> <i>Puente Hills Toyota (Ch. 2)</i>	Results Controls
Wed., 4/14			PwC Alteryx Tutorial
Sat., 4/17	<i>Meeting #4 Discussion Board</i>	Textbook Chapter 7 <u>Textbook Case:</u> <i>Kranworth Chair Corporation (Ch. 7)</i>	Financial Responsibility Structures
Wed., 4/21	<i>Meeting #5 Discussion Board</i>	Textbook Chapters 3 & 8 <u>Textbook Case:</u> <i>Mainfreight (Ch. 11)</i>	Planning and Budgeting
Sat., 4/24	<i>Group Case Due</i>	Textbook Chapters 10 & 11 <u>Textbook Case:</u> <i>Catalytic Solutions, Inc. (Ch. 11)</i>	Performance Measures
Wed., 4/28	<i>Meeting #7 Discussion Board</i>	Textbook Chapter 12 <u>Textbook Cases:</u> <i>Olympic Car Wash (Ch. 12)</i> <i>Beifang Chuang Y Vehicle Group (Ch. 12)</i>	Performance Evaluations

Date	What's Due? (Before Class)	Before-Class Readings	Topic(s)
Sat., 5/1	<i>Meeting #8 Discussion Board</i>	Textbook Chapters 4 & 5 <u>Textbook Cases:</u> <i>Fit Food, Inc. (Ch. 5)</i> <i>Haengbok Bancorp (Ch. 10)</i>	Control System Tightness and Costs
Wed., 5/8	<i>Meeting #9 Discussion Board</i>	Textbook Chapter 6 <u>Textbook Case:</u> <i>Game Shop, Inc. (Ch. 6)</i>	Control System Design
Sat., 5/12	<i>Meeting #10 Discussion Board</i>	Textbook Chapter 15 <u>Textbook Cases:</u> <i>Philip Anderson (Ch. 5)</i> <i>Wired, PLC (Ch. 15)</i>	Control and Ethics
Sun., 5/16 (No Class)	<i>Final Case Due by Midnight</i>		