## **Accounting for Managerial Decisions**

53:010:503 Spring 2025 Professor Joseph Canada

**Contact info:** Office: BSB 442

Office Hours: Thursdays 10:00-11:00 a.m. and by appointment

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**Course Objectives:** 

The course covers the accounting processes designed to help management in decision making. Planning (budgeting) and control systems, various product and service costing methods, and cost analysis for pricing replacement, outsourcing, quality and other management decisions are emphasized. Performance evaluation of product lines, divisions, and the firm including balanced scorecard and incentive systems are also covered.

**Text Materials:** 

*Managerial Accounting for Managers* by Noreen, Brewer, and Garrison 6<sup>th</sup> Edition. ISBN10: 1264100590. **Connect access is required** There will also be additional readings provided in Canvas.

To enhance your learning experience and provide affordable access to the right course material, this course is part of an inclusive access model called First Day<sup>TM</sup>. You can easily access the required materials for this course at a discounted price and benefit from single sign-on access with no codes required in Canvas. Rutgers University will bill you at the discounted price as a course charge for these course materials.

It is NOT recommended that you opt-out, as these materials are required to complete the course. You can choose to opt-out on the first day of class, but you will be responsible for purchasing your course materials at the full retail price, and access to your materials may be suspended.

For more information and FAQs, go to <u>Barnes & Noble Customer Care</u>. Student Tutorial Videos

- Accessing Your eTextbook
- Opting Out of First Day for your eTextbook
- Opting Out of First Day for your courseware
- Other Features on the Course Materials page

Lectures:

I have recorded and posted several lectures to Canvas. However, you can also review the chapter using Smartbook in McGraw-Hill Connect. I assigned the first two modules of Smartbook as homework assignments that count toward your grade. The rest do not have any points associated with them and are optional.

## **Grading Scale:**

Grades will not be rounded.

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A	100 - 90.0%
B+	89.9 – 87.0%
В	86.9 - 80.0%
C+	79.9 – 77.0
С	76.9 - 70.0%
F	69.9 -0.0%

## **Grade Weights:**

Homework Assignments	30%
Group Quizzes	20%
Group Project	10%
Exam 1	20%
Exam 2	20%
Total	100%

## **Homework:**

Homework assignments will be completed on McGraw-Hill Connect. Assignments are typically due on Mondays. You have unlimited attempts prior to the due date.

## **Group Quiz:**

On occasion, articles will be the assigned reading. Students will be split into groups and asked to discuss several questions related to the article. The purpose of this assignment is to expand our individual perspectives through discussion. Dividing the questions up for individuals to answer without group discussion defeats the purpose and is often reflected in less than adequate answers.

Some questions will have objectively correct answers and will be graded on completeness and clarity. While other questions are more subjective and will be graded on:

- Demonstrating adequate understanding of the concepts being discussed.
- Clearly expressing various perspectives articulated by group members.
- Providing additional context such as personal experience and/or information from additional sources (cite additional sources).

### **Project:**

The project will be completed within the same groups as the group quiz and will require a variance analysis.

# Exams:

Each exam will include multiple choice, fill in the blank, and short answer question formats. Exams are timed, 150 minutes. The timer starts when you open the exam and does not stop if you log out.

#### **Group Dynamics:**

As working in groups is imperative in the workplace, managing group issues internally is strongly encouraged. However, students are held to the student code of conduct and violations toward fellow students will be dealt with accordingly. If group members are not contributing, any group member can request that the group be assigned a peer evaluation where each member evaluates every other group member. The results of the evaluation may impact your scores by up to 50%. If an entire group reports that a member did not contribute at all for a specific assignment, that member will not receive points for that assignment.

## **Disability Services/Accommodations:**

The University is committed to supporting the learning of all students and faculty will provide accommodations as indicated in a Letter of Accommodation issued by the Office of Disability Services (ODS). If you have already registered with ODS and have your letter of accommodations, please share this with me early in the course. If you have or think you have a disability (learning, sensory, physical, chronic health, mental health or attentional), please contact https://success.camden.rutgers.edu/disability-services.

Accommodations will be provided only for students with a letter of accommodation from ODS. Their services are free and confidential. Letters only provide information about the accommodation, not about the disability or diagnosis.

**Academic Integrity:** The Academic Integrity policy can be found at https://studentconduct.rutgers.edu/processes/university-code-studentconduct http://studentconduct.rutgers.edu/student-conductprocesses/academic-integrity/

> Students are responsible for understanding the principles of academic integrity and abiding by them in all aspects of their work at the *University.* Students are also encouraged to help educate fellow students about academic integrity and to bring all alleged violations of academic integrity they encounter to the attention of the appropriate authorities.

Academic Integrity means that you (the student) must:

- •properly acknowledge and cite all use of the ideas, results, or words of others.
- •properly acknowledge all contributors to a given piece of work,
- •make sure that all work submitted as your own in a course activity is your own and not from someone else
- •obtain all data or results by ethical means and report them accurately
- treat all other students fairly with no encouragement of academic dishonesty

Adherence to these principles is necessary in order to ensure that:

- •everyone is given proper credit for his or her ideas, words, results, and other scholarly accomplishments
- •all student work is fairly evaluated, and no student has an inappropriate advantage over others
- •the academic and ethical development of all students is fostered
- •the reputation of the University for integrity is maintained and enhanced.

Failure to uphold these principles of academic integrity threatens both the reputation of the University and the value of the degrees awarded to its students.