The University of California, Berkeley
HAAS School of Business
BA 100B - Managerial Accounting - 3 units
Lecture Sec 02: Tue/Thurs 6:00-7:00 PM, Room: C220
Discussion Session #201: Friday 12:00-2:00 P.M., C230
Discussion Session #202: Friday 2:00-4:00 P.M., C128
Class Website: http://catalyst.has.berkeley.edu
DGI Section 201: Deep Tankha (tankha@has.berkeley.edu)
Office Hours: Thursday 11:00 AM - 1:00 PM, Room S300p
DGI Section 202: Brian Payne (payne@has.berkeley.edu)
Office Hours: Wednesday 3:30 PM - 5:30 PM, Room TBD.
Homework Reader: May Lou

Course Description
This course introduces the student to the theory and practice of the cost control function of management with regard to day-to-day operations, decision-making, planning and control. The topics to be discussed include: cost behavior and forecasting, capital investment, budgeting, Activity Based Costing and A.B.C. management, costs of quality and productivity improvement programs, cost-volume-profit analysis, tactical decision making, and transfer pricing. The focus is on the internal use of cost data by management as opposed to external reporting.

Recommended Prerequisite
I recommend any introductory financial accounting course with a grade of C or better.

Course Objectives
Upon completing the course, you will:
1. demonstrate a knowledge of the various needs of accounting information and how to analyze internal reports.
2. identify and solve business problems and evaluate performance using the decision making process.
3. demonstrate and apply understanding of management information systems, the common varieties of budgeting, forecasting and generally accepted cost systems.
4. share your knowledge and ideas by utilizing effective interpersonal skills in group situations.

Attendance Policy
Instructor recognizes that some absences are unavoidable; however, time pressures do not excuse you from the responsibility to meet the course requirements and the scheduled exams. Generally, more than one absence may adversely affect your final grade due to the volume of information and the brisk pace of the class during summer session. Class participation is expected since you will solve additional problems in class in order to reinforce the concepts from the chapters. Thus, daily attendance is a smart idea and highly encouraged.
Academic Integrity
Cheating or plagiarizing is in violation of the Haas School of Business and the Accounting Profession's Code of Professional Conduct. Cheating on an exam will result in the student earning a score of zero on that exam and be subject to university disciplinary proceedings.

Textbooks/Supplies/Equipment
2. 7-Column Pad of 8-1/2 x 11" Accounting Paper
4. Positive Attitude

Optional Reading and Study Materials

Homework and Comments Regarding Solutions to Homework
Homework is due on the day requested in this course outline and will be graded based on effort and quality of completeness. There is a maximum of 20 points per problem set. No late homework is accepted and no credit will be given for late homework. The solutions to the entire chapter will be posted to our class web site at (http://catalyst.haas.berkeley.edu) after the homework has been collected on the due date, hence the reason for no late homework. It is a good idea to use the solutions, along with your textbook, to study additional questions, exercises, and problems for additional examples and practice. The solutions are an effective resource to learn the material quickly; however, it is not a substitute for studying nor for developing your analytical skills in attempting to work problems on your own.

You should expect to work at least 3 hours out of class for every class hour. Since your weekly lecture time is 2 hours, you will spend at least 6 hours a week outside of class to complete the assigned readings and homework. Some of you may find that you may want to spend even more time for additional learning.

Evaluation
The final course grade will be based and weighted on the following:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Raw Points</th>
<th>Weight</th>
<th>Factor</th>
<th>Wgt. Points</th>
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</thead>
<tbody>
<tr>
<td>Midterm I and II</td>
<td>200 pts</td>
<td>50%</td>
<td>1.05</td>
<td>210</td>
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<tr>
<td>Homework problems</td>
<td>120 pts</td>
<td>20%</td>
<td>.70</td>
<td>84</td>
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<td>(6 problem sets)</td>
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<tr>
<td>Final</td>
<td>100 pts</td>
<td>30%</td>
<td>1.26</td>
<td>126</td>
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<tr>
<td>Total</td>
<td>420 points</td>
<td>100%</td>
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<td>420</td>
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Make-ups
There are a total of three exam days during the semester and students are expected to make arrangements in order to take exams as scheduled in this syllabus.
<table>
<thead>
<tr>
<th>Date</th>
<th>Lecture Topic</th>
<th>Homework Problems Due</th>
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<tbody>
<tr>
<td>Tues 8-26</td>
<td>Welcome: Managerial Accounting &amp; the Business Environment (Ch 1)</td>
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<tr>
<td>Thurs 9-28</td>
<td>Review Chapter 1 and work additional problems</td>
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<td>Fri 8-29</td>
<td>Discussion Session - Review Chapter 1 and problems</td>
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<td>Tues 9-2</td>
<td>Cost terms, Concepts, and classifications (Ch 2)</td>
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<td>Thurs 9-4</td>
<td>More on Chapter 2</td>
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<td>Fri 9-5</td>
<td>Discussion: Review Chapter 2 and work additional problems</td>
<td>Ch 1: P1-4, P1-5</td>
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<td>Ch 2: r2-15,P2-20</td>
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<td>Tues 9-9</td>
<td>System Design: Job Order Costing (Ch. 3)</td>
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<td>Thurs 9-11</td>
<td>More on Chapter 3</td>
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<td>Friday 9-12</td>
<td>Discussion: Review Ch 3 and work additional problems</td>
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<td>Tues 9-16</td>
<td>Process Costing (Ch. 4)</td>
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<td>Thurs 9-18</td>
<td>More on Chapter 4</td>
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<tr>
<td>Fri 9-19</td>
<td>Discussion: Review Ch 4 and work problems</td>
<td>Ch 3: E3-5, P3-21, P3-22</td>
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<td>Ch 4: P4-22, Case 4-26</td>
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<td>Tues 9-23</td>
<td>Cost Behavior: Analysis and Use (Ch 5)</td>
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<td>Thurs 9-25</td>
<td>Midterm I (Ch 1-4)</td>
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<td>Friday 9-26</td>
<td>Discussion: Review Midterm and discuss Chapter 5</td>
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Tues 9-30 More on Chapter 5
Thurs 10-2 Cost-Volume-Profit Relationships (Ch 6)
Friday 10-3 Discussion: Review Chapter 5 and 6
Tues 10-7 More on Chapter 6
Thurs 10-9 Variable Costing – A Tool For Management (Ch 7)
Fri 10-10 Discussion: Review homework
               Ch 5: P5-11, P5-18, P5-20
               Ch6: K6-11, P6-9, P6-13, P6-16, P6-29
Tues 10-14 More on Chapter 7
Thurs 10-16 Activity Based Costing: A Tool For Decision Making (Ch 8)
Fri 10-17 Discussion: Review Chapter 7
Tues 10-21 More on Chapter 8
Thurs 10-23 Chapter 9 (Budgeting)
Fri 10-24 Review homework
               Ch 7: K7-1, P7-9, P7-10
               Ch 8: K8-4, K8-8, P8-13, P8-14
Tues 10-28 More on Chapter 9
Thurs 10-30 Midterm II (Ch 5-8)
Fri 10-31 Discussion: Review Ch 9 and Midterm II
Tues 11-4 Standard Costs and Balanced Scorecard (Ch10)

Thurs 11-6 More on Ch 10

Fri 11-7 Discussion: Review Ch 10 & Homework

Ch 9: E9-1, P9-13, P9-20
Ch 10: E10-3, E10-4, P10-11

Tues 11-11 Veterans Holiday

Thurs 11-13 Segment Reporting and Decentralization (Ch12)

Fri 11-14 Discussion: Review Ch 12

Tues 11-18 More on Ch 12

Thurs 11-20 Relevant Costs for Decision Making (Ch13)

Fri 11-21 Discussion: Review homework

Ch 12: E12-3, E12-9, E12-12, P12-15

Tues 11-25 More on Ch 13

Thurs 11-27 Thanksgiving Holiday

Fri 11-28 Thanksgiving Holiday

Tues 12-2 Capital Budgeting (Ch 14)

Thurs 12-4 More on Ch 14

Fri 12-5 Discussion: Review homework (not to be submitted)
Ch 14: P14-18, P14-19, P14-20

Sat 12-13 12:30-3:30 PM ------ Final Exam (Cumulative) --LOCATION TO BE DETERMINED