

## Management 170 – Managing Cost & Quality

### *Course Outline Fall 2009*

Instructor: B.J. Susich, JD, MBA, CPA, CFE  
Office Hours: After lecture, by appointment, and by phone

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Required Text: **Managerial Accounting**, McGraw-Hill, Garrison Noreen Brewer, 12e.

### Course Objective

This course is offered for students interested in developing analytical tools used in business decision making. The concepts of costs are examined, measurement issues are considered, analytical techniques are explored and budgeting and employee motivation issues are investigated. Specific subject covered will include, accounting for manufacturing businesses, product costing, variable costing, activity-based costing, supply chain cost management, flexible budgets, overhead analysis and the theory of constraints. Attention will be drawn to areas relevant to high-technology fields, as well as technology utilized in the Managerial Accounting process itself.

### Exams

Two exams and a final will be given. The midterm exams will not be cumulative, however the final will be cumulative, though weighted strongly toward the end of quarter materials. The final exam will occur at the regularly scheduled time. Early exams will only be given under special circumstances, and late exams will not be given. Instead, if the reason for missing the exam is legitimate, verifiable, & unexpected its grade will be replaced by the final exam grade

All exams are closed book and closed neighbor. The format will be a combination of multiple choice questions and short answer problems/calculations. You should bring a calculator not capable of a memory function, a Scantron Form 2000, and a No. 2 pencil. No other items are permitted. Students must address any questions about exam grading within one week of receiving back their scantron.

An official grading distribution for the class will be set only at the very end of the quarter, in contemplation of all work. However, rough approximations of the curve will be given for each midterm so that students can monitor their own progress.

### Homework

Homework is intended to illicit deeper analysis than can be measured during the examinations, though it does not cover the entire chapter's material. While understanding the homework is necessary to perform well on the exam, it is not sufficient. The chapters (and thus the exams) contain many more concepts than multi-step homework problems can reasonably be assigned for.

Homework is due at the beginning of your discussion section. If a discussion section is to be missed, students must turn in their homework to their TA's office or mailbox before the time of discussion. Only verifiable medical emergencies will be an excuse (provided that it is submitted timely following). Students may drop their lowest homework score. Note that each chapter's homework counts as one homework assignment in the grade book.

### **Discussion**

Students must attend their own discussion section unless they obtain prior approval from the TA. Attendance will be taken at both lecture and discussion, and will count toward the total grade. In anticipation that unforeseeable events will prevent students from attending discussion on occasion, every student may drop one missed discussion. Students should save this “free-drop” for when they need it.

### **Lecture**

Students must attend lecture. Attendance will be taken at lecture, and will count toward the total grade. In anticipation that unforeseeable events may prevent students from attending lecture on occasion, every student may drop one missed lecture. Students should save this “free-drop” for when they need it.

### **Microsoft Excel Project**

Accounting and business professionals consistently indicate that proficiency in Microsoft Excel is an essential skill for success in the field. Accordingly, a Microsoft Excel spreadsheet project will be part of the course. Microsoft Excel is available in all campus computer labs, though most (if not all) students already have it installed on their personal computers (often it comes packaged with Microsoft Word). Details and instructions for the project will be passed out in class.

### **Field Trip**

It is anticipated that there will be a required field trip to a business in the Sacramento/Davis region. The purpose of such trip will be to explore the applicability of classroom concepts to real world operations. There will likely be some small written assignment related to the field trip. Ideally the field trip will be offered on multiple days, or part of a recurring tour, so that students can go when convenient for them.

### **Summary of Performance Evaluation**

Midterm I	20%
Midterm II	20%
Final Exam	20%
Homework	17% (drop 1)
Discussion	7% (drop 1)
Lecture	7% (drop 1)
Excel Project	4%
Field Trip	5%

A final grading distribution will be determined at the end of the quarter, in contemplation of all work. There is no “forced curve” and students are not in competition with each other for a limited number of grades. As a general rule, students with a grade of less than 65% should consider themselves in grave danger of failing.

### **About the Instructor**

B. J. Susich is an attorney at the law firm of Boutin Gibson Di Giusto Hodell in downtown Sacramento, California ([www.boutininc.com](http://www.boutininc.com)). His practice focuses on entity formation, mergers and acquisitions, general business advising, real estate transfers and leases, securities laws, complex financing arrangements, non-profit entities and taxation. He is a graduate of the UC Davis King Hall School of Law and the UC Davis Graduate School of Management, where he received his respective law degree (J.D.) and masters in business administration (MBA). Having previously worked in public accounting, he is also a Certified Public Accountant (CPA) and a Certified Fraud Examiner (CFE). Periodically he revisits academia, teaching courses in law, accounting and technology management at the UC Davis Graduate School of Management and the UC Davis School of Law. He also edits accounting textbooks and supplements for national publishers.

## Course Schedule

September	Thursday September 24th	Intro; Financial Accounting Review; Chapter 1
	<i>Friday September 25<sup>th</sup></i>	<i>Intro; Discuss Ch. 1</i>
October	Thursday October 1st	Chapters 2 & 3
	<i>Friday October 2<sup>nd</sup></i>	<i>Ch. 1 HW due; Ch. 2 HW due 5pm Oct. 7th; Disc Ch. 2 &amp; 3</i>
	Thursday October 8th	Chapters 3 & 4
	<i>Friday October 9<sup>th</sup></i>	<i>Ch. 3 HW due 5pm Oct. 12th; Disc. Ch. 4; Midterm Review</i>
	Thursday October 15th	Midterm 1 (Chapters 1-4)
	<i>Friday October 16<sup>th</sup></i>	<i>Chapter 4 HW due</i>
	Thursday October 22nd	Chapters 5 & 6
	<i>Friday October 23<sup>rd</sup></i>	<i>Discuss Ch. 5 &amp; 6; Ch. 5 HW due 5pm Oct. 26<sup>th</sup></i>
	Thursday October 29th	Chapters 6 & 7
	<i>Friday October 30th</i>	<i>Chapter 6 HW due; Discuss Ch. 7</i>
November	Thursday November 5th	Chapter 8
	<i>Friday November 6<sup>th</sup></i>	<i>Chapter 7 HW due; Discuss Ch. 8; Review for Midterm 2</i>
	Thursday November 12th	Chapter 10; Midterm 2 (Chapters 5-8)
	<i>Friday November 13<sup>th</sup></i>	<i>Chapter 8 HW due; Discuss Ch. 10</i>
	Thursday November 19 <sup>th</sup>	Chapters 10 & 13
	<i>Friday November 20<sup>th</sup></i>	<i>Chapter 10 HW due; Discuss Ch. 13</i>
	Thursday November 26th	No Class – Holiday
	<i>Friday November 27<sup>th</sup></i>	<i>No Class – Holiday</i>
December	Thursday December 3rd	Chapter 14; Review
	<i>Friday December 4<sup>th</sup></i>	<i>Chapter 13 HW due; Discuss Ch. 14; Review for Final</i>

\*\*\*\**The final-exam will take place at the regularly scheduled time*\*\*\*\*