

The University of Texas at Arlington – Department of Accounting

COURSE TITLE: Management Planning and Control

INSTRUCTOR: Dr. Nandu J. Nagarajan

COURSE#: ACCT 4302.001/5322.001

OFFICE: 432

COURSE ROOM: Online

PHONE: (817) 272-7029

CLASS TIMES: S 1.00PM - 4.50PM

OFFICE HOURS: By appointment &
Wednesdays: 5.30 -6.30 PM

E-MAIL: nagaraja@uta.edu

Class Times:

Our class meets on Saturdays from 1.00 PM - 3.50 PM. In the detailed schedule that follows, make sure you identify the materials relevant for each specific class day.

Course Delivery:

This is a synchronous online course delivered through Canvas. Classes will be held at the scheduled time and the instructor will deliver lectures via Teams. Solutions to class work (critical thinking) problems will be on the power point slides. The instructor will go over the solutions with frequent Q&A at a pace that will allow the students to follow the arguments. Class participation is required and will be an important component of the course grade. The text book can be purchased either online or through the UTA bookstore. A link will be posted on Canvas so that students can purchase the Harvard cases and readings for this course.

Canvas:

We will use Canvas for online management of this course. All course materials other than the textbook will be available on Canvas.

Class Materials:

Cost Accounting by Horngren: Datar and Rajan 16th edition, Pearson

4 Cases and Readings (link to HBS website: <https://hbsp.harvard.edu/import/791870>)

Course Description:

This course covers intermediate and advanced concepts in Decentralization and Management Control, including Budgetary Control, Performance Measurement and Incentive Structures, and Transfer Pricing. Class discussions will integrate concepts and applications of control with corporate practice through use of analytical problem solving, real world examples and case analyses.

Prerequisites:

Accounting major with junior standing and ACCT 4302 with a grade of C or higher.

Course Objectives:

1. To explain the basics of decentralization and management control systems

2. To explain how incentive conflicts arise in organizations and their resolution through control mechanisms
3. To explain budgetary planning and control through variance analysis
4. To explain the mechanics of transfer pricing in domestic and multinational contexts and their implications for value creation and incentive conflicts in organizations
5. To understand the use of financial and non-financial performance measures in organizations and their pros and cons
6. To understand the use and applications of the Balanced Score Card
7. Identify and discuss “real world” implications of management control techniques
8. To develop and improve analytical and communication skills

Objectives 1-6 will be assessed through successful completion of homework, case analyses, and two exams. Objective 8 will be assessed through class participation and case presentations.

Class Policies and Classroom Etiquette:

Students are expected to behave in a professional manner. Please **turn off cell phones** or mute them when you are in class. **Please come to class on time. Please turn on your video cameras while in class.**

The format of this class consists of lectures, class problem solving, case discussions, presentations and exams. Power point slides for the class will be posted on Canvas. In addition, announcements, any additional critical thinking problems (not on the slides), and other information will also be posted on Canvas. This course will move along rapidly. Therefore, it is in your interest to read ahead of the class, attend classes on a regular basis and complete all assignments.

If you have any problems keeping up with the material, please do not hesitate to contact me. You cannot wait until the end of the course to address areas of difficulty.

I usually respond to e-mails pretty quickly. You can also set up a time to talk to me via teams. I will also be available via teams after class on Saturdays to answer questions.

Class Participation:

Especially because of the online nature of this course, class participation is required. Credit for class participation will only be given to students who have demonstrated that they have come prepared for class, and have shown consistent effort and enthusiasm during the course. The participation score will be based on my evaluation of the students' contribution to class discussions. Credit for class participation will only be given to students who have demonstrated that they have come prepared for class, and have shown consistent effort and enthusiasm during the course and who have not missed more than 2 classes without prior permission. Students who do not participate in class discussions will get a score of zero for this component of the course grade. Attendance will be taken on a regular basis and excellent attendance is a necessary condition to be eligible for class participation credit. Preparation for class participation includes completing the following activities ahead of time: 1) carefully reading the assigned text book chapter(s) and 2) working on homework problems assigned for class discussion.

Homework Problems and Homework Policy:

Your ability to master course concepts is heavily dependent on problem solving. Therefore, I have assigned problems from the text book for homework. **Homework will NOT be collected.** However, it is in your interest to solve homework problems. The exams will be based **primarily** on problems solved in class and assigned homework problems. I plan to selectively solve some of the homework problems as

well as the Critical Thinking (CT) problems that are either contained in the session notes or made available on canvas. *CT problems are past exam problems or variations on past exam problems.* I will call on students to assist in solving problems assigned for class discussion. This will count towards credit for class participation.

Homework assignments are provided in the detailed schedule that follows. The dates and assigned problems are tentative and may be adjusted by me during the course. I will provide solutions to all textbook and critical thinking problems.

Group case analyses and presentations

Students will organize themselves into groups not exceeding 5 individuals. Groups will be responsible for submitting responses to case assignments and presentations. The group projects will consist of analysis of four cases: (1) Danshui Plant #2 (DP#2), (2) Del Norte paper Company (DNP) (3) Vyaderm Pharmaceuticals (Vyaderm), and (4) Polysar. Presentations will be for the 4 cases and also for the 2 articles that are part of the case packet. The articles are (1) Coming up Short on Non-Financial Measures and (2) The Balanced Score Card as a Strategic Management System. *All groups are required to submit written responses to the questions that will be provided for all four cases. The reports, listing all group members' names on the first sheet has to be submitted on Canvas by 10 am on the assigned date for class discussion. Each group assigned to present (case or article) will also submit a copy of their power point presentation on Canvas by 10 am on the assigned date.*

Credit for presentations will be a part of the class participation score.

The choice of cases for the presentations will be decided based on a random draw. Each group assigned for a class presentation will present their solutions to the case questions or the key concepts from the articles, as the case may be, on the assigned dates. Further details of the group presentation schedules and format will be announced in due course. Some cases may have more than one group presentation. *Students who require help with finding groups should contact me within one week of the start of class (January 30) and I will assign them to groups. If you delay finding a group, the responsibility is yours and can cost you points for the cases and presentations.*

Groups are NOT allowed to solicit help from case solutions potentially available on the internet /outside sources, or individuals outside the group in answering the case questions. Discussions between groups are not permitted. *Such actions will be deemed to be a violation of UTA's academic integrity policy and will result in a score of zero for the case, if detected. There will be no exceptions to this rule.*

Group Member Evaluation

Each student will assign a score of 0-5 points to each group member for his or her contributions to the group case analyses and presentation. These evaluations will be submitted along with exam 2. The communication will be private between the student and the instructor. The average score for each student will be a part of the final consolidated score for the course. There is no need for students to evaluate themselves.

Grading Policy

Grades will be determined using the following percentages:

Exam 1(Chapters 1, 6, 7, 8, 14 (p 579-587)) 30%

Exam 2 (Chapters 7, 8, 12 (p 477-495), 22, 23)	40%
Case 1 (DP#2)	5%
Case 2 (DNP)	5%
Case 3 (Vyaderm)	5%
Case 4 (Polysar)	5%
Class participation	5%
Group member evaluation	<u>5%</u>
	100%

The grading weights are tentative and may be changed if required.

Exams

There will be two exams (see above) on the dates indicated in the syllabus.

The exams are closed book and notes except for one double-sided, handwritten standard sheet that the student may bring to the exam for help.

I do not give make-up examinations unless the student can document a serious and unavoidable medical or personal emergency.

*I do not provide opportunities for additional make-up work, for instance if a student does not do well on an exam. This will be inequitable to the other students in the class. **There will be no relaxation of this rule.***

If you must miss an examination because of personal illness or injury, illness or injury of a dependent, or other personal emergency, you need to let me know in advance before the exam, if possible. Exams may **NOT** be missed for any recreational or otherwise non-essential absences from class. In all cases of absence from an exam, I will require written documentation of the circumstances. Failure to provide this documentation on a timely basis, or an unauthorized absence from an exam, will result in a grade of zero on that exam.

Important Information

- Each day, before coming to class, read the assigned chapter.
- Complete the assigned homework for that chapter before coming to class
- Print the PowerPoint slides and Critical Thinking Problems (if not on the slides) and bring to appropriate class.
- Students may use their personal calculators, as long as these are standard non-programmable calculators for exams. *No cell phones may be used during an exam.*

As the instructor for this course, I reserve the right to adjust the schedule provided below in any way that serves the educational needs of the students enrolled in this course

Session 1/ January 23

TOPICS:

Overview

Review of Cost Terminology and Income Statement Concepts

READINGS:

Chapters 1 and 2

HOMEWORK

Problems 2-36*, 2-39, 2-44

* I may not complete solving all the problems assigned for class discussion. However, problems left incomplete may be used for review in subsequent classes or during the exam review.

Session 2/ January 30

TOPICS:

Decentralization and the Demand for Control

Budgeting

READINGS:

Chapter 6

HOMEWORK:

Critical Thinking Problems 1-4 **, 6-27, 6-28, 6-30, 6-38, 6-42, 6-43

** All critical thinking problems are either on the ppt slides or on Canvas

Session 3/ February 6

TOPICS:

Budgeting and Control

READINGS:

Chapters 7 and 8

HOMEWORK

Critical Thinking Problem 5
Problems**Session 4/ February 13**

TOPICS:

Budgeting and Control

READINGS:

Chapters 7 and 8

HOMEWORK:

Critical Thinking Problems 6 and 7

Session 5/ February 20

TOPICS:

Budgeting and Control

Sales Variances

READINGS:

Danshui Plant #2 case (Case 1)

Chapter 14 (p579 – 587)

HOMEWORK:

SUBMIT DP#2 CASE ANALYSIS VIA CANVAS (deadline 10 am)

Group(s) presenting the case analysis should also submit their ppt slides by 10 am on Canvas

Session 6/ February 27

TOPICS:

Exam 1 Review

READINGS:

Sample Exam 1

HOMEWORK:

Work on Sample Exam 1

Session 7/ March 6

TOPICS:

Exam 1

READINGS:

Chapters 6-8 and 14 (579-587)

HOMEWORK:

NONE

Session 8/ March 13

TOPICS:

Management Control Systems and Transfer Pricing

READINGS:

Chapter 22

HOMEWORK

Critical Thinking Problems 8 and 9

Problems 22-19, 22-20, 22-24, 22-25, 22-27, 22-32

SPRING BREAK MARCH 15-20

Session 9/ March 27

TOPICS:

Management Control Systems and Transfer Pricing

READINGS:

Chapter 22

Del Norte Case (Case 2)

HOMEWORK

Problems 22-19, 22-20, 22-24, 22-25, 22-27, 22-32

SUBMIT DNP CASE ANALYSIS VIA CANVAS (deadline 10 am)

Group(s) presenting the case analysis should also submit their ppt slides by 10 am on Canvas

Session 10/ April 3

TOPICS:

4304.002/5322.001

SPRING 2021

SYLLABUS

Performance Measurement, Compensation and Multinational Considerations
Strategy and the Balanced Score Card

READINGS:

Chapter 23

HOMEWORK:

Critical Thinking Problems 10 and 11
Problems 23-25, 23-30, 23-31, 23-35
Problems 12-36, 12-38

Session 11/April 10

TOPICS:

Performance Measurement and Multinational Considerations

READINGS:

Chapters 22 and 23

Vyaderm Pharmaceuticals case (Case 3)

HOMEWORK:

SUBMIT Vyaderm Pharmaceuticals CASE ANALYSIS VIA CANVAS (deadline 10 am)
Group(s) presenting the case analysis should also submit their ppt slides by 10 am on Canvas

Session 12/April 17

TOPICS:

Performance Measurement and Multinational Considerations
Strategy and the Balanced Score Card

READINGS:

Chapters 12 (pages 477-495) and 23

Chapter 23

Balanced Score Card

Coming Up Short on Non-Financial Measures

HOMEWORK:

Group(s) presenting the articles should submit their ppt slides by 10 am on Canvas

Session 13/April 24

TOPICS:

Transfer Pricing, Performance Measurement and Multinational Considerations
Capital Budgeting (if time permits)

READINGS:

Chapters 22, 23 and 21(if time permits)

Polysar case (Case 4)

HOMEWORK:

SUBMIT POLYSAR CASE ANALYSIS VIA CANVAS (deadline 10 am)
Group(s) presenting the case analysis should also submit their ppt slides by 10 am on Canvas

Session 14/May 1

TOPICS:

Exam 2 Review

READINGS:

Sample exam 2 and assigned problems

HOMEWORK

Work on problems

EXAM 2 DATE To be decided

Attendance: At The University of Texas at Arlington, taking attendance is not required but attendance is a critical indicator in student success. Each faculty member is free to develop his or her own methods of evaluating students' academic performance, which includes establishing course-specific policies on attendance. As the instructor of this section, [insert your attendance policy and/or expectations, e.g. "I will take attendance sporadically" or "I have established the following attendance policy: ..."] However, while UT Arlington does not require instructors to take attendance in their courses, the U.S. Department of Education requires that the University have a mechanism in place to mark when Federal Student Aid recipients "begin attendance in a course." UT Arlington instructors will report when students begin attendance in a course as part of the final grading process. Specifically, when assigning a student a grade of F, faculty report the last date a student attended their class based on evidence such as a test, participation in a class project or presentation, or an engagement online via Blackboard. This date is reported to the Department of Education for federal financial aid recipients.

Drop Policy: Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance.** Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (<http://wweb.uta.edu/aao/fao/>).

Disability Accommodations: UT Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including *The Americans with Disabilities Act (ADA)*, *The Americans with Disabilities Amendments Act (ADAAA)*, and *Section 504 of the Rehabilitation Act*. All instructors at UT Arlington are required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of disability. Students are responsible for providing the instructor with official notification in the form of a **letter certified** by the Office for Students with Disabilities (OSD). Only those students who have officially documented a need for an accommodation will have their request honored. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodations by contacting: **The Office for Students with Disabilities, (OSD)** www.uta.edu/disability or calling 817-272-3364. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability. Counseling and Psychological Services (CAPS) www.uta.edu/caps/ or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

Non-Discrimination Policy: *The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit uta.edu/eos.*

Title IX Policy: The University of Texas at Arlington (“University”) is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. *For information regarding Title IX, visit www.uta.edu/titleIX or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or jmhood@uta.edu.*

Academic Integrity: Students enrolled all UT Arlington courses are expected to adhere to the UT Arlington Honor Code:

I pledge, on my honor, to uphold UT Arlington’s tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.

I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.

UT Arlington faculty members may employ the Honor Code in their courses by having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System *Regents’ Rule* 50101, §2.2, suspected violations of university’s standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student’s suspension or expulsion from the University. Additional information is available at <https://www.uta.edu/conduct/>.

Electronic Communication: UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at <http://www.uta.edu/oit/cs/email/mavmail.php>.

Campus Carry: Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit <http://www.uta.edu/news/info/campus-carry/>

Student Feedback Survey: At the end of each term, students enrolled in face-to-face and online classes categorized as “lecture,” “seminar,” or “laboratory” are directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student’s feedback via the SFS database is aggregated with that of other students enrolled in the course. Students’ anonymity will be protected to the extent that the law allows. UT Arlington’s effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit <http://www.uta.edu/sfs>

Final Review Week: for semester-long courses, a period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week *unless specified in the class syllabus*. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes

are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

Emergency Exit Procedures: Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit, [which is located \[insert a description of the nearest exit/emergency exit\]](#). When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist individuals with disabilities.

Student Support Services: UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include [tutoring](#), [major-based learning centers](#), developmental education, [advising and mentoring](#), personal counseling, and [federally funded programs](#). For individualized referrals, students may visit the reception desk at University College (Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to resources@uta.edu, or view the information at <http://www.uta.edu/universitycollege/resources/index.php>

Emergency Phone Numbers: In case of an on-campus emergency, call the UT Arlington Police Department at **817-272-3003** (non-campus phone), **2-3003** (campus phone). You may also dial 911. Non-emergency number 817-272-3381