COURSE INFORMATION

Course title:	Intermediate Managerial Accounting: Decision Making & Performance Evaluation		
Course code:	BAAC 511	Credits:	2
Session and term:	2023W, Period 4	Class location:	HA 132
Section(s):	001	Class times:	Mondays 6:00 PM – 9:30 PM
Course duration:	Mar 11 - Apr 12, 2024	Pre-requisites:	BAAC 550, BAAC 551
Division:	Accounting and Information System	Co-requisites:	n/a

INSTRUCTOR INFORMATION

Instructor:	Yan (Vicky) Ma		
Phone:	Please contact by email	Office location:	Henry Angus - Room 349
Email:	yan.ma@sauder.ubc.ca	Office hours:	Mon Wed 14:30-16:00 or by appointment

Teaching assistant: Yuting Liu
Email: liuyut01@student.ubc.ca

COURSE DESCRIPTION

This course builds off the Foundations in Accounting courses and we will explore methods to collect, analyze and communicate information to assist management in making strategic decisions. Some concepts discussed in this course include: cost management and estimation, advanced cost analysis, costing systems, decision-making analysis, and management control. Additionally, the course will enhance your data analytical skills and provide tools to leverage available information, contributing to your effectiveness as a managerial accountant in the workplace.

COURSE FORMAT

This course adopts a learner-centered approach, encouraging students to actively participate in the learning process. Emphasis will be placed on the understanding of theory, as well as problem-solving and analytical abilities. Classes will be conducted using a lecture integrated with data analytics activities.

- Lectures will be based on the materials presented in the textbook. All courses are expected to be delivered in person, and you are expected to read the assigned textbook chapters before class.
- Topics will be presented through data analytics activities involving various Excel applications. Through these activities, you will learn to apply cost analysis tools to analyze information and recommend implementation tactics for decision-making.
- Group discussions will be encouraged in the classroom to enhance communication skills and foster critical thinking among students.
- After class, students will have the opportunity to apply the concepts and tools learned by engaging in hands-on practice on WileyPlus.
- Data analytics projects will provide students with the opportunity to work in cooperative teams in search of solutions to real-world problems.

LEARNING OBJECTIVES

By the end of this course, students will be able to:
1. use and apply the language and basic concepts used in management accounting
2. identify, estimate and categorize costs for different purposes
3. apply relevant costing concepts to management decisions
4. make well-reasoned recommendations for business decisions in settings where the information that is provided is relatively unstructured and where there is a dependence on data emanating from accounting systems.
5. assess performance measures used for different responsibility centers, including a balanced scorecard approach

SUSTAINABLE DEVELOPMENT GOALS (SDGS)

At UBC Sauder, we are committed to responsible business practices that can have transformative impacts on society. One of the ways we are reinforcing our commitment to responsible business is by showcasing relevant content in our courses via the lens of the United Nations Sustainable Development Goals. In this course, we will touch on topics that relate to the following goals:

Sustainable Development Goal	Description of how and when the goal is covered in the course.
Goal 9: Industry, Innovation and Infrastructure	In Week 2, we will discuss the learning process, which stops at the point where efficient working is achieved. Innovation, where we create a new or improved product, results in changes to manufacturing processes.
Goal 12: Responsible Consumption and Production	In Week 1, we will introduce management accounting today - Corporate Social Responsibility, which takes a broader, more inclusive view of performance, considering a company's efforts to employ sustainable business practices with regard to its employees, society, and the environment."

ASSESSMENTS

Summary

Component	Weight
Assignments	20%
Data Analytics Projects	15%
Class participation	15%
Final exam	50%
Total	100%

Details of Assessments

Individual Assignments

There will be four individual assignments due on Sundays throughout the semester (see course schedules for due dates), accounting for a combined total of 20% of the final grade. These assignments should be submitted by 11:59 pm on the designated due date, although early submissions are also acceptable if you prefer. The assignments will be completed online through WileyPlus. Please note that paper assignments will not be accepted.

Grading for the assignments will be handled by the WileyPlus system, which will assess your final answers. Reassessment will not be conducted for process work or partial calculations that are correct. These assignments are intended to be completed individually, and students are advised against participating in discussions or collaborations related to the assignments. I strongly recommend starting your assignments early to ensure timely completion. Late submissions will NOT be considered, and extensions for due dates will NOT be granted, even in cases of technical difficulties.

Data Analytics Projects

Throughout the semester, there will be one individual and one group data analytics projects (see course schedules for due dates), contributing to a combined total of 15% of the grade. The detailed project requirements will be accessible two weeks before the designated due dates. The analyses should be submitted via Canvas by 11:59 pm on the due date.

For the team project, each group will be composed of approximately 2-3 students from the same lecture section, assigned randomly by the instructor. A group list will be available on Canvas for reference. All members of the group share responsibility for the complete content of the case analysis. This collaborative group work aims to enhance your analytical skills and your ability to work collectively, aligning with the expectations of complex contemporary business processes. If issues arise regarding the contribution of certain group members to the project, students

are encouraged to address the situation among themselves initially. If a resolution cannot be reached, the matter should be brought to the instructor's attention, and non-contributing members will be required to complete the project individually.

Class participation	Class participation will be noted by the class TA each evening. Please note that class participation is not merely about attendance. Respectful sharing of opinions within the classroom, helps to raise the overall class learning. Please share your thoughts; whether your ideas are deeply insightful or even if they are flawed, and you will get a good engagement score. Class participation also includes the results of assigned group discussion or group work in the classroom, which will be turned in to me at the end of a class.
Final exam	The final exam details, including the time, date, and location, will be announced by the Registrar. Like the midterm, the final exam will be taken in-person, and no online option will be provided. It is also a closed-book exam and may include multiple-choice, problems, and/or short-answer questions. Students must strictly follow the exam policies, which will be published on Canvas before the exam date and displayed on the first page of the exam papers.

LEARNING MATERIALS

Required Textbook: **Cost Accounting with Integrated Data Analytics, 1st Edition By Karen Congo Farmer and Amy J. Fredin**

WileyPlus: You will also need WileyPLUS for the textbook to gain access to integrated assessments, study tools, videos, and exam practices. WileyPlus helps reinforce understanding and establishes connections to real-world applications. Additionally, integrated CPA and CMA exam resources help build students' confidence and provide early preparation for exam success. The estimated cost of required materials: Students in this class could get a discounted price for digital WileyPLUS access at $70, which will provide access to the e-textbook, study tools and videos, as well as any assessments for this course. Detailed information will be published on Canvas. Additional material will be distributed and made available during class.

Microsoft Excel: Microsoft Excel is a powerful tool for organizing and analyzing data that you will definitely use in your career (in accounting and many other professions), and we will use Excel for data analytics activities. Excel templates will be provided to students with a framework for solving problems. Excel Tutorials are included throughout the textbooks and WileyPlus to help students immediately apply relevant analytics tools to their study and work.

COURSE-SPECIFIC POLICIES AND RESOURCES

Missed or late assignments, and regrading of assessments

If an academic concession is granted during the course:

- For individual assignments/projects, students may reweight missed marks to the next assignment/project. If the missed marks are from the last assignment/project, the total grades will be distributed evenly based on finished assignments/projects.
- For group projects, students with a valid academic concession may reweight missed marks to the final exam

For cases without academic concessions granted, late or missed submissions for assignments or projects will not be accepted and will receive a grade of zero. I strongly recommend starting your assignments early to ensure timely completion. Extensions for due dates will NOT be granted to any specific students, even in cases of technical difficulties. In the case of missed exams without valid academic concessions, make-up final exams will not be offered and will receive a grade of zero for your final exam

Email Communications

For effective email communication, kindly include the course name "BAAC 511" and section number in the subject line of all emails. I am dedicated to promptly addressing your inquiries; however, please bear in mind that due to the substantial volume of emails, it may take me 24 to 36 hours to provide a response. Emails received over the weekend will be attended to on Mondays.

Before the due dates, we are more than happy to address any questions to seek clarification on any aspects that you find challenging, and I will do my best to provide assistance. However, in the interest of fairness and to uphold the integrity of the evaluation process, we will not be able to respond to emails directly asking for the checking or validation of answers before the due dates. It is crucial for everyone to have an equal opportunity to engage with the material and submit their work independently.

Academic Concessions

If extenuating circumstances arise, please contact the RHL Graduate School program office as early as reasonably possible, and submit an Academic Concession Request & Declaration Form. If an academic concession is granted during the course, the student will be provided options by RHL, or by the instructor in consultation with RHL, per UBC's policy on Academic Concession.

Other Course Policies and Resources

Respectfulness in the classroom

Students are expected to be respectful of our community at all times, including community members, faculty, staff and peers. This means being attentive and conscious of words and actions and their impact on others, listening to people with an open mind, treating all UBC Sauder community members equally and understanding diversity. Students who act disrespectfully toward others will be asked to leave the class and be marked as absent for the day. They may also be removed from a team, lose credit for in-class assessments and activities, or be asked to complete a group assignment individually. Incidents of misconduct or suspected misconduct will be investigated.

Code Plagiarism

Code plagiarism falls under the UBC policy for [Academic Misconduct](). Students must correctly cite any code that has been authored by someone else or by the student themselves for other assignments. Cases of "reuse" may include, but are not limited to:

- the reproduction (copying and pasting) of code with none or minimal reformatting (e.g., changing the name of the variables)
- the translation of an algorithm or a script from a language to another
- the generation of code by automatic code-generations software

An "adequate acknowledgement" requires a detailed identification of the (parts of the) code reused and a full citation of the original source code that has been reused.

Students are responsible for ensuring that any work submitted does not constitute plagiarism. Students who are in any doubt as to what constitutes plagiarism should consult their instructor before handing in any assignments.

POLICIES APPLICABLE TO COURSES IN THE ROBERT H. LEE GRADUATE SCHOOL

Attendance

Excepting extenuating circumstances, students are expected to attend 100% of their scheduled class hours. Absent students limit their own academic potential, and that of their classmates, and cause unnecessary disruption to the learning environment. Students missing more than 20% of the total scheduled class hours for a course (including classes held during the add/drop period) without having received an academic concession will be withdrawn from that course. Withdrawals, depending on timing, could result in a "W" or an "F" standing on the transcript.

Punctuality

Students are expected to arrive for classes and activities on time and fully prepared to engage. Late arrivals may be refused entry at the discretion of the instructor or activity lead. Students arriving later than halfway through a scheduled class will be treated as absent for that class.

Electronic Devices

Devices such as laptops, tablets, and cell phones are not permitted to be used in class unless directed by the instructor for in-class activities. Students who do not follow the School's policy in this regard may be required to leave the room for the remainder of the class, so that they do not distract others. Research shows that students' use of laptops in class has negative implications for the learning environment, including reducing their own grades and the grades of those sitting around them.

Citation Style

Please use the American Psychological Association (APA) reference style to cite your sources.

Details of the above policies and other RHL Policies are available at:
http://www.calendar.ubc.ca/vancouver/index.cfm?tree=12,199,506,1625

UNIVERSITY POLICIES AND RESOURCES

UBC provides resources to support student learning and to maintain healthy lifestyles but recognizes that sometimes crises arise and so there are additional resources to access including those for survivors

of sexual violence. UBC values respect for the person and ideas of all members of the academic community. Harassment and discrimination are not tolerated nor is suppression of academic freedom. UBC provides appropriate accommodation for students with disabilities and for religious observances. UBC values academic honesty and students are expected to acknowledge the ideas generated by others and to uphold the highest academic standards in all of their actions. Details of the policies and how to access support are available on the UBC Senate website at https://senate.ubc.ca/policies-resources-support-student-success.

Respect for Equity, Diversity, and Inclusion

The UBC Sauder School of Business strives to promote an intellectual community that is enhanced by diversity along various dimensions including Indigeneity (including identification as First Nation, Métis, or Inuit), race, ethnicity, gender identity, sexual orientation, religion, political beliefs, social class, and/or disability. It is critical that students from diverse backgrounds and perspectives be valued in and well-served by their courses. Furthermore, the diversity that students bring to the classroom should be viewed as a resource, benefit, and source of strength for your learning experience. It is expected that all students and members of our community conduct themselves with empathy and respect for others.

Academic Integrity

The academic enterprise is founded on honesty, civility, and integrity. As members of this enterprise, all students are expected to know, understand, and follow the codes of conduct regarding academic integrity. At the most basic level, this means submitting only original work done by you and acknowledging all sources of information or ideas and attributing them to others as required. This also means you should not cheat, copy, or mislead others about what is your work. Violations of academic integrity (i.e., misconduct) lead to the breakdown of the academic enterprise, and therefore serious consequences arise and harsh sanctions are imposed. For example, incidences of plagiarism or cheating may result in a mark of zero on the assignment or exam and more serious consequences may apply if the matter is referred to the President's Advisory Committee on Student Discipline. Careful records are kept in order to monitor and prevent recurrences.

Use of Artificial Intelligence
Generative AI (Including ChatGPT) Not Permitted
Any work submitted must be your own original work, written without outside assistance or collaboration. Any use of generative artificial intelligence (AI), including ChatGPT, is not permitted and constitutes academic misconduct. Any student suspected of submitting work that includes AI generated content may be asked for preliminary work or other materials to evidence the student's original and unaided authorship. The student may also be asked to separately explain or support their work. AI identification methods may also be employed by the instructor. After review, if it is determined by the instructor that submitted work likely contains AI generated content, the work may receive a zero and may be subject to further misconduct measures set out in the UBC Academic Calendar.

COPYRIGHT

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constitutes a breach of copyright and may lead to academic discipline and could be subject to legal action. Any lecture recordings are for the sole use of the instructor and students enrolled in the class. In no case may the lecture recording or part of the recording be used by students for any other purpose, either personal or commercial. Further, audio or video recording of classes are not permitted without the prior consent of the instructor.

COURSE SCHEDULE
(Please note that this schedule is a general guideline and may be subject to change by the instructor.)

Class	Date	Topic	Readings or Activities	Assessments due
1	March 11	• Course Introduction • a refresh on management accounting items • Data Analytics Thinking Framework • Cost Behavior and Cost Estimation Case analysis and Data Analytics (Miguel Company's case) • Using data analytics to analyze cost behavior and estimate future costs • Sophisticated Cost Estimation with Regression methods • Data Analysis Practices in the class	Course Outline Chapter 1 Chapter 2 Chapter 13 *Assigned group discussion involved Chapter 3 Case and data template will be assigned before the class A machining facility & A Tree Trimming Service	Assignment 1 Due on March 17 (by 11:59pm)
2	March 18	• Review of CVP Analysis • Multiple products analysis • Sensitivity Analysis Case analysis and Data Analytics: • Use data analytics to Evaluate CVP Relationship (Dashco Company's case) • Sensitivity analysis and compensation plans (Used car dealership's case) • Practice in the class	Chapter 4 *Assigned group discussion involved Case and data template will be assigned before the class Hand-outs will be assigned during the class.	Assignment 2 Due on March 24 (by 11:59pm)

3	March 25	• Relevant costing and Decision-making for different business scenarios Case analysis and Data Analytics: • Use Goal Seek and Solver to Evaluate information and make optimal Decisions (four mini cases) • Practice in the class	Chapter 5 *Assigned group discussion involved Case and data template will be assigned before the class Handouts will be assigned during the class.	Assignment 3 Due on March 31 (11:59pm) Individual Data Analytics Project Due on April 3 (by 11:59pm).
4	April 1	• Budget and Variance Analysis • Standard Costing Case analysis and Data Analytics: • Creating a Flexible Budget • Using Data Analytics to Analyze Standard Cost and calculate Variances • Practice in the class	Chapter 10 *Assigned group discussion involved Case and data template will be assigned before the class Handouts will be assigned during the class.	Assignment 4 Due April 7 (by 11:59pm)
5	April 8	• Performance Measurement • the Balanced Scorecard Case analysis and Data Analytics: • Using Data Visualization to Evaluate Performance Based on a Balanced Scorecard • Using Data Analytics to Identify Problem Areas • Final Exam Review	Chapter 18 Case and data template will be assigned before the class Handouts will be assigned during the class.	Group Data Project Due April 12 (11:59pm)

ACKNOWLEDGEMENT

UBC's Point Grey Campus is located on the traditional, ancestral, and unceded territory of the xʷməθkʷəy̓əm (Musqueam) people, who for millennia have passed on their culture, history, and traditions from one generation to the next on this site.

Citation of Generative AI

Style guides have been updated to include citation of generative artificial intelligence (AI), including the APA Style Guide. Your in-text citation and bibliographic citation of AI should follow the APA Style Guide.

To confirm, in addition to following the APA style guide for in-text and bibliographic citation, please include:

- If you quote, paraphrase or use the full output that was generated by AI (for an example, see here):
    o Any prompt(s) used to generate content
    o As an appendix, the original output (e.g. in the form of a full transcript or chat log) of the AI
- If you use but do not quote or paraphrase the AI (for an example, see here):
    o A general statement in the text as to how you used the AI
    o As an appendix, the original output (e.g. in the form of a full transcript or chat log) of the AI