Course Syllabus

Course Title: Managerial & Environmental Accounting

Course Number: SUS 515

Term and Dates: Fall 2, 2015: November 9 – December 13

Course Description:

A primary purpose of this course is to provide learners with a strong understanding of the notion of ‘cost’. Traditional accounting defines the construct in multiple ways (e.g. hard, soft or hidden costs) within an organizational framework. However, managerial accounting of sustainable business necessitates an understanding of additional dimensions such as environmental costs, and proper identification and measurement of such costs, and ultimately, their effective integration into relevant analytical and financial models. In addition, students will also reflect upon the strategies and processes supporting effective transition from traditional accounting principles to effective triple-bottom-line accounting. Building proficiencies with quantitative and modeling tools will also represent a critical course-learning outcome.

Course Credits: 4

Program Learning Outcomes

Students completing the Master of Business Administration in Sustainable Business degree will be able to:

- Demonstrate knowledge and understanding of sustainability fundamentals and the related opportunities, trends and challenges resulting from a system thinking approach to sustainable business management.
- Demonstrate knowledge and understanding of current trends and interrelations in key business areas, including: accounting, finance, law, organizational behavior, marketing, project management, statistical modeling, and strategic leadership.
- Demonstrate critical thinking, quantitative analysis, writing, presentation, collaboration skills and project management skills appropriate for business leadership and graduate-level coursework.
- Develop and apply an ethical framework to executive decision making and organizational leadership.
- Analyze the domestic and global business environments, including their economic, legal, cultural, and ethical contexts.
• Understand emerging business concepts, information technology, and management trends.

Course Learning Outcomes

The student will develop the insight and skills necessary to:
• Explain the differences between financial accounting and managerial accounting, their users and uses.
• Define basic cost terminology and explain cost behavior.
• Describe the manufacturing cost flows and how costs are accumulated and assigned to activities using traditional volume-based costing approaches.
• Explain how activity-based costing can be used to overcome the limitations of traditional costing approaches, and how activity-based management can be used to facilitate more efficient asset utilization and cost reduction.
• Define budgeting and discuss its role in planning, control, and decision-making; address the behavioral and ethical dimensions of budgeting.
• Discuss how cost management and value-chain analysis relate to competitive advantage.
• Compute the cost of quality by preparing a quality cost report; explain its use.
• Explain how environmental costs can be assigned to products and processes.
• Discuss ways that environmental costs can be measured, reported, and reduced.
• Calculate and interpret cost-volume-profit measures; apply relevant costing and decision making concepts in a variety of business situations.

Extended Course Description:

This is an intensive introduction to the preparation and interpretation of financial information for managers (internal users). The course covers the use of financial instruments in the implementation of a holistic sustainable business approach supporting inclusion of environmental cost accounting within a project creation process and an organizational accounting system as a whole. It adopts a decision-maker perspective with the goal of helping students develop a framework for understanding the distinction between managerial and financial accounting, the role of managerial accounting concepts, and the application of advanced cost control techniques within an organization. The course teaches - what information is needed, where this information can be obtained, and how this information can be used to plan, control, and make strategic and tactical decisions within the context of domestic and global scenarios. The course discussions and problem assignments will enhance students' awareness of unethical financial reporting, and enhance critical thinking, problem solving, and communication skills and best accounting practices applicable to the integration of environmental cost accounting into existing accounting and reporting systems.

Textbook and Materials Required:

Textbook: Cornerstones of Financial and Managerial Accounting, Custom Edition

Authors: Rich, Jones, Heitger, Mowen, and Hansen
Publisher: South-Western
Book Type: Digital Edition in Aplia; additional required material in the print copy of the eBook. Please see course site for important Aplia information.

Note: Additional required resources (articles, case studies) available online. See Course Materials Folder in course site.
TEACHING PHILOSOPHY AND METHODOLOGY

Teaching and learning in the Accelerated Online Programs at Marylhurst focuses on knowledge or content areas which are current and relevant, on interaction among instructors and students, and on feedback and evaluation to affirm and challenge students to further understanding.

This approach generally comes out of a belief that learners actively construct their own understanding and knowledge of the world through personal experience and reflecting on those experiences. As learners encounter new information and experiences, they must reconcile them with past understandings. Sometimes that reconciliation involves changing what was believed or even discarding the new information as irrelevant or out of sync.

All of us as learners must ask questions, explore, assess what we know, and actively reflect on our learning. In this view, learners are not the “empty containers” to be filled with new knowledge, but rather participants who must be actively engaged in the process to maximize learning.

This course is planned to provide access to new knowledge and experience, and a safe environment in which to think, share, change, and reassess current knowledge. Critical thinking skills and the ability to express thoughts and questions are central, as are respectful listening and sharing to all involved in the course discussions.

ASSESSMENT AND EVALUATION

Discussion Board Expectations and Assessment:
The discussion boards are our virtual classroom. They also serve as evidence of your attendance and participation. Throughout this class and the Marylhurst MBA program, you are expected to treat each other (and your instructor) with respect. Everyone will be given an opportunity to take compelling positions on issues and topics, persuade others with appropriate rationale, and identify alternative perspectives while maintaining a positive, productive, and professional discussion environment. These are key skills for lifelong business success.

Your discussion board postings will be evaluated in the areas of timeliness, quantity, quality and visibility as detailed in this document. These criteria show the minimum standards for receiving a passing grade of C. Please refer to your instructor for clarification of “A” level expectations.

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<tr>
<th>Evaluation Criteria for Discussion Board Participation:</th>
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<tr>
<td><strong>Quality:</strong> Postings should reflect a strong understanding of the topic and should include substantive ideas supported by course readings, personal experience or additional research. Posts should extend or deepen discussion in a relevant way.</td>
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<td><strong>Timeliness:</strong> Initial responses to the DQ are made early in the discussion period. Replies to fellow students are presented in a timely manner to allow for robust discussion and reflection. Must meet deadlines to receive credit.</td>
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<td><strong>Visibility:</strong> Actively involved 4-5 days per week.</td>
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<td><strong>Quantity:</strong> Post a first response to the DQ plus a minimum of 3 additional discussion responses in each discussion for a passing grade. Responses must be posted over several days.</td>
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Readability: Posts are visually attractive and understandable to your readers, e.g. break text into paragraphs, space between paragraphs.

Clarity: Ideas are communicated in clear, grammatical English. Goal of post writing is business writing that is clear, concise, direct and professional.

Due Dates and Deadlines:

Refer to specific assignment directions for deadline information. Papers or projects must be submitted by midnight Pacific time. See Late Policy below.

If you know you will be offline the day an assignment is due, please make sure to post it early. Any time you feel you might be falling behind in the course, it's best to contact the instructor to discuss your situation. Please don’t let time pass.

All assignments should include your name and date submitted on the first page and/or cover page for the assignment. Your last name should also appear in the filename of all uploaded documents. Please add page numbers for all papers of over one page. Points will be deducted if this information is missing.

When emergencies arise, contact your instructor as soon as possible to discuss options. Extensions and alternatives are given at the instructor’s discretion.

Late Policy for AOP Courses

- Late assignments will be deducted 10% for each day late (10% of total assignment credit). No assignments can be accepted 3 days or more past the due date (i.e. If an assignment is due on Sunday at midnight, 10% will be deducted if it is submitted after 12:01 on Monday, and the work will not be accepted after midnight Tuesday.) No assignments can be accepted after the last day of class.
- Discussion posts: Initial responses during the course week posted after the “first post by” date can receive partial credit. Posts made after the course week receive no credit. It is not possible to make up missed discussions.
- At the discretion of the instructor, exceptions may be made for extraordinary circumstances. Prior approval from the instructor is needed.
- No extra credit, resubmission of work for re-grading, or make-up work is allowed.

Your final grade will be determined using the Marylhurst University Grading Scale:

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<tr>
<th>Grade</th>
<th>Points</th>
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<th>Points</th>
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<tbody>
<tr>
<td>A</td>
<td>950 to 1000</td>
<td>C+</td>
<td>775 to 799</td>
</tr>
<tr>
<td>A-</td>
<td>900 to 949</td>
<td>C</td>
<td>725 to 774</td>
</tr>
<tr>
<td>B+</td>
<td>875 to 899</td>
<td>C-</td>
<td>700 to 724</td>
</tr>
<tr>
<td>B</td>
<td>825 to 874</td>
<td>D</td>
<td>600 to 699</td>
</tr>
<tr>
<td>B-</td>
<td>800 to 824</td>
<td>F</td>
<td>0 to 599</td>
</tr>
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Your total points will be determined on the following components:

<table>
<thead>
<tr>
<th>Grading Components</th>
<th>Possible Points</th>
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<tbody>
<tr>
<td>Discussion Assignments – 10@ 40 points each</td>
<td>400</td>
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<tr>
<td>Problems Weekly Chapter Problems in Aplia– 80 points each week</td>
<td>400</td>
</tr>
<tr>
<td>Environmental Accounting Problem</td>
<td>200</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1000</strong></td>
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**Course Schedule and Assignments**

**ASSIGNMENTS**

**Weeks 1 – 5 chapter problems**

Each week you will complete the chapter problems assigned in the Aplia platform. Please make sure that you have registered for the section in Aplia that corresponds to the section you are in in Canvas.

*Review of the week's assigned Aplia chapter and completion of one attempt at the problems is due by Wednesday each week, to prepare you for DQ2, which has an initial post due by Thursday. Completion of the assigned Aplia questions for grading purposes is due by Sunday each week.*

**Weeks 1 – 5 Discussion Questions**

Each week has two discussion questions, and the initial reply to question one is due on Tuesday and question two (which requires familiarity with the week’s assigned Aplia material) is due on Thursday. Throughout the week, you need to participate on at least four days out of seven (on top of your initial responses).

**Week 4 Assignment:**

**Environmental Accounting Exercises (preparation)**

Please note that the print copy of the eBook is needed to complete the Week 4 readings and Week 5 Assignment. Work should begin on Ch. 14 – Exercises: 16, 17 and 21, on pp. 345-347. This assignment is due at the end of week 5.

**Week 5 Assignments:**

**Environmental Accounting Exercises**

Complete Ch. 14 – Exercises: 16, 17 and 21, on pp. 345-347 of the print copy of the eBook. Submit one file to Week 5 Assignment link by Midnight Sunday. (This assignment is worth 200 pts.)
**Marylhurst Writing Standards:** Writing is one of the central activities through which students learn, communicate, and demonstrate learning. Academic writing differs from other forms of writing in that it usually:

- is appropriately narrow in focus,
- presents an argument based on sound critical thinking,
- draws upon and properly acknowledges the work of others, and
• presents new understanding in an organized fashion.

Unless otherwise indicated by the instructor, all writing in Marylhurst University classes, from electronic bulletin boards, to personal essays, to formal research papers, will be evaluated on the basis of Standard American English, quality, creativity, effectiveness of argumentation and reasoning, and accuracy of information. In addition, academic writing will be evaluated on the selection and use of appropriate supporting material.

**Documentation Style:** APA is the recommended format of Marylhurst University School of Business. All of your assignments should be written in APA format unless otherwise specified.

**Preventing Plagiarism:** Plagiarism is a form of academic dishonesty that occurs when a student uses information or material from outside sources without proper citation. Plagiarism is grounds for disciplinary action at Marylhurst. It is a student's responsibility to understand plagiarism and its consequences. Students should consult their instructor, their department chair, the Writing Center, or staff at Shoen Library if they have any questions about preventing plagiarism. Plagiarism occurs if:

1. The student doesn’t cite quotations and/or attribute borrowed ideas.
2. The student fails to enclose borrowed language in quotation marks.
3. The student doesn’t write summaries and paraphrases in his/her own words and/or doesn’t document his/her source.
4. The student turns in work created by another person (e.g., another student, downloaded from the internet, etc.).

Students who submit or use their own prior work for a current course or work from one current course in another course without express permission from their professors may also be guilty of academic dishonesty.

Consequences: If it is determined that a student has plagiarized or engaged in other forms of academic dishonesty, the student will likely fail the assignment and possibly the course, despite points earned through other work. Acts of academic dishonesty are reviewed for disciplinary action by the Vice President for Academic Affairs. **Engaging in plagiarism and other forms of academic dishonesty can result in dismissal from the University.** For additional information, see “Academic Honesty” in the current Marylhurst Catalog and “Conduct Code” in the Student Handbook.

**Writing Resources:** Marylhurst’s undergraduate and graduate programs have adopted a writing handbook, Diana Hacker’s *A Writer’s Reference, 8th Edition*, to help students develop their writing skills. Writing help is also available through SmarThinking, a 24/7 tutoring service available for all AOP students at no charge. You can access SmarThinking by logging into MyMarylhurst, [https://my.marylhurst.edu/ics/](https://my.marylhurst.edu/ics/), with your Student account and selecting the link in the navigation area. The first time you log in you’ll be asked to create your own account.

**Student Rights and Responsibilities:** All members of the Marylhurst community are expected to act in ways that foster the university’s primary function of education. Conduct that interferes with this educational responsibility will be dealt with directly.

Please refer to the Marylhurst University Student Handbook, for specific information about student rights and responsibilities, as well as the policies and procedures. The *Handbook* is available online at: [www.marylhurst.edu/studenthandbook](http://www.marylhurst.edu/studenthandbook)
For further information contact the Vice President for Enrollment and Student Services at 503.534.4023 or deanofstudents@marylhurst.edu

**Need For Accommodations:** If you have a physical or learning disability and you need accommodation, please be certain you are registered with the Director of Student Services at 503.534.4073.

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**IMPORTANT NOTICE REGARDING ACADEMIC POLICIES –**

**Course Completion**
Students are expected to complete all courses for which they register.

Dropping a Course: Students may drop a course without penalty until the published add/drop deadline.

Withdrawal from a Course: Students who encounter unexpected difficulties after the add/drop deadline may officially withdraw from the course through the Office of the Registrar through the last scheduled class meeting (or last class date for online courses) as per the Schedule of Courses.

Incomplete: An Incomplete (I) grade may be granted at the discretion of the instructor when:
1. No more formal instruction is needed;
2. At least 75% of the coursework (e.g., assignments, class participation) has been completed; and
3. The quality of work has been satisfactory; but
4. Some coursework cannot be completed before the grading deadline due to illness or unexpected circumstances beyond the student’s control.

The Incomplete is granted for a period of one academic term.

For more information on course completion and other academic policies, see [www.marylhurst.edu/registrar/policies.php](http://www.marylhurst.edu/registrar/policies.php) or the Marylhurst University Catalog.

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