

## EMBA 222: Tentative Schedule

Date	Time	Topic
Fri. 10/13/2023	3:00 - 7:00 pm	Cost Concepts; CVP
Sat. 10/14/2023	8:00 am - 2:00 pm	CVP; Decision Framing; ABC
Fri. 10/20/2023	3:00 - 7:00 pm	Master Budgeting; BSC
Sat. 10/21/2023	8:00 am - 2:00 pm	BSC; Ethics; Flex Budgeting; Relevant Costing
Fri. 10/27/2023		No Class – group work
Sat. 10/28/2023		No Class – group work
Fri. 11/03/2023	3:00 - 7:00 pm	TOC (The Goal)
Sat. 11/04/2023	8:00 am - 2:00 pm	TOC (The Goal); Case Presentations

### WEEK 1

#### Friday, Oct. 13, 2023 – 3:00-7:00pm

- Intro to course
- Syllabus
- Learning Journal
- Case Presentation Outline
- Sample Case PPT presentations
- Groups formed, introduced
- Creative Inquiry Exercise
- Cost flows (Ch. 2) [3-6]
- Cost behavior (Ch. 2) [7-10]
- Two income statements (Ch. 2) [11]
- CVP analysis (Ch. 3; Bike example) [12]
  - XY Chart [13]
  - Formulas [14]
- Accounting Information System Diagram [15-17]
- Dinner
- Learning journals (Growth)

#### Saturday, Oct. 14, 2023 – 8:00am-2:00pm

- Review
- Breezy Boat Company (Case Inquiry with partners) [18-20]
  - Decision Framing (posted on the board)
- ABC and OH allocation (Ch. 6) – Classic Brass example [21-25]
- ABC – Sarver example [26-32]
- Case discussion: Fine Print Company (A),(B),(C)
- Lunch
- Learning Journals (Growth and Application)

## WEEK 2

Friday, Oct. 20, 2023 – 3:00-7:00pm

- New Groups; Results of Exam #1
- Budgeting/Profit Planning (Overview of the Master Budget and its Purposes) [33-45]
- Problem 9-22 discussion: Granger Stokes (Behavioral Aspects of Budgeting: Ethics and the Manager) [46]
- Case 9-28 discussion: Ferguson & Son Manufacturing Company (Evaluating a Company's Budget Procedures) [47-48]
- Teams read and discuss the three cases -- Choose one of the three cases for Weeks 3 and 4.

Saturday, Oct. 21, 2023 – 8:00am-2:00pm

- Balanced Scorecard [49-53]
- Case discussion: Weierman Department Store (Constructing a Balanced Scorecard) [54-55]
- Ethics: Teaching [57-58]
- Ethics: Assessment [59-60]
- Flexible Budgets (Static Budgets; Flexible Budgets; Overhead Performance Report) [61-72]
- Relevant Costs for Decision Making (Ch. 7) [73-87]
- Learning Journals (Application, Analysis, and Synthesis)

## WEEK 3 (no class; group work)

Sunday, Oct. 22, 2023 -- Sunday, Oct. 29, 2023

- Groups work off-site on cases.
- Cases should be analyzed, solved, and prepared for a group presentation on the last day of class, Saturday, Nov. 4, 2023.
- Write in Learning Journals (Application, Analysis, and Synthesis)

## WEEK 4

Friday, Nov. 3, 2023 – 3:00-7:00pm

- The Goal (Throughput Accounting; TOC) [89-104]

Saturday, Nov. 4, 2023 – 8:00am-2:00pm

- Groups present final cases
- Learning Journals (Application, Analysis, and Synthesis)

Learning Journals are due by 5:00 pm on Monday, Nov. 6, 2023 and are to be submitted in the Assignments module of the Canvas course website.