

Welcome to BUS 752!

This course addresses the development and use of cost information for strategic and tactical managerial decisions. At the end of the course, you will be able to:

1. Develop and/or interpret estimates of the cost of resources consumed by a product or service using traditional and activity-based methods. This will require a working knowledge of cost accounting terminology, cost behavior, cost allocation, and the structure of cost reporting systems (MBA Learning Goal 5: Managing organizational resources)¹
2. Conduct two-stage relevant cash flow analyses to support managerial decisions, including identification of quantitative discounted cash flow effects, quantitative and/or qualitative real option value, and additional qualitative costs and benefits (MBA Learning Goal 3: Solving organizational problems)
3. Conduct an assessment of individual and/or organizational performance and of the organization's performance measurement system, including evaluations of performance measures and performance targets (MBA Learning Goal 2: Managing organizational strategy)
4. Write a persuasive one-page memo in support of your recommended action plan as a manager (MBA Learning Goal 3: Communicating organizational issues)

How to reach me

Professor	Nathan V. Stuart
Office	1459 Sage Hall
Telephone	(920) 424-3472
E-Mail	stuartn@uwosh.edu ← This is by far the best way to reach me
Class Meets	Thursday, 6:00 PM – 9:10 PM
Location	Sage Hall 2215, Oshkosh Campus

The syllabus, and continuous improvement

This document and all other documents to which this document refers (especially the schedule document) are part of the syllabus. All such documents are available on the course D2L page unless otherwise specified.

You are responsible for their content and for following the procedures they describe for preparing and submitting your work.

I consider this syllabus to be a contract between you and me, and I will not deviate from it substantially without your permission. I reserve the right, however, to make changes to the timing of topics and other minor matters. I will always announce such changes at least one week before the affected class session.

I am always open to constructive feedback. I will periodically conduct a process check to determine what is working well and what I might change to improve the learning environment.

¹ The approved learning objectives for the UW Oshkosh MBA Program are on the last page of this syllabus.

Staying in touch

I expect you to check your *UWO email* and the course D2L page regularly for course information and updates. You are responsible for all information I disseminate through these channels. I will deliver new information to you through announcements on D2L unless there is time-sensitivity that makes an email more appropriate. I also commit to checking my email regularly and responding in a timely fashion (see more details below).

Successful Communications Strategies

1. Include “BUS 752” in the subject line of all emails, particularly if you are using a non-UWO account. This reduces the possibility of UW Oshkosh spam filters catching your email.
2. Use a proper salutation, a proper closing, and proper English capitalization, punctuation, and spelling, as you would in a professional business letter. I will return emails that contain “texting” and/or are otherwise not written in a professional matter (e.g., “u” instead of “you”; “i” instead of “I” as the first-person singular pronoun; “4” instead of “for”; etc.).
3. Begin all file names of documents that you send me as email attachments or that you post to D2L drop boxes with your last name. For example, I would submit a document such as “Stuart Assignment 2.” Please remember that, while you only have one “Assignment X” on your computer, I will have one from each of you. I will return attachments that do not begin with your last name.

How to find help

Questions about specific cases and/or assignments	E-mail	I will normally respond to emails within 24 hours. If I will not be able to do so during some period (e.g., when traveling), I will make you aware of this beforehand. Note that this means that if you email questions less than 24 hours before a deadline you are not guaranteed a response before the deadline. By far, this method will get you the quickest response!
	Telephone	I am available for telephone (920-424-3472) conversations regarding course material. Should you wish to set up a telephone conversation, email me three days/times that would work for you and I will send back one that works for both of us.
	In person	I am available for campus office hours by appointment. Should you wish to set up an on-campus appointment, send me three days/times that would work for you and I will send back one that works for both of us. We can also arrange to meet before or after class.
Questions about general concepts and applications, or case interpretation	D2L discussion boards	In addition to the above methods, you can post general questions to D2L discussion boards. My hope is that other students will respond and address the question. You can also share your own experience with the concept in your organization. If student comments do not seem to be resolving an issue, I will attempt to clarify and redirect the conversation, but I will rarely be the first responder.

What you need

The following resources are required for this course:

Item	Location and Comments
Course-specific materials	Readings, cases, example problems, instructional videos, solutions, and other materials posted on D2L
Case packet	Available from Harvard Business School Publishing (HBSP) at https://hbsp.harvard.edu/import/605935
Electronic reserves	Selected articles from Harvard Business Review and other journals. Links to these articles are in the associated D2L content folder for each session. Complete citation information is available in the overview document for each session.

There is no *required* cost management textbook. I will not teach directly from such a textbook, nor will I assign problems from such a textbook. I do not believe any traditional textbook is a good value for the learning objectives of this course. Should you desire an additional source of information on cost management topics, I recommend Mowen, Hansen, and Heitger, *Cornerstones of Managerial Accounting*, South-Western. Any edition will have the basic content and can serve as a reference.

How we will do things – Working Groups

You will be part of a Working Group of 3-4 students. I will form the Working Groups based on the information you provide in your Student Information Sheets, balancing work experience and progress through the MBA program. All members of each Working Group will earn the same scores on all assignments submitted as a group.

As part of your Working Group, you will

- Prepare 12 In-Class Assignments (ICA; Sessions 1-6 and 8-13), uploaded to the D2L drop box ideally before you leave class each week (but not due officially until the end of the day after class). ICA details are in the individual session content areas on D2L.
- Make one Case Kickoff Presentation, where you make a persuasive case for your recommended action plan for your assigned case. More information about the Case Kickoff Presentation is available in the Assignment Expectations and Information folder in the Course Administration content area on D2L.
- Prepare four (4) one-page memos to recommend an action plan for the week's case. Additional details and rubrics are available in the Assignment Expectations and Information folder in the Course Administration content area on D2L and in the individual session content areas on D2L.

I expect each Working Group to develop effective methods for sharing information, working together, making arrangements if and when group members will be away from class, and holding members accountable for equitable contributions (including leaving a member off of a given submission if that member made no contribution). I am available for discussions with Working Groups if there are difficulties in developing effective norms.²

² I will ask you to provide an evaluation of the members of your group at the end of the semester. I may use consistently positive or negative evaluations about a student's group performance to affect that student's final course grade in borderline cases.

How we will do things – The Case Method

The primary teaching materials for the course are cases. Each case will involve application of quantitative techniques and development of an action plan.

There are three phases to the case method.³

Phase 1: Preparation	Before the class when the case is first scheduled	<ul style="list-style-type: none"> • Read the case through, including the exhibits • Read the preparation questions • Re-read the case, matching case facts to the preparation questions. The preparation questions help you focus your thinking as you become familiar with the case • Develop rough responses to the preparation questions
Phase 2: Working Group Analysis	During the class when the case is first scheduled	<ul style="list-style-type: none"> • Prepare the In-Class Assignment with your Working Group and submit to D2L
Phase 3: Action Planning	After the class when the case is first scheduled	<ul style="list-style-type: none"> • Prepare your recommendations and action plan for the case. When developing the action plan, think about what <i>you</i> would do, not about what the case character <i>should</i> do • Prepare a Case Kickoff Presentation if it is your Working Group's turn • Come to class prepared to respond to the Case Kickoff Presentation given your own action plan
	During the second class when the case is scheduled	<ul style="list-style-type: none"> • Make your Case Kickoff Presentation if it is your Working Group's turn • Respond to the kickoff presentation with questions and/or alternatives from your own action plan

How we will do things – Preparation and In-Class Time

My objective is to maximizing in-class time spent in some interactive fashion. In particular, I will not lecture. You must engage the content on your own first, outside of class, so as to be ready to interact with your classmates and with me when you come to class (see below). Whether you prepare for class with the readings, videos, or both, is up to you.

³ The three phases were developed for MBA programs with predominantly full-time students. I have adapted them to address the predominantly part-time (and evening) nature of the UW Oshkosh MBA program. See Erskine et al. (2007), *Learning with Cases* (4th edition), Richard Ivey School of Business Press.

What happens during class?

Class sessions will typically have several interactive segments. Each segment will last only as long as necessary each week.

Segment	Description
1	Case Kickoff Presentation and discussion
2	Housekeeping, in which we take care of questions about course procedures, due dates, etc.
3	Follow-up questions and answers regarding material from the prior weeks and/or from recent assignments (you should review all solutions before class and develop questions)
4	New topics/concepts highlights and example(s); brief case introduction
5	Preparation of In-Class Assignment with your Working Group

Note: We will work on each case for two consecutive sessions and each session will involve working with two distinct cases. Sometimes there will also be a third case that serves as the example problem for analysis in Segment 4.

What you will do – general information

There are four components to your course grade. Details for each component are on the next page. The components have the following weights in determining your final grade:

Assignments	15%
Workplace Application Project (WAP)	15%
Exam 1	30%
Exam 2	40%

While I recognize that you will spend the bulk of your time on the first two components, the exams are weighted most heavily to insure that your final evaluation reflects your *individual mastery* of the course content. Because the assignments can be submitted in groups, and because the WAP is iterative, neither is sufficiently indicative of individual mastery. The time and effort you put in to the assignments is your investment in developing the understanding of and skills to apply the course material. Your successful application of the understanding and skills on the exams is your (short-term) return on that investment.

I will base your final grade on your weighted-average score for all components. I use a standard grading scale to determine the letter grade you have earned:

A range (including A-)	90 – 100%
B range (including B- and B+)	80 – 89.9%
C range (including C+)	72 – 79.9%
F	< 72%

NOTE THAT THE UW OSHKOSH GRADUATE SCHOOL DOES NOT RECOGNIZE ANY GRADE BELOW A “C” AS A PASSING GRADE. THERE IS NO “C-” GRADE AVAILABLE FOR GRADUATE COURSES AT UW OSHKOSH.

I generally use plus/minus grading only when (1) rounding rules cause a student to just miss or just make a cutoff or (2) a student is just below a cutoff but has shown significant improvement during the semester and/or has made significant contributions through participation in class.

I will not curve individual components (e.g., a project, or an exam). I may curve the final course scores, depending on (1) the overall level of effort and participation and (2) the relative difficulty of a particular semester.

A grade of Incomplete (I) is appropriate only in rare situations when a student who is passing the course cannot complete it during the semester. University policy requires that the student complete (not repeat) the course in the subsequent semester. I will follow all University policies in administering Incomplete (I) grades. I will not record an Incomplete (I) grade as a means of avoiding a poor grade.

What you will do – Working Group Assignments

With your Working Group, you are responsible for the following (see Course Schedule for specific deadline information):

- Twelve (12) In-Class Assignments (ICA), each worth 100 points. In-Class Assignments are due at the end of most sessions and involve solving problems that require the new skills and techniques for the week and/or numerical analysis of the Phase 1-2 case for the week.

Please upload your ICA file(s) to the D2L drop box by 11:59 PM on the due date. Your file(s) should be named “Group X ICA #.”

I will post solutions to each ICA after class, and expect you to learn from the solution and use the correct numerical results as you analyze the case further (in your case follow-up assignments and one-page memos, for example).

- One (1) Case Kickoff Presentation to begin Segment 1 of a class session, for which you can earn up to 100 points. Please upload your presentation file as a PowerPoint document to the D2L drop box by 6:00 PM on your presentation day. Your file should be named “Group X Case Kickoff Presentation.”
- Four (4) one-page memos to recommend an action plan for the week’s case. Please upload your memo document to the D2L drop box by 11:59 PM on the due date. Your file should be named “Group X Memo #.” See documents in the Assignment Expectations and Information folder in the Course Administration content area on D2L for more information about memo expectations and parameters.

What you will do – Other Assignments

Individual Assignments

As an individual, you will complete:

- Eleven (11) Prep Quizzes, 100 points total. These are D2L quizzes consisting in up to 10 multiple choice or true-false questions and must be completed by 6:00 PM on the dates indicated in the course schedule. The quizzes are intended to encourage you to prepare for class and to direct your attention to important items from the chapters and cases.
- Seven (7) case follow-up assignments (CFA), 100 points total. These are short (less than one page) discussions of a case or cases from the week's session. Please upload each CFA to the D2L drop box by 11:59 PM on the due dates indicated in the course schedule. Your file should be named "YourLastName CFA #."

Optional Bonus Assignments

There are two optional assignments, ICA 7 and ICA 14. ICA7 is due at 6:00 PM on the day of Session 7. You can earn up to 100 points toward your first-half in-class assignment total, up to a maximum of 600 points. ICA14 is due at 6:00 PM on the day of Session 14. You can earn up to 100 points toward your second-half in-class assignment total, up to a maximum of 600 points. Please name your ICA 7 and ICA 14 submissions using the same instructions as for homework assignment files.

Note that you may work with up to three other students on ICA 7 and ICA 14. See ICA 7 and ICA 14 for details.

What you will do – Workplace Application Project

The Workplace Application Project (WAP) requires you to apply course concepts to your particular workplace. While the genesis of cost accounting and management was in manufacturing organizations, the concepts and techniques apply to financial institutions, health-care settings, educational institutions, etc. The WAP allows you to (1) demonstrate mastery of the course material by applying it to a place you know better than I do and (2) learn more about your workplace and how you can contribute to your organization's success.

You will have the opportunity to revise each part based on feedback from me and resubmit. As long as you are making a good-faith effort both to submit the first draft of each part by the indicated due date and to respond to my questions and concerns, the revision opportunity will be available. Complete details about the WAP are in the Course Administration content area in D2L.

Set up an appointment with me *immediately* to discuss any concerns you have with your ability to meet the requirements of the WAP. Past students and I have always been able to overcome issues of confidentiality, lack of access, and other such concerns, *conditional on early identification of the problem*. If you wait until just before the deadline(s) to identify and address such problems, our chances of finding an acceptable solution are significantly reduced.

What you will do – Exams

Exams are cumulative and take-home. Exam 1 covers Sessions 1-7; Exam 2 covers the entire semester. You will specify the time within a given window at which you want to begin the exam, and I will email you the exam at that time. Your responses will be due 48 hours after you receive the exam.

Each exam will consist of several questions and problems and a one-page memo case analysis.

I want you to succeed

Class Participation

The more interactive each in-class activity is, the more the class will learn from it. The more you participate in each activity, the more you will learn from it.

While there is no specific component of your course grade connected to participation, I will take participation into account if your numerical grade is on the border between two letter grades.

Extra Credit

There may be opportunities to earn additional points from time to time. These opportunities will be available to all students and not on an individual basis. Under no circumstances will I offer opportunities to earn extra points to any individual student. Please do not ask.

Use Techniques When Appropriate

Workplace problems rarely come with written guidance for how to go about solving them. I want you to be able to recognize when to apply the concepts and tools from BUS 752 even once the class is complete. To that end, I expect you to apply concepts and tools when appropriate, without being explicitly asked to do so, once we have covered them and practiced their use in class.

There are three particular types of analyses where past students frequently did not recognize and apply the tool that would have guided them to a complete response:

1. When asked to assess the quality of a performance measure, students did not assess the signal, noise, and manipulability of a performance measure
2. When asked whether a multiple-cost-driver system would be a good investment, students did not use the four-question flowchart
3. When asked to recommend a course of action, students did not include the analysis required to develop a cost-benefit comparison equation (CBCE). That is, the analysis does not include a single quantitative cash flow effect (that accounts correctly for taxes and time), the primary qualitative benefits and costs, and a summary statement that you recommend the specific course of action because the net benefits of this course of action are larger than the net benefits of other available courses of action.

Some other information*Student Responsibilities*

You are responsible for all delivered content, written and oral. Notes taken during the class period should be an integral part of your study materials.

If you miss a class session, you are responsible for studying the material and, if possible, obtaining the notes and other information about the class session from a peer. I will be happy to answer specific questions you have about the material.

Attendance

There is no graded component for simply attending class. I will keep track of attendance only because it helps me learn your names and it helps me diagnose performance problems if they occur.

D2L Materials

All materials distributed in the course, in hardcopy or via the course D2L page, are ©2019 by Professor Nathan V. Stuart unless otherwise indicated.

Grading Errors

If you believe you have received an incorrect score for a class component, email me with a brief explanation of your concern. If your concern involves a mechanical error (such as a data entry mistake), I will correct the problem immediately. If your concern involves the number of points I awarded for your answer, describe the discrepancy and I will contact you to discuss your position.

Special Accommodations

In accordance with the Americans with Disabilities Act and with UWO policy, I will accommodate appropriate requests for modified quiz, exam, and/or assignment formats. Students requesting such accommodation must first register with Disability Services in the Office of the Dean of Students. Disability Services will provide documentation to the student who must then provide this documentation to me when requesting accommodation. Such documentation and requests should be made no later than the second week of classes.

Let's treat each other with respect and help each other learn

You have a professional relationship with me, your professor, and with your classmates. They and I expect that you will behave professionally and with integrity throughout the semester.

Professional behavior includes:

- Preparing for class and attending with all of the appropriate materials
- Being on time for class sessions. This means being in your seat and ready to go at 6:00 PM, not sliding into the room at 6:00 PM
- Informing me before class if you will be late or absent. I do not want to know the reason(s); I trust you to make informed decisions about how you spend your time. I do expect you to do me the professional courtesy of telling me you will not keep or be on time for a scheduled appointment with me (note that I consider class to be a scheduled appointment)
- Participating in an equitable fashion with your Working Group, including scheduling and attending meetings, delivering initial drafts or suggested revisions in a timely fashion, and contributing to in-class analysis
- Entering the classroom during breaks, not during briefings and discussions
- Remaining in the classroom during briefings and discussions
- Returning from scheduled breaks in a timely fashion
- Listening carefully and respectfully when I am speaking and when one of your classmates is speaking
- Refraining from conducting private conversations during class
- Asking questions in a manner conducive to clarification and additional learning
- Turning off all portable electronic devices before class begins. Answering a cell phone in a manner that distracts the class in any way is unacceptable.
- Using your laptop during class only for taking notes and/or real-time analysis. If you are going to surf the net, correspond via email, or IM during the class period, do so in some location other than the classroom. Conducting such activity during class certainly distracts from your own ability to benefit from the class, which is your own choice; you may *not* engage in behavior in the classroom that distracts others from attending to the material.
- Preparing to leave the classroom only after I have dismissed the class

It is not professional to interfere with a classmate's desire or ability to attend to, engage in, and learn from BUS 752, both in and out of the classroom.

Repeated unprofessional behavior will affect your course grade.

Please don't cheat

UWO is committed to a standard of academic integrity for all students. The system guidelines state: "Students are responsible for the honest completion and representation of their work ... and for respect of others' academic endeavors" (s. UWS 14.01, Wis. Adm. Code). Students are subject to disciplinary action for academic misconduct, as defined in s. UWS 14.03, Wis. Adm. Code.

I encourage you to review the procedures related to violations of academic honest as outlined in Chapter UWS 14, WI Administrative Code. The system guidelines and local procedures are printed in the *University of Wisconsin Oshkosh Student Discipline Code*. You can read these and other conduct guidelines online at <http://www.uwosh.edu/dean/conduct.htm>.

Specific questions regarding the provisions in Chapter UWS 14 (and institutional procedures approved to implement Chapter UWS 14) should be directed to the Dean of Students Office.

I will not tolerate a lack of academic integrity. Proscribed behavior includes, but is not necessarily limited to, all forms of plagiarism and all forms of giving and/or receiving unauthorized assistance with course requirements. I have and will prosecute academic integrity violations, which can result in penalties including, but not necessarily limited to, an assignment or exam grade score of zero or a course grade of F.

Easy ways to avoid this problem include:

- a. Understanding that cases and readings are other people's work. If you choose to use material directly from a source you must use quotation marks as appropriate and cite your source (page number, title, author, etc.). Note also that substantive paraphrasing and/or simply altering the structure of text from a source *do not* qualify as your own work and requires appropriate citation.
- b. Avoiding unauthorized assistance on individual work or during exams. This includes searching the web for material related to case studies.
- c. Talking with me if you are not sure about what is or is not acceptable for a particular assignment or exam.

The University of Wisconsin Oshkosh has an account with an automated plagiarism detection service (TurnItIn.com) that reviews assignments for plagiarism. TurnItIn.com compares submitted documents to a database of journal articles, web articles, and previously submitted papers, and provides a report to the instructor showing whether and how a student plagiarized on a particular assignment. I reserve the right to request that you submit assignments as electronic files and to submit those files to TurnItIn.com to check for plagiarism. For more information about TurnItIn.com and plagiarism, go to the Dean of Students Office at <http://www.uwosh.edu/dean/> and click on the "Student Conduct" link.

MBA Program Learning Goals and Behavioral Objectives

In the category of	Graduates will possess the skills necessary to	And be able to
Leading organizations	Establish organizational goals and develop approaches for achieving those goals through socially responsible and ethical decisions in a variety of contexts.	<ul style="list-style-type: none"> • Evaluate strategic organizational contexts (for example, managing innovation, managing talent and succession planning, managing in a crisis) and establish corresponding action plans • Describe a culture that inspires socially responsible and ethical individual and organizational behavior and develop methods to motivate goal achievement • Identify different influence tactics and evaluate their applicability to a given setting
Managing organizational strategy	Develop, manage, and execute strategy to achieve organizational objectives	<ul style="list-style-type: none"> • Critique, assess, and/or develop the organizational vision, mission, and objectives (i.e., the strategic plan), with attention to relationship building among stakeholders and managing diverse perspectives and objectives • Identify performance measures to assess progress toward achieving strategic objectives • Allocate resources to strategic initiatives necessary to close gaps between current and desired strategic outcomes • Adapt strategy, objectives, and operations to changing opportunities.
Solving organizational problems	Make effective resource allocation decisions to solve complex problems	<ul style="list-style-type: none"> • Describe, clearly and succinctly, an organizational problem and the desired outcome of problem-solving activity • Apply appropriate quantitative analysis as evidence of the existence of a problem • Select and implement appropriate decision-making techniques for a given problem • Develop and evaluate alternative courses of action to resolve the problem • Select preferred course of action and define implementation plan
Communicating organizational issues	Communicate complex business issues in a precise and succinct manner for the purpose of informing, persuading and/or engaging the communication recipient	<ul style="list-style-type: none"> • Present information in a focused and well-organized manner suited to the intended audience • Develop persuasive, defensible arguments in support of a managerial position
Managing organizational resources	Develop and work within a systems view of the organization and its areas of functional expertise	<p>Describe the ways in which the following contribute to organizational success</p> <ul style="list-style-type: none"> • Cost management • Financial management • Financial reporting • Human resources management • Information systems • Organizational behavior • Marketing • Supply chain and operations management

Approved by the COB Faculty on 4 May 2017.