



Instructor:

Name: Professor D. Schroeder
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Office hours: 10:00-11:00 MW in-person (or on-line by request)

Class meeting schedule:

Time and place: 12:40-1:35 MWF 230 SB

Course Materials:

1. Demski. *Managerial Uses of Accounting Information*, second edition, Springer, 2008, ISBN 978-0-387-77450-3.

A paperback copy of this book can be purchased through Springer's mycopy program for \$24.95 since the University's library subscribes to Springer's e-book (of course, the book is available through the library as an e-book). To purchase go to www.Springer.com on a university computer (probably won't work on your personal computer), search for *Managerial Uses of Accounting Information*, make sure it is the second edition (orange cover), select "read on-line" (may need to scroll down), select purchase this book for \$24.95 at top of page, then complete the order.

2. Additional materials are available via download from course website: <http://u.osu.edu/schroeder.9/amis-3300/> or Carmen

Course description:

This course surveys the theory, art, and practice (in other words, science) of cost assessment and performance reporting. Typically, the starting point of any such exercise is the organization's accounting system, both its structure and its content. Moreover, what accounting data are interesting and how they might be used depend on what the organization is seeking to accomplish and on what other information resources are available. Our study must reflect this fact. Hence, it must be contextual and it must admit to the presence of complementary and substitute sources of information.

We will focus on three areas: (1) product cost assessment; (2) use of accounting data in decision making; and (3) use of accounting data in performance evaluation. Product cost assessment is the starting point (what will it cost?), as this is where we learn about the organization's accounting system. Decision-making then enters as our first forum for moving from interrogating the accounting library to making a reasoned, professionally

respectable decision. Here, decision framing and competitor interactions will be stressed. Finally, performance evaluation enters as our second forum for moving from interrogating the accounting library to making a reasoned, professionally respectable assessment of performance (did it cost too much?). Our working hypothesis is accounting aids management in its stewardship responsibilities. That is, management continuously strives to improve organizational efficiency (such as utilization of resources via a dynamic production technology, in other words, developing synergy). These efforts include designing and conducting small experiments and evaluating their evidence. Accordingly, experimental design and evaluation are foundational to our study.

Course learning objectives:

Students will recognize the decision usefulness as well as limitations of accounting information.

How this course works:

Mode of delivery: This course meets in-person and employs a discussion format.

Pace of activities: The course is fast-paced, and serious.

The course meets on a MWF schedule. Assigned homework for each day provides the basis for that day's discussion. The assigned readings and problems should be completed prior to the respective discussion. The quality of our discussions is directly reflected in the quality of our learning experience. Prepare diligently and be willing to share your thoughts.

Credit hours and work expectations: This is a **3-credit-hour course**. According to [Ohio State policy](#), students should expect around an average of 3 hours per week of time spent on direct instruction (instructor content and Carmen activities, for example) in addition to 6 hours of homework (reading and assignment preparation, for example).

Attendance and participation requirements: Attendance and participation is central to your learning and consequently is a major component of your grade. The following is a summary of everyone's expected participation:

- **Participating in course activities:**
Students are expected to actively participate in the discussion.
- **Office hours and live sessions:**
All live, scheduled events for the course, including my office hours, are conducted in-person (but you may request a virtual meeting).
- **Participating in discussion forums:**
As part of your participation, each class you can expect to post homework as part of our substantive class discussion on the session's topic.

Course technology in the event we need to employ online course activities:

For help with your password, university email, Carmen, or any other technology issues, questions, or requests, contact the Ohio State IT Service Desk. Standard support hours are available at ocio.osu.edu/help/hours, and support for urgent issues is available 24/7.

- **Self-Service and Chat support:** ocio.osu.edu/help
- **Phone:** 614-688-4357(HELP)
- **Email:** servicedesk@osu.edu
- **TDD:** 614-688-8743

Baseline technical skills for online courses

- Basic computer and web-browsing skills

- Navigating Carmen: for questions about specific functionality, see the [Canvas Student Guide](#).

Required Technology skills specific to this course

- [CarmenZoom virtual meetings](#)
- [Recording a slide presentation with audio narration](#)
- [Recording, editing, and uploading video](#)

Required equipment

- Computer: current Mac (OS X) or PC (Windows 7+) with high-speed internet connection
- Webcam: built-in or external webcam, fully installed and tested
- Microphone: built-in laptop or tablet mic or external microphone
- Other: a mobile device (smartphone or tablet) or landline to use for BuckeyePass authentication

Required software

- [Microsoft Office 365](#): All Ohio State students are now eligible for free Microsoft Office 365 ProPlus through Microsoft’s Student Advantage program. Full instructions for downloading and installation can be found [at go.osu.edu/office365help](#).

Carmen access

You will need to use [BuckeyePass](#) multi-factor authentication to access your courses in Carmen. To ensure that you are able to connect to Carmen at all times, it is recommended that you take the following steps:

- Register multiple devices in case something happens to your primary device. Visit the [BuckeyePass - Adding a Device](#) help article for step-by-step instructions.
- Request passcodes to keep as a backup authentication option. When you see the Duo login screen on your computer, click **Enter a Passcode** and then click the **Text me new codes** button that appears. This will text you ten passcodes good for 365 days that can each be used once.

Grading and evaluation:

Class participation, homework, making a positive contribution to the learning environment	70%
Quiz	10%
Comprehensive final exam	20%

Course assignments:

Students are encouraged to work in small groups (two to three individuals). Students may propose a work group. **Group membership proposals are due the second Wednesday, September 1.** Final work group assignments will be disseminated by Friday, September 3. Each group will have the opportunity to lead class discussion twice during the semester. Individuals and/or groups may volunteer to lead the discussion on days unassigned to other groups.

Homework is collected (posted to course Carmen assignment page) at the **beginning** of each class. Homework is not graded but may be used to assess your preparation for class discussion. Homework will not be returned. Students should retain a copy of their homework to facilitate class discussion.

Examinations

The quiz and final exam are cumulative examinations. Make-ups for these exams will be given only for acceptable reasons in accordance with University guidelines. The quiz and exam dates are identified in the course schedule below, mark them on your calendar. You must notify me in advance if you have a conflict with the exam time (including illness).

No make-up quizzes will be offered.

Examinations are designed to serve two purposes: (1) to help you assess your comprehension of basic concepts, and (2) to help you evaluate your ability to integrate various topics discussed and to apply them. The examinations will be challenging, and (hopefully) instructive. The exam format will primarily be problems and short essay.

Course schedule:

Tentative outline of topics and example problems for AMIS 3300 Fall 2021

Session	Topic	Reading	Homework
1	Introduction & overview	Preface & ch. 1	Ralph's Warm Up
2	Economic theory of cost	ch. 2	Ralph's Shadow
3	Economic theory of cost	ch. 2	2-11, 2-12
4	Multi-product firm	ch. 3	3-14
5	Multi-period synergistic firm	ch. 3	3-15
6	Accounting vs. economics	ch. 4	4-9 [group 1]
7	Accounting vs. economics	ch. 4	4-14 [group 2]
8	Accounting vs. economics	ch. 5	5-14 [group 3]
9	Impressionism school	ch. 6	6-13 [group 4]
10	Impressionism school	ch. 6	6-15 & supplement [group 5]
11	Modernism school	ch. 7	7-7 (hint: multiply gamma by P_1 and P_2)
12	Modernism school	ch. 7	Ralph's Death Spiral [group 6]
13	Consistent framing	ch. 8	8-13 [group 7]
14	Consistent framing	ch. 8	8-14 [group 8]
15	Uncertainty	ch. 9	9-13 [group 9]
16	Uncertainty	ch. 9	Ralph's Probability Assignment
17	Uncertainty	ch. 9	9-15 [group 10]
18	Uncertainty	ch. 9	9-16 [group 11]
19	Uncertainty	ch. 9	Bayesian Ralph part A & C [group 12]
20	quiz	M 10/11/21	quiz

21	Strategic framing	ch. 10	10-12 & Ralph's Heirloom Partition
22	Strategic framing	ch. 10	10-16 [group 1]
23	Strategic framing	ch. 10	Ralph's Strategic Disclosure
24	Strategic framing	ch. 10	Ralph's Strategic Disclosure
25	Small decisions	ch. 11	11-8 [group 2]
26	Small decisions	ch. 11	11-9 [group 3]
27	Small decisions (omitted variables)	ch. 11	11-11 [group 4]
28	Small decisions (omitted variables)	ch. 11	11-12; 11-15 hint: suppose standard costing is employed, what is the role of the "plug"?
29	Small decisions (missing data)	ch. 11 notes on projections & appendix	Ralph's Technology (part A) [group 5]
30	Small decisions (unobservables)	ch. 11 notes on projections & appendix	Ralph's Technology (part C) [group 6]
31	Large decisions	ch. 12	Ralph's NPV part A [group 7]
32	Large decisions	ch. 12	Ralph's NPV part B [group 8]
33	Long-run decisions	ch. 12 notes	Ralph's long-run frame part A
34	Long-run decisions	ch. 12 notes	Ralph's long-run frame part B
35	Performance evaluation	ch. 13	13-8, 13-9 [group 9]
36	Taxes and incentives	ch. 13	13-14 [group 10]
37	Conditional performance evaluation	ch. 14	14-14 [group 11]

38	Allocation among tasks; continuous performance measures	ch. 15	Ralph's Task Balance
39	Accounting-based evaluation	ch. 16	16-19 correction: Pr(c,r H) = [.15, .15,.35,.35] should read Pr(c,r L) & Ralph's Responsibility Assignment [group 12]
40	Coordination	ch. 18	Ralph's Implicit Incentives
41	Coordination & professional responsibility	ch. 18, 19	18-16, Ralph's Excess part B
42	Professional responsibility	ch. 19 ch. 1 (again)	19-8
Final Exam		R 12/16, 2:00-3:45 pm	

Academic integrity:

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct

(<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-misconduct>)

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University, or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Disability Services:

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. SLDS contact information: slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue

Safety and health requirements:

All teaching staff and students are required to comply with and stay up to date on all [University safety and health guidance](#), which includes wearing a face mask in any indoor space and maintaining a safe physical distance at all times. Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.