

INDEV 202 – Accounting for Development Organizations Winter 2020

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Office Hours: By Appointment only

Thursdays, 10:00am – 12:50pm, STP 201

Course Description and Objectives

Managerial accounting focuses on the use and misuse of accounting information by managers *inside* an organization. In contrast to financial accounting, there are no rules here – no GAAP or other regulatory system dictates what information to use or how to use it. As a result, the challenge is often in determining what information is relevant to a given decision and then correctly analyzing that information.

In the first part of the course we are going to focus on Financial Management Control tools available to the managers of an organization. You will learn:

- How to read a financial Statement
- How to evaluate the financial health of an organization
- Cash flow management
- How to budget and the principals of fund accounting

In the second part of the course, we will discuss Corporate Social Responsibility and how we measure the success of our actions in a social or environmental organization. An overview of impact measurement and reporting systems will complete our course.

Reading Materials

Given the broad range of topics covered, there is no one book that would satisfy our needs in this course. As a result, I have picked a free online resource that covers a majority of the topics we will discuss in the accounting portion of the class: <http://www.principlesofaccounting.com/> Additional reading materials will be suggested, in class, as necessary.

Teaching Methods Used

This course involves a mix of *lectures, cases, skill building exercises, and videos*. The course is highly interactive and students will be expected to contribute to class discussion.

Role of the Instructor

Essentially, the instructor in this course acts as a facilitator and motivator for gaining knowledge. To achieve the learning objectives of the course, the instructor will stimulate and guide discussion, ask questions that probe the depth of your understanding of issues, review theoretical concepts at the cutting-edge of our knowledge of social entrepreneurship, and encourage students to present different points of view.

Role of the Students

The class as a whole is responsible for the learning that occurs. Innovation in presentations and assignments will be expected and rewarded. In addition, to ensure we achieve the learning objectives of this course, you will be expected to attend classes regularly, come prepared for each class, and participate regularly. Please note the following related points:

- 1. Attendance:** It is essential that you attend every class.
- 2. Preparation:** Reading material will be assigned every week. Be prepared to be called upon and contribute to the class discussion. If you have been unable to prepare adequately, please inform the instructor before the class to help avoid embarrassment!
- 3. Participation:** You are expected to effectively and constructively participate in the class: to comment, question, argue, and analyse as appropriate.

Assignments / Grading

The overall grade for this course will be determined as follows:

1. Class Attendance	5%
2. Financial Assessments (x2)	20%
3. Budget Exercise	25%
4. Test 1	30%
5. CSR Company Story & Presentation	20%
	100%

1. Class Attendance

Class attendance will be taken every class. The grade will be determined by a simple average of your attendance over the course of the semester on lecture days. This course has a significant "hand-on" practical aspect and attendance is critical to ensure that every student understands and is able to use the techniques discussed in class in the real world!

2. Financial Assessments

Two short exercises that will give you extra opportunities to use some of the tools learned in class and do research on an assigned topic.

3. Budget Exercise

Budgeting is a critical skill you need to master. You will have the opportunity to create a budget for a (fictional) development organization's new initiative. This will be the capstone assignment for the Management Accounting portion of the course.

4. Test 1

The test is a 3-hour examination: a few multiple choice questions complemented by a few problems that will test your knowledge and comprehension of major accounting course topics covered in the course. The questions/problems to solve in the test will be similar to the ones practiced/covered in the class and your take home exercises.

5. CSR Company Story & Presentation

Stories from the trenches: discovering what works (or not) in the world of CSR, it is your turn to tell the class a story. Can you tell a story in 5 pages and present a summary in 5 minutes or less?

6. Test 2

A final, closed-book, test will conclude the semester. You will have to answer (4 out of 5) questions that will test your knowledge and comprehension of the course topics covered in the second part of the semester. (The list of questions to prepare will be made available 1 week before this exam!)

Other important points to note:**1. Course Syllabus – a guide**

The course syllabus serves as a guide to give you a general idea of what to expect in the sessions. Occasionally, other material may be introduced, which is not on the outline. These items will help to illustrate further the topics under study, and will be of benefit to you. At the beginning of the course we will discuss the detailed class schedule and may make adjustments to better reflect the needs and interests of the students enrolled.

2. Academic Integrity

Please note that students involved in academic dishonesty may receive a zero grade on the course, and a notation of academic dishonesty on their transcripts. In this course, academic dishonesty includes copy or use of unauthorized aids in cases or examinations; plagiarism; submission of work that is not your own; submission of work generated for another course without prior clearance by the instructor of this course; aiding and abetting another student's dishonesty; and giving false information for the purpose of gaining credit.

Plagiarism detection software (Turnitin) will be used to screen assignments in this course. This is being done to verify that use of all materials and sources in assignments is documented. Students will be given an option if they do not want to have their assignment screened by Turnitin. In that case, in the first week of the term, details will be provided about arrangements and alternatives for the use of Turnitin in this course.

A student is expected to know what constitutes academic integrity, to avoid committing academic offenses, and to take responsibility for his/her actions. A student who is unsure whether an action constitutes an offense, or who needs help in learning how to avoid offenses (e.g., plagiarism, cheating) or about “rules” for group work/collaboration should seek guidance from the course professor, academic advisor, or the Undergraduate Associate Dean. When misconduct has been found to have occurred, disciplinary penalties will be imposed under Policy 71 – Student Discipline. For information on categories of offenses and types of penalties, students should refer to Policy 71 - Student Discipline,

<http://www.adm.uwaterloo.ca/infosec/Policies/policy71.htm>

Within ENV, those committing academic offences (e.g. cheating, plagiarism) will be placed on disciplinary probation and will be subject to penalties which may include a grade of 0 on affected course elements, 0 on the course, suspension, and expulsion.

Students who believe that they have been wrongfully or unjustly penalized have the right to grieve; refer to Policy #70, Student Grievance, <http://www.adm.uwaterloo.ca/infosec/Policies/policy70.htm>

3. Late Submission Policy

All assignment submissions will have 10% of the total possible grade deducted for each day late. This means that a submission that is marked out of 100 will have 10 marks deducted for each day late. All submissions are due at 11:30 am on the due date. Submissions received after 11:30 am will be considered late.

NO SUBMISSIONS WILL BE ACCEPTED AFTER 7 DAYS FOLLOWING THE DUE DATE, AND A GRADE OF 0 WILL BE ASSIGNED.

4. Special Needs

The Office for Persons with Disabilities (OPD), located in Needles Hall, Room 1132, collaborates with all academic departments to arrange appropriate accommodations for students with disabilities without compromising the academic integrity of the curriculum. If you require academic accommodations to lessen the impact of your disability, please register with the OPD at the beginning of each academic term.

5. Religious Observances

Student needs to inform the instructor at the beginning of term if special accommodation needs to be made for religious observances that are not otherwise accounted for in the scheduling of classes and assignments.

6. Grievance

A student who believes that a decision affecting some aspect of his/her university life has been unfair or unreasonable may have grounds for initiating a grievance. Read Policy 70 - Student Petitions and Grievances, Section 4, www.adm.uwaterloo.ca/infosec/Policies/policy70.htm. When in doubt please contact your Undergraduate Advisor for details.

7. LEARN

Users can login to LEARN via:

<http://learn.uwaterloo.ca/> (use your WatIAM/Quest username and password)

Documentation is available at: http://av.uwaterloo.ca/uwace/training_documentation/index.html

8. Use of Technology

Off-task use of technology (e.g., communicating with friends or family; using social networking sites; playing games; accessing the internet on websites that do not relate to the course; reading an electronic book that is not related to the course; playing music or video, etc.) during instruction which are distracting to self or others are prohibited.

The specific guidelines for this course are as follows. All cell phones, smartphones (Blackberries/iPhones/Android) etc. must be turned off during class. Please ensure that your devices are off and not on vibrate or ring to avoid distracting other members of the class. This policy has also been set due to the distracting nature of texting during class.

Laptops/netbooks/tablets may be used in lecture for word processing purposes ONLY (i.e. no web browsing, social networking, games etc.), unless as part of a designated class activity. Please ensure that any other software is turned off (not minimized) during class. Using any other software is prohibited since research (and past experience) has shown it to be distracting to those students seated in front, beside and behind you. Also remember that prior to class, during breaks etc., other students can view your screen so you should take caution in using other software at these times. Students who cannot adhere to this policy will be asked to leave the class.

Audio recording of lectures is permitted for the purposes of personal studying only. Rebroadcast or distribution in person or via the internet of an audio recording from one of my lectures is only permitted with my written consent. Video recording (and still pictures) of lectures (or lecture material) in whole or in part is not permitted.

Impact Reporting

Schedule Summary

Class#	Date	Topics	Assignments Due
1	Jan 9	Introduction to Management Accounting	
2	Jan 16	Financial Statements	
3	Jan 23	Ratio Analysis	<i>Accounting Exercise 1</i>
4	Jan 30	Budgeting and Forecasting	
5	Feb 6	Cash Flow Management	
6	Feb 13	Fund Accounting/Management Reporting	<i>Accounting Exercise 2</i>
	Feb 20	<i>Mid-Term Study Break</i>	
7	Feb 27	Test 1	
8	March 5	Independent Budget Exercise work – no class	
9	Mar 12	Independent Budget Exercise work – no class	<i>Budget Exercise</i>
10	Mar 19	Measuring non-financial results and program evaluation – Cookie Exercise!	
11	Mar 26	BOP, CSR and Corporate responses to the BOP challenges	
12	Apr 2	<i>CSR Presentations</i>	<i>CSR Story & presentation</i>