

DUTCHESS COMMUNITY COLLEGE
Managerial Accounting
ACC 204
Spring 2010

Section 020 Tuesdays and Thursdays 9:00 – 10:50 T 214	Section 030 Mondays and Wednesdays 12:00 – 1:50 T 318
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TEAM ASSIGNMENTS

There are four Team Assignments worth a total of 15 points toward your final grade.

Deliverable #	Point Value	Assignment	Sect 020 Tentative Due Date	Sect 030 Tentative Due Date
1	2	BYP 1-1	January 28	February 1
2	3	Case 1	February 18	February 22
3	4	Case 2	March 11	March 10
4	6	Case 6	April 13	April 14

DELIVERABLES 1, 2 & 3

- Each team is expected to provide me with a memo with their solution to each assignment.
 - The memos must adhere to the *Memo Standards* listed below.
- Each assignment will be graded based on
 - correctly solving the problem
 - clarity of presentation
 - adhering to memo standards
- Each assignment should have a Compensation Proposal as outlined in the *GRADING and The COMPENSATION COMMITTEE* section below.

MEMO STANDARDS

Memos that fail to adhere to the following standards will be penalized:

- They must be delivered on time. A penalty of 1 point will be deducted if it is not delivered at the beginning of the scheduled class and an additional point for each additional day the memo is late.
- They must be typed: handwritten memos are unacceptable.
- They must be properly identified by team name AND number.
- They should list the members of the team.
- They should be dated.
- The pages should be numbered, preferably in the format *1 of 4, 2 of 4, etc.*
- The pages should be stapled together.
- The memo should be concise and the contents should be laid out in a clear and logical manner.

DELIVERABLE 4

Case 6 is a comprehensive exercise in preparing budgets for a new business.

It must be done in Excel. The grade on this assignment will be based on both

- correctness of answers and
- proper use of Excel

Each team must hand in:

- a print out of all the required schedules and narrative in proper form:
 - The *Memo Standards* listed above apply.
 - Schedules must be formatted to fit on single pages
- an electronic copy of the Excel spreadsheet
 - ALL calculations should be done within the spreadsheet, i.e., you should NEVER use a calculator and type the answer into the spreadsheet.
 - Each input assumption should have ONLY ONE input in the spreadsheet, i.e., *Expected Unit Sales* should have only one input and all schedules that require it will reference the single input.
 - I will change one of the input assumptions, e.g., *Expected Unit Sales*, and will check to see that all schedules within the spreadsheet change accordingly.
- The fourth and last assignment should have a FINAL Compensation Proposal as outlined in the *GRADING and The COMPENSATION COMMITTEE* section below. This proposal is applicable to the entire grade for the semester, not just the last deliverable

GRADING and The COMPENSATION COMMITTEE

TEAM SKILLS ASSESSMENT FORMS Penalty Adjustment

All submissions will be graded on their merit. This grade will be multiplied by the ratio of the number of team members who handed in a Team Skills Assessment Form / the number of team members.

Example: Your team submits the First Deliverable and receives the full 2 points. However, only 4 of your 5 team members hand in a Team Skills Assessment Form. The adjusted grade for this submission will be $(2 * 4/5 =)$ 1.6 adjusted points earned by the team.

Calculation of TOTAL TEAM POINTS

TOTAL TEAM POINTS = adjusted points earned by the team * number of members in the team.

E.g., if the team scores 7 out of 10 points on the assignments during the semester, and there are 5 members on the team, then they have earned $7 * 5 = 35$ TOTAL TEAM POINTS.

Allocation of TOTAL TEAM POINTS to Team Members

All members of the team are on the *Compensation Committee* for your company. (Note that in real companies it is rare for the managers to be on the Compensation Committee that decides their own salary.) You must decide on how the team's points are to be distributed among the team members.

EXAMPLES:

- You may choose to share the points equally among all the team members, in which case each member would receive 20% (i.e., 1/5) or 7 points in our example.
- You may decide that a number of members of the team (e.g., 2) carried a heavier workload and should receive 10 points regardless of the outcome. Then the two members would receive 10 points and the other 3 would receive 5 points $((35 - (2 * 10)) / 3)$.
- Alternatively, you may decide to compensate the two team members for their extra effort by giving them a higher percentage of the total points, e.g., 22% of the total points, or in our example 7.7 points each for the two team members which leaves 6.53 points for each of the three remaining members $((35 - (7.7 * 2)) / 3)$.
- Or you can design your own compensation plan.

If you are sharing the points equally (i.e., everyone gets the same grade) you need only say SHARING EQUALLY.

ANY PLAN OTHER THAN SHARING EQUALLY (i.e., everyone does **not** get the same grade) requires a formal proposal. The Compensation Committee's proposal must be approved by a simple majority, but all members must be informed. The proposal is NOT binding, i.e., I retain the right to modify it if, in my judgment, it is unfair to any of the members of the team.

NOTE that the grades for all the deliverables are summed and allocated by the *last proposal received*; i.e., the grades earned on each deliverable is NOT allocated individually.

NOTE that, as in the real world, teams in the past have not hesitated to penalize members who are not contributing to the team effort.