



**Accounting and Financial Management Services**  
**Managerial Accounting – Commerce 2AB3**  
**Course Outline**

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Winter, 2020

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Please note you must use your McMaster email address for correspondence. Do not use Gmail account to send it on behalf of McMaster or any other aliases. Also, do not use Avenue email for correspondence. You must send it from your McMaster account.

Office Hours: Mondays: 11:30 am – 12:30 pm  
Tuesdays: 11:30 am - 12:30 pm  
Wednesdays: 11:30 am - 12:30 pm  
Thursdays: 11:30 am - 12:30 pm  
Other hours: *By Appointment and Walk-in!*

**“Online” Office Hours:** (on **WebEx**): Wednesdays 3 pm – 4 pm

Instructional Assistant: Mr. Karim Karim \*

Email: [karimk7@mcmaster.ca](mailto:karimk7@mcmaster.ca)

Office Hours: Wednesdays 1:30 pm to 2:20 pm room BSB 108 or *By Appointment at DSB 318.*

“\*” All your administrative questions and concerns related to marks, course materials, tutorials, examinations, etc. should be directed to Mr. Karim.

Teaching Assistants / Tutorial Leaders:

Office Hours: Mondays: 2:30 pm to 3:20 pm, Room TSH 613  
Saturdays: Noon to 1 pm **“Online” (Webex)**

Please see the course website below for details on tutorial leaders and tutorial schedules.

Course Sites:

*Avenue* <http://avenue.mcmaster.ca>  
Please select Commerce 2AB3: Managerial Accounting

*PollEverywhere* <https://pollev.com/macctwinter2020> or *text* macctwinter2020 to 37607

*Facebook Page:* <https://www.facebook.com/groups/2497276250543927/>

Course Objective and Description:

This course examines managerial decision-making as it relates to both the internal organization of a firm’s activities and the firm’s relationship with its external environment. The focus will be on how the managers can use accounting data and related information in decision-making, planning and control. However, a good portion of class discussions will focus on the economic basis for managerial accounting techniques and limitations involved in their use.

This course is concerned with the analysis of and accounting for costs, inventory valuation, managerial planning, and control. The nature and behaviour of costs as well as the usefulness and limitations of accounting data for these purposes will be studied. Managerial accounting, while providing some data for financial statements prepared for external users, has as its primary purpose the development and presentation of information useful to management both for planning and for the control of costs.

This course in managerial accounting will include basic materials on terminology and ideas, activity-based costing, product costing systems, allocation of joint and common costs, direct costing versus absorption costing, cost-volume-profits relationships, relevant costing, pricing, budgeting, standard costing, and variance analysis. Responsibility accounting and performance management will also be introduced.

This orientation will help **all** students (whether or not you are aiming for an *accounting* (a.k.a. *finance* on the street) career), understand **what** accounting can do for decision makers, and via that **why** accounting exists, **why** and **how** it works the way it does, and **why** and **when** there are controversies over managerial accounting techniques.

### Course Elements

Credit Value: 1	Team Skills: Yes	IT skills: Yes,	Global: Yes
Verbal Skills: Yes	Numeric: Yes	Political: Yes	Participation: Yes
Written Skills: Yes	Innovation: Yes	Social: Yes	Web: Yes

### Textbook (WileyPLUS is required to complete assignments)

WKKA Weygandt, Kimmel, Kieso, Aly, “Managerial Accounting: Tools for Business Decision-Making”, 5<sup>th</sup> Canadian Edition, 2018, Wiley. Two options are available in the bookstore:

- Option 1:** Loose leaf + WileyPLUS (includes online E-Text); ISBN 9781119553328, \$99.95
- Option 2:** E-Text + WileyPLUS; ISBN 9781119553335; \$67.95

\*\* 6 copies of the text are available on reserve at the Innis Library.

\*\* 3 copies – 2 hours, in library use and 3 copies – out of library 24 hour loans

Note: In addition, I plan to distribute additional materials as we go along which all will be posted on Avenue. Students are strongly advised to bookmark / subscribe to a financial newspaper, such as *Wall Street Journal*, *The Globe and Mail* or the *Financial Times* or read these papers in the Innis Room regularly. From time to time, we will draw on these sources for relevant current articles.

### Internet Information Resources:

#### Accounting Organizations

Canadian Academic Accounting Association:	<a href="http://www.caaa.ca">http://www.caaa.ca</a>
CPA Canada:	<a href="https://www.cpacanada.ca/">https://www.cpacanada.ca/</a>
American Accounting Association:	<a href="http://aaahq.org">http://aaahq.org</a>

#### Regulators

Ontario Securities Commission:	<a href="http://www.osc.gov.on.ca">http://www.osc.gov.on.ca</a>
Securities and Exchange Commission:	<a href="http://www.sec.gov">http://www.sec.gov</a>

## News

Wall Street Journal:	<a href="http://www.wsj.com">http://www.wsj.com</a>
CFO:	<a href="http://www.cfo.com">http://www.cfo.com</a>
The Globe And Mail:	<a href="http://www.TheGlobeAndMail.com">http://www.TheGlobeAndMail.com</a>
McKinsey Quarterly	<a href="http://www.mckinseyquarterly.com">http://www.mckinseyquarterly.com</a>

## Evaluation:

The final course grade will be based on the following inputs:

<u>Percentage</u>	
20	Homework Assignments (6 Assignments; best five worth 4% each)
35	Mid-Term Examination ( <i>Feb 13<sup>th</sup></i> , 7 – 9 pm; Location: TBA)
45	Final Examination (As per Registrar's calendar)
<hr/>	
<u>100%</u>	

The instructor reserves the right to take trends and participation into consideration in assigning the final grade. (Some students do not "fit all of the pieces together" until the final weeks of the course.)

NOTE: The use of a McMaster standard calculator is allowed during examinations in this course. See McMaster calculator policy at the following URL:

[www.mcmaster.ca/policy/Students-AcademicStudies/UndergraduateExaminationsPolicy.pdf](http://www.mcmaster.ca/policy/Students-AcademicStudies/UndergraduateExaminationsPolicy.pdf)

## **TUTORIALS**

This is not a marked component. Students in the past have found these to be useful for their examination performance.

Tutorials will be starting **Monday January 13th, 2020**. Tutorials are an extension of the classroom lectures. The content covered in the lectures is applied through practice problems covered during the tutorials. Tutorial questions will be posted in-advance for students to attempt prior to coming to their scheduled tutorial. Solutions will be worked out during the tutorials by the teaching assistants and only answers will be posted in Avenue. Students will find the tutorials to be very helpful for midterm and final exam preparations.

## **HOMEWORK ASSIGNMENTS**

**The Homework Assignments are carefully designed to help students keep up with the course material.** There will be **6 assignments**; due dates are posted below under the "Important Course Dates" section. **The lowest mark out of the 6 assignments will be dropped.**

Homework Assignments will **strictly be due on the scheduled Monday date at 11:59pm**. You may take as long as you wish to complete your homework assignment so long as it is submitted by the due date. Please note that each homework assignment will be designed to take 2 hours on average to complete! Do allow for sufficient time to start and finish the homework assignment. Assignments will be open one week prior to due date. **A little Nudge: Start and Finish as early as possible.** If an MSAF is applied towards a specific Homework Assignment, then that assignment will automatically be counted as the dropped mark and the remaining 5 assignments will be utilized to calculate the mark for this component. Solutions to the assignments will be released in the week after the due date.

The homework assignments are hosted by the WileyPLUS platform. WileyPLUS is accessible through Avenue, but you will require a registration code (available through the bookstore with the options listed above). Homework Assignment problems also offer helpful links that direct students to the appropriate e-text material to help guide the students. Suggested Practice Problems and solutions are also available through WileyPLUS.

Instructions and links to instructional videos are posted in Avenue to help students with utilization of WileyPLUS. A 24/7 Wiley support hotline chat is also available to assist with technical IT related issues.

## MIDTERM

The Midterm will have True/False and/or Multiple Choice questions. If a student files a successful MSAF for missing the midterm, the final exam weight will include the weight of the midterm exam. In case the instructor chooses not to make the final exam comprehensive, students who missed the midterm and filed a successful MSAF will **write a final exam that is comprehensive and different from the final exam for students who wrote the midterm. The comprehensive final exam will include the chapters on which MSAF students were not tested.**

## FINAL EXAM

The Final exam will have True/False and/or Multiple Choice questions. The final exam will be based on content not covered on the midterm. The Instructor reserves the right to make the final exam comprehensive pending class performance on the midterm exam. Students will be advised of the final exam content coverage well in advance of the exam.

### *Grade Conversion*

At the end of the course your overall percentage grade will be converted to your letter grade in accordance with the following conversion scheme.

LETTER GRADE	PERCENT	LETTER GRADE	PERCENT
A+	90 - 100	C+	67 - 69
A	85 - 89	C	63 - 66
A-	80 - 84	C-	60 - 62
B+	77 - 79	D+	57 - 59
B	73 - 76	D	53 - 56
B-	70 - 72	D-	50 - 52
		F	00 - 49

### *Communication and Feedback*

Students who wish to correspond with instructors or TAs directly via email must send messages that originate from their official McMaster University email account. This protects the confidentiality and sensitivity of information as well as confirms the identity of the student. Emails regarding course issues should NOT be sent to the Area Administrative Assistants.

Instructors are required to provide evaluation feedback for at least 10% of the final grade to students prior to Week #8 in the term. Instructors may conduct an informal course review with students by Week #4 to allow time for modifications in curriculum delivery.

Students who wish to have a course component re-evaluated must complete the following form:

[http://www.mcmaster.ca/policy/Students-AcademicStudies/Form\\_A.pdf](http://www.mcmaster.ca/policy/Students-AcademicStudies/Form_A.pdf)

In order for the component to be re-read:

- The component must be worth 10% or more of the final grade in the course;
- Students pay a fee of \$50 in Gilmour Hall 209 and the receipt is then brought to Student Experience - Academic Office (formerly the APO) in DSB 112;
- The Area Chair will seek out an independent adjudicator to re-grade the component;
- An adjustment to the grade for the component will be made if a grade change of three points or greater on the 12-point scale (equivalent to 10 marks out of 100) has been suggested by the adjudicator as assigned by the Area Chair;
- If a grade change is made, the student fee will be refunded.

## ACADEMIC DISHONESTY

You are expected to exhibit honesty and use ethical behaviour in all aspects of the learning process. Academic credentials you earn are rooted in principles of honesty and academic integrity.

Academic dishonesty is to knowingly act or fail to act in a way that results or could result in unearned academic credit or advantage. This behaviour can result in serious consequences, e.g. the grade of zero on an assignment, loss of credit with a notation on the transcript (notation reads: “Grade of F assigned for academic dishonesty”), and/or suspension or expulsion from the university.

It is your responsibility to understand what constitutes academic dishonesty. For information on the various types of academic dishonesty please refer to the Academic Integrity Policy, located at:

[www.mcmaster.ca/academicintegrity](http://www.mcmaster.ca/academicintegrity)

The following illustrates only three forms of academic dishonesty:

1. Plagiarism, e.g. the submission of work that is not one’s own or for which other credit has been obtained.
2. Improper collaboration in group work.
3. Copying or using unauthorized aids in tests and examinations

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### ***REQUESTING RELIEF FOR MISSED ACADEMIC WORK***

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Students may request relief from a regularly scheduled midterm, test, assignment or other course component in the following ways:

- a) for absences from classes lasting up to three (3) days;
- b) for absences from classes lasting more than three (3) days; or
- c) for conflicts arising from Student Experience - Academic Office (DSB 112) approved events

**a) for absences from classes lasting up to three (3) days:**

Students must use the MSAF (McMaster Student Absence Form). This is an on-line, self-reporting tool, for which submission of medical or other types of supporting documentation is normally not required. Students may use this tool to submit a maximum of one (1) request for relief of missed academic work per term as long as the weighting of the component is worth less than **25%** of the course weight. Students

must follow up with their course instructors regarding the nature of the relief within two days of submitting the form. Failure to do so may negate the opportunity for relief. It is the prerogative of the instructor of the course to determine the appropriate relief for missed term work in his/her course. Details are described below.

If the value of the component is worth **25%** or more, students must report to their Faculty Office (the Student Experience – Academic Office in DSB 112 for Commerce students) to discuss their situation and will be required to provide appropriate supporting documentation.

Please visit the following page for more information about MSAF:

[http://academiccalendars.romcmaster.ca/content.php?catoid=18&navoid=3204#Requests\\_for\\_Relief\\_for\\_Missed\\_Academic\\_Term\\_Work](http://academiccalendars.romcmaster.ca/content.php?catoid=18&navoid=3204#Requests_for_Relief_for_Missed_Academic_Term_Work)

**b) for absences from classes lasting more than three (3) days:**

Students cannot use the MSAF. They **MUST** report to their Faculty Office (the Student Experience – Academic Office in DSB 112 for Commerce students) to discuss their situation and will be required to provide appropriate supporting documentation.

Students who wish to submit more than one request for relief of missed academic work per term cannot use the MSAF. They must report to the Student Experience – Academic Office in DSB 112 and discuss their situation with an academic advisor. They will be required to provide supporting documentation and possibly meet with the Manager.

**c) for conflicts arising from Student Experience - Academic Office (DSB 112) approved events:**

Students unable to write a mid-term at the posted exam time due to the following reasons: religious; work-related (for part-time students only); representing university at an academic or varsity athletic event; conflicts between two overlapping scheduled mid-term exams; or other extenuating circumstances, have the option of applying for special exam arrangements. Please see the DeGroote Missed Course Work Policy for a list of conflicts that qualify for academic accommodation:

<http://ug.degroote.mcmaster.ca/forms-and-resources/missed-course-work-policy/>

Such requests must be made to the Student Experience – Academic Office at least ten (10) working days before the scheduled exam along with acceptable documentation. Non-Commerce students must submit their documentation to their own Faculty Office and then alert the Student Experience – Academic Office of their interest in an alternate sitting of the midterm.

Adjudication of all requests must be handled by the Student Experience – Academic Office. Instructors cannot allow students to unofficially write make-up exams/tests.

The MSAF cannot be used during any final examination period.

If a mid-term exam is missed without a valid reason, students will receive a grade of zero (0) for that component.

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### ***POLICY FOR APPROVED MISSED ACADEMIC WORK***

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Students who cannot write a test, and have advanced knowledge and permission as described above, will be given the opportunity to write an alternate version of the test at an alternate time.

Students who did not write a test, and subsequently provide an MSAF submission, or documentation for which they have been approved by the Student Experience – Academic Office, will have the weight of the missed work reallocated across other course components or an alternate evaluation. The student must follow up with the instructor to understand this process and decision.

Students who submit an MSAF, or have been approved by the Student Experience – Academic Office, for an assignment deadline, will be given an extension for the assignment at the discretion of the instructor. Please note, the student will ultimately be required to submit the assignment.

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### ***STUDENT ACCESSIBILITY SERVICES***

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Student Accessibility Services (SAS) offers various support services for students with disabilities. Students are required to inform SAS of accommodation needs for course work at the outset of term. Students who require academic accommodation must contact Student Accessibility Services (SAS) to make arrangements with a Program Coordinator. Academic accommodations must be arranged for each term of study. Student Accessibility Services can be contacted by phone 905-525-9140 ext. 28652 or e-mail [sas@mcmaster.ca](mailto:sas@mcmaster.ca).

For further information, consult McMaster University's Policy for Academic Accommodation of Students with Disabilities:

<http://www.mcmaster.ca/policy/Students-AcademicStudies/AcademicAccommodation-StudentsWithDisabilities.pdf>

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### ***POTENTIAL MODIFICATION TO THE COURSE***

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The instructor and university reserve the right to modify elements of the course during the term. The university may change the dates and deadlines for any or all courses in extreme circumstances. If either type of modification becomes necessary, reasonable notice and communication with the students will be given with explanation and the opportunity to comment on changes. It is the responsibility of the student to check their McMaster email and course websites weekly during the term and to note any changes.

### **Remarks**

- i. Please see the Course Website for any updates and course material.
- ii. MSAF is not permissible for weights on evaluation that are greater than or equal to 25% (Midterms, Final exam). Any attempt to submit a falsified MSAF for this course for a missed test or midterm exam constitutes academic dishonesty and charges may be filed with the Office of Academic Integrity.
- iii. It is your responsibility to check Avenue daily – everything you will need is there and any important announcements will be posted there. Set your home page to the news feed for the course.
- iv. It is your responsibility to understand what constitutes academic dishonesty, for example signing for someone else on the tutorial attendance sheet.
- v. We only respond to emails originating from students' McMaster email accounts. Ensure that your Mac account is activated and has space to receive emails. We reply to emails only once, and if it returns to us as "undeliverable mail" we do not attempt any further replies. Do not use the email provided by Avenue. We do not check Avenue for emails. We do not respond to emails asking questions to which the answer is readily available in the course outline or Avenue.

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### *ACKNOWLEDGEMENT OF COURSE POLICIES*

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Your registration and continuous participation (e.g. on A2L, in the classroom, etc.) to the various learning activities of Commerce 2AB3 will be considered to be an implicit acknowledgement of the course policies outlined above, or of any other that may be announced during lecture and/or on A2L. **It is your responsibility to read this course outline, to familiarize yourself with the course policies and to act accordingly.**

Lack of awareness of the course policies **cannot be invoked** at any point during this course for failure to meet them. It is your responsibility to ask for clarification on any policies that you do not understand.

<b>WILEY PLUS &amp; AVENUE TO LEARN</b>
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In this course, we will be using Wiley Plus online portal and McMaster's Avenue to Learn. Students should be aware that, when they access the electronic components of this course, private information such as first and last names, user names for the McMaster e-mail accounts, and program affiliation may become apparent to all other students in the same course. The available information is dependent on the technology used. Continuation in this course will be deemed consent to this disclosure.

If you have any questions or concerns about such disclosure, please discuss this with the course instructor.



## **Important Course Dates**

Tutorials Begin	January 13 <sup>th</sup> , 2020
Homework Assignment #1	Due Monday, January 20 <sup>th</sup> ; ( <u>Scope</u> : Chapters 1, 2 and 6)
Homework Assignment #2	Due Monday, January 27 <sup>th</sup> ; ( <u>Scope</u> : Chapter 6)
Homework Assignment #3	Due Monday, February 10 <sup>th</sup> ; ( <u>Scope</u> : Chapters 7 and 3)
<b>Midterm Exam</b>	<i>Thursday, February 13<sup>th</sup>, 2020; 7-9 pm; Location TBD</i> ( <u>Scope</u> : Chapters 1, 2, 6, 7, 3)
Homework Assignment #4	Due Monday, March 2 <sup>nd</sup> ; ( <u>Scope</u> : Chapters 5 and 4)
Homework Assignment #5	Due Monday, March 16 <sup>th</sup> ; ( <u>Scope</u> : Chapters 8 and 9)
Homework Assignment #6	Due Monday, March 30 <sup>st</sup> ; ( <u>Scope</u> : Chapters 10, 11, and 12)
<b>Final Exam</b>	<b>As per Registrar's Calendar</b>

## Topic Schedule (tentative)

Week 1 Introduction to Managerial Accounting  
(Jan.6<sup>th</sup>) Strategic Cost Management, Value Chain  
Professional Ethics and Profession

Read: WKKA, Chapter 1

Suggested Exercises: Chapter 1: D1-1, 2  
E1-3, 5, 7  
C1-10

Week 2 Cost concepts  
(Jan.13<sup>th</sup>) Cost Behavior  
CVP or Breakeven Analysis

Read: WKKA, Chapters 2, 6

Suggested Exercises: Chapter 2: BE2-1, 3, 4,5,7,9,11,12,13  
E2-18, 20, 22,23,25,28,30,31,34  
P2-40A, 42A, 44A, 46A, 52B, 56B, 57B  
  
Chapter 6: BE6-1, 4, 8, 10, 12  
E6-20, 22, 23, 27,28,31,32,34,35,38  
P6-39A, 41A, 42A, 44A, 49A, 50A, 51A, 57B, 66B

Week 3 CVP or Breakeven Analysis  
(Jan.20<sup>th</sup>)

Read: WKKA, Chapter 6

Suggested Exercises: Chapter 6: BE6-1, 4, 8, 10, 12  
E6-20, 22, 23, 27,28,31,32,34,35,38  
P6-39A, 41A, 42A, 44A, 49A, 50A, 51A, 57B, 66B

Week 4 Incremental Analysis  
(Jan.27<sup>th</sup>) Relevant Costs and Benefits

Read: WKKA, Chapter 7

Suggested Exercises: Chapter 7: BE7-2, 3, 5, 7, 8, 9  
E7-17, 18, 20, 22, 24, 26, 29, 31, 32, 33  
P7-34A, 36A, 37A, 40A, 43A, 46A, 50B, 56B, 59B

Week 5 Job Order Costing  
(Feb. 3<sup>rd</sup>)

Read: WKKA, Chapter 3

Suggested Exercises: Chapter 3: BE3-2, 3, 6, 8, 12  
E3-17, 18, 19, 20, 25, 26, 27, 29  
P3-30A, 33A, 36A, 39B, 41B, 45B

Week 6 Activity Based Costing (ABC)  
(Feb. 10<sup>th</sup>) Activity Based Management (ABM)

Read: WKKA, Chapter 5

Suggested Exercises: Chapter 5: BE5-2, 3, 6, 8, 11, 12  
E5-17, 18, 21, 23, 26, 28  
P5-35A, 37A, 44B

**Midterm Exam** – Feb 13<sup>th</sup>, 7-9 pm; Location TBD

**Mid-term Recess** (February 17<sup>th</sup> – February 23<sup>rd</sup> inclusive)

Week 7 Process Costing  
(Feb. 24<sup>th</sup>)

Read: WKKA, Chapter 4

Suggested Exercises: Chapter 4: BE4-4, 5, 6, 7, 8  
D4-14, 15  
E4-17, 21, 22, 25  
P4-36A, 38A, 42A, 45A, 48B, 50B, 58B, 59B

Week 8 Alternative Costing Methods  
(March 2<sup>nd</sup>)

Read: WKKA, Chapter 8

Suggested Exercises: Chapter 8: BE8-1, 2, 3, 4, 5, 8, 9, 10  
E8-16, 17, 19, 20, 22, 23, 25  
P8-26A, 30A, 34A, 38B, 41B, 43B

Week 9 Pricing  
(Mar. 9<sup>th</sup>) Target Costing  
Transfer Pricing

Read: WKKA, Chapter 9

Suggested Exercises: Chapter 9: BE9-1, 2, 3, 4, 7, 8, 10, 11  
E9-16, 18, 19, 23, 26, 28  
P9-34A, 38A, 40A, 45A, 46A, 59B, 62B, 63B, 66B

Week 10 Budgeting  
(Mar.16<sup>th</sup>)

Read: WKKA, Chapter 10

Suggested Exercises: Chapter 10: BE10-1, 2, 3, 8, 9  
E10-17, 21, 22, 23, 26, 31  
P10-33A, 42A, 44A, 45B

Week 11 Budgetary Control  
(Mar.23<sup>rd</sup>) Responsibility Accounting

Read: WKKA, Chapter 11

Suggested Exercises: Chapter 11: BE11-1, 3, 4, 6, 7, 8, 9, 10, 11  
E11-17, 18, 19, 24, 25, 27, 30, 31, 34  
P11-37A, 38A, 41A, 42A, 43A, 45A, 47A, 56B, 60B

Week 12 Standard Costs  
(March 30<sup>th</sup>) Variances (DM, DL, OH)  
Balanced ScoreCard

Read WKKA, Chapter 12, Appendix 12A

Suggested Exercises: Chapter 12: BE12-1, 4, 5, 6, 7, 8, 9  
E12-17, 18,19,20,21,22,23,26,27,28,32,33,36  
P12-40A, 4 2A, 43A, 44A, 45A, 47A, 51A, 54B, 58B, 61B,  
63B

Week 13 Tie Loose Ends  
(April 6<sup>th</sup>) Exam Review

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### **Final Exam as per School Calendar**

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#### **Some Further Readings**

1. Eichenwald, Kurt, **Conspiracy of Fools: A True Story, 2005, Random House, New York.**
2. Lewis, Michael, Moneyball, The Art of Winning an Unfair Game, 2011, W.W. Norton, New York.
3. Kahneman, Daniel, Thinking Fast and Slow, Farrar, 2011, Straus and Giroux, New York.
4. Soll, Jacob, Financial Accountability and the Rise and Fall of Nations, 2014, Basic Books, New York.
5. O'Neil, Cathy, Weapons of Math Destruction: How Big Data Increases Inequality and threatens Democracy, 2016, Crown, New York.
6. Doerr, John, Measure What Matters: OKRs: The Simple Idea That Drives 10X Growth, 2018, Penguin Random House LLC, New York.
7. Coyle, Daniel, The Culture Code: The Secrets of Highly Successful Groups, 2018, Bantam Books, New York.

#### **And Some Movies....**

Moneyball

Shackelton's Antarctic Adventure