

Managerial Accounting

Course Number: MBA 611

Prerequisite: MBA 511 or equivalent demonstrated fundamentals competency

Credit Hours: 3

Instructor: Mary Ann Sponseller, MBA, CPA, CMA

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Office Hours:

Wednesday 5:00-6:00

Catalog Description:

Effective managers must become knowledgeable users of accounting information. Course focuses on management accounting problems and issues in a changing environment. Managers receive planning help from managerial accounting reports, estimating effects of alternative actions on a firm's ability to achieve goals. Helps managers to organize, direct and adjust daily operations and to control operations through performance reports comparing planned and actual results.

Course Outcomes

This course is designed to introduce management functions in an organization and show students what technical information managers require carrying out their responsibilities. In order to provide technical information for managers, students must know:

Product Costs

Process Costing System

Job Order Costing System

Fixed and Variable Costs

Standard Cost System

Planning the Master Budget

Flexible Budget

Cost-Volume-Profit

Relevant Costs

Capital Budgeting

Textbook:

Cost Management, Hilton, Maher, and Selto, McGraw Hill Irwin, 3rd Edition, 2006.

Evaluation:

Midterm	25%
Individual Case	20%
Group Cases	25%
Final Exam	30%
Total	100%

Grading Scale:

A	94%-100%
A-	90%-93%
B+	87%-89%
B	84%-86%
B-	80%-83%
C+	77%-79%
C	74%-76%
C-	70%-73%
D+	67%-69%
D	64%-66%
D-	60%-63%
F	Below 60%

Credits for courses with grades below a B are not accepted towards requirement for a degree.

Class Format:

The class format will be lecture, discussion and review of problems and cases. Some cases will be prepared and presented on a group basis in class. A few problems will involve research and the use of the computer. Homework assigned will be reviewed in class and will aid students in preparing for exams. Tests will be composed of essays and problems.

Class Attendance:

Students are expected to attend all classes. Attendance is mandatory for all exams. A makeup exam will be given for illness or other emergency at the discretion of the instructor. Proper documentation must be provided. Students should notify the instructor prior to an absence, if feasible.

Academic Integrity Policy:

The Division of Business and Economics subscribes to the University's Academic Integrity Policy stated in the most recent edition of the Walsh University Catalog. Students are encouraged to work in-groups on homework or cases. However, each student is responsible for his or her work. Any student cheating will receive an F (0%) on the test or assignment.

This syllabus is subject to change at the professor's discretion.

Managerial Accounting

Class Outlines Summer 2007

Date	Chapter	Exercises and Problems
5/2	1	1.19, 1.20, 1.22, 1.32, 1.36, 1.41
5/9	2 3	2.23, 2.24, 2.27, 2.28, 2.33 (a only), 2.35, 2.36, 2.44, 2.45, 2.57, 2.59 3.18, 3.27, 3.33, 3.36, 3.55
5/12	4 5	4.21, 4.23, 4.27, 4.28, 4.31, 4.33, 4.37, 4.38 5.16, 5.18, 5.20, 5.21, 5.35
5/16	8 11	8.18, 8.2, 8.22, 8.26 11.10, 11.14, 11.21, 11.22, 11.23, 11.26, 11.27, 11.33, 11.35
5/23	Midterm	
5/30	15 12	5/15.18, 15.19, 15.21, 15.24, 15.25, 15.26, 15.29, 15.32, 15.34, 15.37 12.18, 12.20, 12.22, 12.23, 12.27, 12.30, 12.31, 12.34, 12.35, 12.39, 12.46
6/6	13 14 & appendix Case Presentations	13.17, 13.18, 13.22, 13.23, 13.25, 13.26, 13.27, 13.46, 13.47, 13.48, 13.49, 14.29, 14.31, 14.32, 14.38, 14.41, 14.46, 14.48, 14.49,
6/9	16 17 Case Presentations	16.16, 16.17, 16.20, 16.23, 16.24, 16.25, 16.26, 16.28, 16.37 17.17, 17.18, 17.21, 17.24, 17.30, 17.32, 17.36, 17.50
6/13	Final Exam	Individual Case due

Individual Case

Case 15.54 from Chapter 15, on a master budget, is to be prepared and submitted individually.

Group Cases

Each group is to select two of the following cases. The group is to prepare a short presentation and written report for the two cases selected.

Chapter 2	2.77		
Chapter 3	3.63		
Chapter 4	4.63		
Chapter 5	5.51,	5.52,	5.53,
Chapter 12	12.61		