

Course	BUSN 6070-Management Accounting	
Term	Spring 1, 2010 Fort Smith Metropolitan Campus Tuesday evenings	
Instructor	Name: Nancy Hooton, MBA Phone: (479) 466-8919 (Cell) Email: (479) 649-5176 (Work) nhooton@baldor.com	
Catalog Description	The student examines advanced topics in management accounting as these relate to management information needs for planning, control, and decision making. Topics include interpretation of standard cost variances; application of quantitative techniques; evaluation of divisional performance; activity-based costing; and the behavioral impact of accounting systems.	
Prerequisites	BUSN 5600 Accounting Theory and Practice and BUSN 5760 Applied Business Statistics	
Course Level Learning Outcomes	Outcome	Expectation
	1. Students have basic knowledge of important facts, terminology, concepts, principles, and theories in the area of Accounting.	Students understand accounting core concepts, tools, and terminology that encompasses management accounting information as it is used for planning, control, and decision-making purposes.
	2. Students can address unstructured business problems that span multiple functional areas.	The MBA student will understand how to use the primary financial statements for decision making, including evaluating earnings trends and quality. The student will understand how to use accounting information, both financial and other qualitative information, for planning, implementing, controlling, and decision making related to enterprise activities. Managerial decision making includes costing and pricing decisions, profit planning, operational and capital budgeting, responsibility accounting and performance evaluation.
	3. Students can evaluate and analyze profitability.	Students can solve problems and interpret the results of break-even analysis and cost-volume-profit analysis. Students can analyze profitability trends and quality. Students can prepare full absorption and variable costing income statements.
	4. Students can calculate costs of providing a good or service.	Students calculate the cost of goods and services using job order costing, process costing, activity-based costing, standard costing and target costing.

	5. Students can distinguish relevant versus irrelevant costs for decision making.	Students can distinguish costs relevant to a decision versus costs that are not relevant, including an understanding of sunk costs, opportunity costs, and differential costs.
	6. Students can make short-term or tactical decisions.	Students can analyze short-term decisions, such as make-or-buy, keep or drop a segment, and special orders.
	7. Students can evaluate capital investment projects using NPV and IRR.	Students can estimate cash flows and risk and use these values to compute NPV and IRR. Students can analyze the results and make a recommendation.
	8. Students can prepare operational budgets.	Students can prepare operational budgets, consisting of sales budget, production budget, material budget, cash budget, and pro forma financial statements to use in planning and control.
	9. Students understand how to use financial information to evaluate performance.	Students use Return on Investment (ROI), Residual Income (RI), Economic Value Added (EVA) and the balanced scorecard for performance evaluation and responsibility accounting.
	10. Students can determine the transfer price that would maximize profits.	Students can calculate transfer prices and determine the transfer price that would maximize profits.
Materials	<p>Brewer, Peter C., Garrison, Ray H., and Noreen, Eric W., <i>Managerial Accounting</i>, Thirteenth Edition, McGraw-Hill Irwin, ISBN 978-0-07-337961-6</p> <p>MBS Direct You may call MBS Direct at 1-800-325-3252 and give your school name, site and course number. You may pay by Visa, MasterCard, Discover, or American Express. Hours are: Monday – Thursday, 7:00 a.m. to 10:00 p.m. CDT/CST Friday, 7:00 a.m. to 6:00 p.m. CDT/CST Saturday, 8:00 a.m. to 5:00 p.m. CDT/CST Sunday, 12:00 p.m. to 4:00 p.m. CDT/CST</p> <p>The Virtual Bookstore, located at www.mbsdirect.net is recommended due to its convenience and cost savings. It can be accessed 24 hours a day, 365 days a year and you will receive a 20% discount on UPS air shipping. Operators will inform you of the availability of used books and optional materials and allow you to determine the best method for shipping.</p> <p><u>Passports Component:</u> Passports is Eden-Webster Library's WWW site, integrating Internet resources and online databases for student and faculty research. Students are encouraged to use Passports for their research needs. Also, Passports is accessible from campus, home, or office, providing 24 hour access to:</p> <ul style="list-style-type: none"> * Library Catalogs & Collections * Library Information * Databases & Internet Resources * Forms & Help * Connections to Other Sites 	

Grading	Exam 1	30%
	Exam 2	30%
	Weekly Assignments	30%
	Class Discussion	10%
	<p>Grading Scale</p> <p>A 90-100%</p> <p>B+ 88-89%</p> <p>B 83-87%</p> <p>B- 80-82%</p> <p>C 70-79%</p> <p>F 0-69%</p> <p>I Incomplete</p>	
Policy Statements: University Policies	<p>University policies are provided in the current course catalog and course schedules. They are also available on the university website. This class is governed by the university's published policies. The following policies are of particular interest:</p> <p>Academic Honesty</p> <p>The university is committed to high standards of academic honesty. Students will be held responsible for violations of these standards. Please refer to the university's academic honesty policies for a definition of academic dishonesty and potential disciplinary actions associated with it.</p> <p>Drops and Withdrawals</p> <p>Please be aware that, should you choose to drop or withdraw from this course, the date on which you notify the university of your decision will determine the amount of tuition refund you receive. Please refer to the university policies on drops and withdrawals (published elsewhere) to find out what the deadlines are for dropping a course with a full refund and for withdrawing from a course with a partial refund.</p> <p>Special Services</p> <p>If you have registered as a student with a documented disability and are entitled to classroom or testing accommodations, please inform the instructor at the beginning of the course of the accommodations you will require in this class so that these can be provided.</p> <p>Disturbances</p> <p>Since every student is entitled to full participation in class without interruption, disruption of class by inconsiderate behavior is not acceptable. Students are expected to treat the instructor and other</p>	

	<p>students with dignity and respect, especially in cases where a diversity of opinion arises. Students who engage in disruptive behavior are subject to disciplinary action, including removal from the course.</p> <p>Student Assignments Retained From time to time, student assignments or projects will be retained by The Department for the purpose of academic assessment. In every case, should the assignment or project be shared outside the academic Department, the student's name and all identifying information about that student will be redacted from the assignment or project.</p> <p>Contact Hours for this Course It is essential that all classes meet for the full instructional time as scheduled. A class cannot be shortened in length. If a class session is cancelled for any reason, it must be rescheduled.</p>
Course Policies	This syllabus may be revised at the discretion of the instructor without the prior notification or consent of the student.
Weekly Schedule	<p>Reading assignments to be completed prior to class meeting.</p> <p>WEEK 1 Read chapters 1 & 2 Homework as assigned</p> <p>WEEK 2 Read chapters 3 & 4 Homework as assigned</p> <p>WEEK 3 Read chapters 5 & 6 Homework as assigned</p> <p>WEEK 4 Read chapters 7 & 8 Homework as assigned</p> <p>WEEK 5 EXAM</p> <p>WEEK 6 Read chapters 9 & 10 Homework as assigned</p> <p>WEEK 7 Read chapters 11, 12 & 13 Homework as assigned</p> <p>WEEK 8 Read chapters 14, 15 & 16 Homework as assigned</p> <p>WEEK 9 EXAM</p>