

Course	BUSN 6070 – Management Accounting Fall 2, 2011	
Instructor	Name: James Tellier Phone: 714 658-9747 Email: tellierj@svusd.org	
Catalog Description	The students 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	The prerequisites for this course are BUSN 5600 and BUSN 5760. FINC 5000 and FINC 5880 is also preferred. The students must have a good understanding of financial accounting and also possess certain skills and abilities to analyze and project accounting data. Basic knowledge of mathematics and statistics is essential but not vital.	
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	Text: Managerial Accounting (13 th Ed) Author: Garrison, Noreen. Publisher: McGraw-Hill ISBN: 978-0-07-738788-4 APA Manual, 6th Edition	
Grading	a) Homework and Open Book Quizzes 20% b) Two Exams (in class and take home) 40% c) Class Participation 10% d) Research Paper 30% Grading scale: 93-100 =A	

	<p>90-92 =A- 87-89 =B+ 84-86 =B 80-83 =B- 79-70 =C below 69 =F</p>
<p>Activities</p>	<p><u>Research Paper</u></p> <p>Research paper is used to allow the students to find the most current information in conducting a company analysis and making decisions and recommendations on operational concerns and opportunities. The students are expected to apply the methods discussed in class in addressing problems and opportunities identified in the company’s operations. Paper must conform to APA style. (The APA manual is a required text.) Students will pick one of the options listed:</p> <p>Option 1: Examine an organization's management accounting techniques. What numbers or indicators does the organization look at to make decisions? Do you believe those indicators driving the right behavior? Why or why not? Do you believe other indicators should be used, or avoided? Why? The organization could be one you are familiar with such as at work, a club or a religious organization or one you would like to know more about or believe should be started. You may pick one tool to evaluate in detail.</p> <p>Option 2: Research a very successful or unsuccessful organization(s). What management accounting techniques does the organization(s) use? What numbers or indicators does the organization use to make decisions? How do you believe those indicators help (or hurt) the organization? You do not have to elaborate on all measurements used.</p> <p>Option 3: Research in depth a management accounting technique. How effective do you believe it is? Why?</p> <p>Option 4: Propose a project to the instructor that you would like to do that has some relevance to the course materials.</p> <p>Option 5: Read a book related to the course and highlight the most important points. How do you believe the book could help some one be more effective applying management accounting principles?</p>
<p>Policy Statements: University Policies</p>	<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.</p>

Please refer to the university's academic honesty policies for a definition of academic dishonesty and potential disciplinary actions associated with it.

Drops and Withdrawals

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.

Special Services

If you need accommodations for a disability, please let the instructor know at the beginning of the course so that they can be provided.

Disturbances

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 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.

Research Requirements

- a) Cheating and plagiarism are types of academic dishonesty, and thus violate the code of conduct for Webster University students. The Student Handbook and Calendar and the Webster University Graduate Studies Catalog describe the possible sanctions for academic dishonesty and plagiarism. To avoid plagiarism problems and to conform to academic standards you must reference your sources by footnote anytime you cite ideas that are not your own. To ensure academic honesty, all students are required to submit their research papers to www.turnitin.com as a check against plagiarized work.
- b) Research will be conducted using Passports, Webster University's online library. Passports integrate internet resources, online databases and library services for student and faculty research. Passports is accessible from campus, home or office, providing 24 hours access to: Library catalogs, collections, and writing tips and help.
- c) Students are encouraged to use the Webster University Writing Center which offers free and friendly writing advice to all students, staff, and faculty. Coaches will help with every stage of the writing process, from brainstorming ideas to documenting sources.

Attendance Policy

The University reserves the right to cancel a student's course enrollment

	<p>if the student does not attend class the first or second week of the term/semester. Students are expected to attend all class sessions. In the case of unavoidable absence (e.g., medical reason, work related travel), the student must contact the instructor directly and immediately. The instructor may give warning to the student and then recommend that the student withdraw from the course. The student is subject to appropriate academic penalty for incomplete or other make-up work, or for excessive or unexcused absences. A student who misses two class meetings per course without a documented reason or (advance) permission from the instructor should withdraw from the course.</p>
<p>Course Policies</p>	<p>This syllabus may be revised at the discretion of the instructor without prior notification or consent of the student. The schedule below presents an approximate expectation of course progress. The instructor reserves the right to add, delete, or modify any weeks of this schedule. The instructor also reserves the right to change the overall course grading weighting. Any changes will be announced in class.</p> <p>If you miss class you are responsible for getting notes and assignments. No late homework will be accepted and missed quizzes will receive a score of zero unless prior approval to miss class is obtained from the instructor. Makeup exams will be scheduled only if arranged in advance of the schedule exam date.</p>
<p>Weekly Schedule</p>	<p>TBD</p>
<p>Additional Information</p>	