

Course	Acct 2025 Managerial Accounting	
Term	Spring 2, 2010	
Instructor	Name: Anita Barnard Email: stoyanan@webster.edu Phone: 913-221-1656	
Catalog Description	Managerial accounting emphasizes the use of accounting information for planning, control, and decision making purposes in all types of organizations. This course explores topics in the areas of cost behavior, cost-volume-profit analysis, relevant cost analysis, cost accumulation and assignment, activity-based costing, profit planning and control, performance evaluations, responsibility accounting and product costing systems.	
Prerequisites	ACCT 2010 Financial Accounting	
Course Level Learning Outcomes	Outcome	Expectation
	Students can identify how different costs are classified and used for different managerial accounting purposes.	Students can identify costs used for product costing purposes, direct and indirect costs, and cost behavior patterns.
	Students can calculate product costs used for financial reporting.	Students can calculate product costs in job order and process costing systems using traditional overhead rates and activity based costing rates.
	Students can use cost information for planning purposes.	Students can analyze various cost-volume-profit relationships, perform break-even analysis, and be able to prepare a contribution margin income statement. Students can also perform profit planning and prepare a master budget.
	Students can use cost information for control purposes.	Students can prepare flexible budgets and calculate material, labor, and overhead variances using standard costs. Students can also use segment information, ROI, and Residual Income to evaluate performance
Students can use cost information for decision-making purposes.	Students can determine the costs that are relevant to making various	

		business decisions. Students can also calculate selected financial ratios.																
Materials	<p>Fundamental Financial Accounting Concepts, 2007 Edition by Edmonds, Edmonds, Olds, McNair, Tsay, Schneider. Published by McGraw-Hill Irwin, 2007.</p> <p>The book may be obtained through MBS Direct Books at 1-800-325-3252 or www.mbsdirect.net</p>																	
Grading	<table> <tr> <td>Presentation</td> <td>30%</td> </tr> <tr> <td>Midterm Exam</td> <td>35%</td> </tr> <tr> <td>Final Exam</td> <td>35%</td> </tr> </table> <p>Grading Scale</p> <table> <tr> <td>90 – 100</td> <td>A</td> </tr> <tr> <td>80 – 89.99</td> <td>B</td> </tr> <tr> <td>70 – 79.99</td> <td>C</td> </tr> <tr> <td>60 – 69.99</td> <td>D</td> </tr> <tr> <td>Below 60</td> <td>F</td> </tr> </table> <p>The UNDERGRADUATE catalog provides these guidelines and grading options:</p> <ul style="list-style-type: none"> • A, A- superior work in the opinion of the instructor • B+, B, B- good work in the opinion of the instructor • C+, C, C- satisfactory work in the opinion of the instructor • D+, D passing, but less than satisfactory work in the opinion of the instructor • I incomplete work in the opinion of the instructor • ZF An incomplete which was not completed within one year of the end of the course • F unsatisfactory work in the opinion of the instructor; no credit is granted • W withdrawn from the course • IP course in progress • NR not reported for the course • Z a temporary designation given by the registrar indicating that the final grade has not been submitted by the instructor. When the final grade is filed in the Office of the Registrar, that grade will replace the Z. 		Presentation	30%	Midterm Exam	35%	Final Exam	35%	90 – 100	A	80 – 89.99	B	70 – 79.99	C	60 – 69.99	D	Below 60	F
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Activities	<p>Reading assignments Lecture and discussion Problems and exercises Exams Other activities deemed appropriate by instructor</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 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 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.

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.

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.

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.

Assistance with writing assignments is available

Dr. Roshaunda Cade is the contact person for Kansas City students who need help with papers or other written assignments. She has a Ph.D. in English from St. Louis University and more than a decade of teaching and advising experience in higher education. Her contact information is:

	(314)246-7589 and roshaundacade51@webster.edu .
Course Policies	<ul style="list-style-type: none"> • Students are required to attend each class. In case of un-expected event that prevents you from attending class, please notify instructor. • Students must bring a calculator to each class.
Weekly Schedule	<p>Week 1:</p> <ul style="list-style-type: none"> • Introduction and review of syllabus. Discussion of course expectations. Assignment of presentations. • Lecture: Chapters 14: Management Accounting: A Value Added Discipline • Lecture: Chapter 15: Cost Behavior, Operating Leverage, and Profitability Analysis <p>Assignment for Week 2:</p> <ul style="list-style-type: none"> • Chapter 14: Comprehensive problem, p. 742 • Chapter 15: Comprehensive problem, p. 790 <p>Week 2:</p> <ul style="list-style-type: none"> • Lecture Chapter 16: Cost Accumulation, Tracing, and Allocation • Lecture: Chapter 17: Product Costing in service and manufacturing companies <p>Assignment for week 3:</p> <ul style="list-style-type: none"> • Chapter 16: Comprehensive problem, p. 830 • Chapter 17: Comprehensive problem, p. 878, “a” and “b” only <p>Week 3:</p> <ul style="list-style-type: none"> • Lecture: Chapter 18: Job-Order, Process, and Hybrid Cost Systems • Mid-term <p>Week 4: Mid term exam due.</p> <ul style="list-style-type: none"> • Lecture Chapter 19: Analysis of Cost, Volume, and Pricing to increase Profitability • Lecture Chapter 20: Relevant Information for Special Decisions <p>Assignment for week 5:</p> <ul style="list-style-type: none"> • Chapter 19: Comprehensive problem, p. 967 • Chapter 20: Comprehensive problem, p. 1017 <p>Week 5:</p> <ul style="list-style-type: none"> • Lecture Chapter 21: Planning for profit and Cost Control • Lecture Chapter 22: Performance evaluation <p>Assignment for week 6:</p> <ul style="list-style-type: none"> • Chapter 21: Comprehensive problem, p. 1058 <p>Week 6:</p> <ul style="list-style-type: none"> • Lecture Chapter 23: Responsibility Accounting • Lecture Chapter 24: Planning for Capital Investments <p>Week 7:</p> <ul style="list-style-type: none"> • Presentations

	Week 8: <ul style="list-style-type: none">• Final exam due
Additional Information	THE SYLLABUS MAY BE CHANGED AT THE INSTRUCTOR'S DISCRETION.