



Course Syllabus

<b>Course</b>	<b>BUSN 6070 57 Management Accounting</b>	
<b>Term</b>	<b>Fall 1, 2009</b> , Camp Bullis, Texas, Saturday 1 p.m. – 5 p.m.	
<b>Instructor</b>	Name: <b>Fred Barrera</b> Phone: (210) 697-3201 Email: <a href="mailto:barreraf@webster.edu">barreraf@webster.edu</a> Address: P.O. Box 100447, San Antonio, TX 78201	
<b>Catalog Description</b>	The student examines advanced topics in managerial 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. Prerequisite: BUSN 5600.	
<b>Prerequisites</b>	BUSN 5600 Accounting Theory and Practice and BUSN 5760 Applied Business Statistics.	
<b>Course Level Learning Outcomes</b>	<b>Outcome</b>	<b>Expectation</b>
	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.
<b>Materials</b>	Title: <i>Managerial Accounting, 13<sup>th</sup> edition</i> Author: Ray H. Garrison and Eric W. Noreen, Latest Edition, Publisher: McGraw-Hill ISBN: 9780073379616/0073379611	
<b>Grading</b>	Case/Problem Assignments 15% of Final Grade Research Project 20% of Final Grade Student Presentation 15% of Final Grade Mid-Term Examination 25% of Final Grade Final Examination 25% of Final Grade A = 91+, B = 81 – 90, C = 71 – 80 Special Assignments for Missed Classes	
<b>Activities</b>	<ul style="list-style-type: none"> <li>• Case and Problem Assignments are used to provide a greater understanding of the application of financial and accounting information. These activities support the lectures and allow the students to make decisions and recommendations to improve conditions as well as to show a real-life application of the use of information and data.</li> <li>• Research Project 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.</li> <li>• Class Presentations is used to assess the students' skills in preparing and making presentations and also allow the student to share the information of their research project with the class members.</li> <li>• Class Calculations and Discussion is used to immediately demonstrate to students the application and value of accounting and financial information decision-making and problem solving.</li> </ul>	
<b>Policy Statements: University</b>	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	

<p><b>Policies</b></p>	<p>particular interest:</p> <p><b>Academic Honesty</b> 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><b>Drops and Withdrawals</b> 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><b>Special Services</b> 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><b>Disturbances</b> 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.</p> <p><b>Student Assignments Retained</b> 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><b>Contact Hours for this Course</b> 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>
<p><b>Course Policies</b></p>	<p>The University reserves the right to utilize electronic databases, such as Turnitin.com, to assist faculty and students with their academic work.</p>
<p><b>Weekly Schedule</b></p>	<p>Pre-Assignment for Week 1</p> <ul style="list-style-type: none"> <li>• Read Chapter 1 Managerial Accounting</li> </ul>

Week 1	<p>Topics:</p> <ul style="list-style-type: none"> <li>• Introduction to Course</li> <li>• Syllabus and Course Requirements</li> <li>• Research Project, Presentation</li> <li>• Lecture on Chapter 1 Managerial Accounting</li> </ul> <p>Assignment for Week 2:</p> <ul style="list-style-type: none"> <li>• Read Chapter 2 Cost Terms, Chapter 3 Job Order, and Chapter 4 Process Costing</li> </ul>	
Week2	<p>Topics:</p> <ul style="list-style-type: none"> <li>• Questions on Syllabus and Requirements</li> <li>• Lecture on Chapter 2 Cost Terms, Chapter 3 Job Order and Chapter 4 Process Costing</li> </ul> <p>Assignment for Week 3:</p> <ul style="list-style-type: none"> <li>• Read Chapter 5 Cost behavior, Chapter 6 Cost-Volume-Profit and Chapter 7 Variable Costing</li> <li>• Case and Problem Assignment</li> </ul>	
Week 3	<p>Topics:</p> <ul style="list-style-type: none"> <li>• Lecture on Chapter 5 Cost Behavior, Chapter 6 Cost-Volume-Profit and Chapter 7 Variable Costing</li> <li>• Problem Calculation/Discussion</li> </ul> <p>Assignment for Week 4:</p> <ul style="list-style-type: none"> <li>• Read Chapter 8 Activity Based Costing</li> <li>• Case and Problem Assignment</li> </ul>	
Week 4	<p>Topics:</p> <ul style="list-style-type: none"> <li>• Lecture on Chapter 8 Activity Based Costing</li> <li>• Problem Calculation/Discussion</li> <li>• MID TERM EXAM</li> </ul> <p>Assignment for Week 5:</p> <ul style="list-style-type: none"> <li>• Read Chapter 9 Profit Planning, Chapter 10 Standard Costs, and Chapter 11 Flexible Budgets</li> <li>• Case and Problem Assignment</li> </ul>	
Week 5	<p>Topics:</p> <ul style="list-style-type: none"> <li>• Lecture on Chapter 9 Profit Planning, Chapter 10 Standard Costs , and Chapter 11 Flexible Budgets</li> <li>• Problem Calculation/Discussion</li> <li>• Prepare for Student Presentations</li> </ul> <p>Assignment for Week 6:</p> <ul style="list-style-type: none"> <li>• Read Chapter 12 Segment Reporting, Chapter 13 Relevant Costs</li> </ul>	

		<ul style="list-style-type: none"> <li>• Case and problem Assignment</li> </ul>
	Week 6	<p>Topics:</p> <ul style="list-style-type: none"> <li>• Lecture on Chapter 12 Segment Reporting and Chapter 13 Relevant Costing</li> <li>• Student Presentations</li> </ul> <p>Assignment for Week 7:</p> <ul style="list-style-type: none"> <li>• Read Chapter 14 Capital Budgeting, Chapter 15 Service Department Costing</li> <li>• Case and Problem Assignment</li> <li>• Research Project Due Next Week</li> </ul>
	Week 7	<p>Topics:</p> <ul style="list-style-type: none"> <li>• Lecture on Chapter 14 Capital Budgeting</li> <li>• Class Assignment on Net Present Value</li> <li>• Lecture on Service Department Costing</li> <li>• Student Presentations</li> <li>• Turn in Research Project</li> </ul> <p>Assignment for Week 8:</p> <ul style="list-style-type: none"> <li>• Read Chapter 16 Cash Flow Statement</li> <li>• Case and Problem Assignment</li> </ul>
	Week 8	<p>Topics:</p> <ul style="list-style-type: none"> <li>• Lecture on Chapter 16 Cash Flow Statement</li> <li>• Research Project/Presentation Discussed</li> </ul> <p>Assignment for Week 9:</p> <ul style="list-style-type: none"> <li>• Read Chapter 17 Financial Statement Analysis and Appendix A Pricing Products and Services</li> <li>• Case and Problem Assignment</li> <li>• Review for Final Examination</li> </ul>
	Week 9	<p>Topics:</p> <ul style="list-style-type: none"> <li>• Lecture on Chapter 17 Financial Statement Analysis and Appendix A Pricing Products and Services</li> <li>• FINAL EXAM</li> </ul>
<b>Additional Information</b>	This syllabus may be revised at the discretion of the instructor without the prior notification or consent of the student.	