



<b>Course</b>	ACCT 2025 Managerial Accounting	
<b>Term</b>	Spring 2, 2008	
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<b>Catalog Description</b>	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 evaluation, responsibility accounting, and product costing systems.	
<b>Prerequisites</b>	ACCT 2010	
<b>Course Level Learning Outcomes</b>	<b>Outcome</b>	<b>Expectation</b>
	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.
<b>Materials</b>	<b>Text is:</b>  <a href="#">Fundamental Managerial Accounting Concepts</a> <b>Author:</b> Edmonds, Thomas P. / Tsay, Bor-Yi / Olds, Philip R. <b>Edition:</b> 4TH 08 <b>ISBN:</b> 0-07-352679-7 <b>Publisher:</b> Richard D. Irwin, Inc.  <a href="#">View Recommended Supplements for this Title</a>	

**E-RESERVES:**

Lecture notes and presentations, assignments, and supplementary readings for this class can be found on E-Reserves (Available to students 24/7). The textbook for this class is NOT available on E-reserves. (<http://ereserves.webster.edu>)

The password for this class this term is: **lee2025**

**Grading**

Midterm	25%
Final Exam	40%
Writing Project	25%
Class Participation & attendance	10%
	100%

**Grade Ranges**

A	100-93
A-	92-90
B+	89-87
B	86-83
B-	82-80
C+	79-77
C	76-73
C-	72-70
D+	69-65
D	64-61
F	60 and below

**The UNDERGRADUATE catalog provides these guidelines and grading options:**

- **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.

**Activities**

Extensive use of PowerPoint presentations will be made. Significant class time will be devoted to working actual problems to ensure the understanding of the required concepts.

**Policy Statements:  
University Policies**

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:

**Academic Honesty**

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.

### **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.

**Course Policies**

**REQUIRED WRITING COMPONENT:** Each student will be assigned a different management accounting topic. The student will be required to research the topic, prepare a 750-1050 word paper, and prepare a PowerPoint presentation. Cite sources to support your research and write in a coherent, organized fashion expected at the college level. APA format and style. Be sure to include at least five non-internet sources such as professional journals or papers. Include a bibliography. Be sure to use appropriate citations in the text. At the Week 7 meeting each student will orally present their topic by use of their PowerPoint presentation.

**REQUIRED USE OF PASSPORTS:**  
 Students are required to use Webster University's online library, PASSPORTS (<http://library.webster.edu>). PASSPORTS offers access to many scholarly and professional publications free of charge. Check with the Academic Advisor or visit the website for more information about what is available via PASSPORTS.

**TURN-IT-IN PLAGIARISM DATABASE:**  
 Faculty encourage students to use the Turn-it-In Plagiarism Database and should include the password on the syllabus. (<http://library.webster.edu/turnitin.html>)

**WRITING ASSISTANCE:**  
 All students are encouraged to submit their research papers to the Webster On-Line Writing Center for review and assistance. (<http://www.webster.edu/acadaffairs/asp/wc/online.html>)

**Weekly Schedule**

Week	Date	Course Schedule	Ch.	Homework due next class
<b>Pre class</b>		Prior to the first class, read chapter	1&2	No homework is due on 3-21
<b>1</b>	3-19	Management accounting, cost behavior, profitability analysis.	1&2	E1-3A, E1-9A, E1-13A, P1-17A, E2-1A, E2-6A, E2-13A, P2-18A
		Discussions of project papers and presentations		
<b>2</b>	3-26	Cost volume profit analysis, break even, and relevant decision making	3&4	E3-3A, E3-4A, E3-7A, P3-17A, E4-2A, E4-5A, E4-9A, P4-30A
<b>3</b>	4-2	Cost accumulations and allocation, cost management, ABC, ABM	5&6	E5-1A, E5-5A, E5-11A, P5-20A, E6-3A, E6-7A, E6-8A, P6-13A

<b>4</b>	4-9	Profit planning, budgeting, flexible budgeting, standard cost variances	7&8	E7-2A, E7-3A, E7-5A, P7-17A, E8-2A, E8-5A, E8-10A, P8-19A
		<b>Midterm Exam – covers chapters 1-4</b>		
<b>5</b>	4-16	Responsibility accounting and capital budgeting	9&10	E9-2A, E9-5A, E9-6A, P9-20A, E10-3A, E10-4A, E10-6A, P10-16A
<b>6</b>	4-23	Performance measurement review. Read Kaplan & Norton HBR articles on Balanced Scorecard. Additional readings in EVA will be provided.		
<b>7</b>	4-30	<b>Project Presentations</b>		
		Practice Final Exam		
<b>8</b>	5-7	<b>Final Exam (comprehensive)</b>		