



BA602-GI7-1 Managerial Accounting

Fall I 2020

Instructor – Dr. Dan Leland, DBA

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Course Term: 8/31 – 9/6

Professor Information:

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Office hours by Appointment

Required Text(s) & Materials:

Textbook: Horngren, Sundem, Stratton, Burgstahler, & Schatzberg; Introduction to Management Accounting, Sixteenth Edition; Pearson 2014. ISBN: 9780133058789

Course Description from Catalog:

This is an accelerated accounting course for those with little or no formal accounting background. The emphasis is on concepts which managers need to know in order to be effective. Topics include the preparation and interpretation of financial statements, cost planning and control, cost-volume-profit analysis, decision-making models, master budgeting and variances, and evaluation of capital projects.

Prerequisites: None

University Policies:

All relevant Husson University policies can be found in the “University Policies” link in Canvas, or here: <https://www.husson.edu/academics/academic-policies/>

I. Student Learning Outcomes (SLOs):

1. Students will understand basic accounting and financial analysis concepts.
2. Students will understand the importance of professional ethics in the field of accounting.

3. Students will utilize various cost management systems to provide accurate cost information for management decision-making.
4. Students will prepare and interpret master budgets, flexible budgets and variances.
5. Students will analyze and apply appropriate criteria for capital budgeting decisions.

**II. Specifics Pertaining To Class Scheduling and Material Covered:
BA602-GI7 Managerial Accounting
Course Schedule**

Week Class Week runs from Mon- Sun.	Topic	Readings	Homework
Module 1 8/31 – 9/6	Introduction to Cost Behavior and Cost-Volume-Profit Relationships Measurement of Cost Behavior	Chapter 1 Chapter 2 Chapter 3	Module 1 Assignment
Module 2 9/7 – 9/13	Cost Management Systems and Activity Based Costing Relevant Information for Decision Making with a Focus on Pricing Decisions	Chapter 4 Chapter 5	Module 2 Assignment
Module 3 9/14 - 9/20	Relevant Information for Decision making with a Focus on Operational Decisions	Chapter 6	Module 3 Assignment
Module 4 9/21 – 9/27	Introduction to Budgets and Preparing the Master Budget.	Chapter 7	Module 4 Assignment
Module 5 9/28 – 10/4	Basic Accounting: Concepts, Techniques, and Conventions Case Study	Chapter 15	Case Study

Module 6 10/5 – 10/11	Flexible Budgets and Variance Analysis Capital Budgeting	Chapter 8 Chapter 11	Module 6 Assignment
Module 7 10/12 – 10/23	Accounting for Overhead Costs Job Order Costing Final Project Due Final Exam	Chapter 13 Chapter 14	Module 7 Assignment Final Project Final Exam

(*Indicates the intended student learning outcomes to be achieved in the module)

GRADING

Broken down points as shown below:

Unit Assignments	35%
Participation	10%
Case Study	20%
Final Project	15%
Final Exam	<u>20%</u>
Total	100%

Letter Grade	(Grade-Point Average)	Numeric Grade
A	4.0	95-100
A-	3.7	90- 94
B+	3.3	87- 89
B	3.0	83- 86
B-	2.7	80- 82
C+	2.3	77- 79
C	2.0	73- 76
C-	1.7	70- 72
D+	1.3	67-69
D	1.0	63- 66
D-	0.7	60- 62
F	0.0	Below 60

IV. Assessment Mapping Statement:

This course is required as a core course for all MBA students according to IACBE accreditation standards.

A) Programmatic Outcomes:

This course is mapped to the following IACBE Programmatic Outcomes:

1. Students will apply best practices to solve managerial issues.
2. Students will integrate theories and practice to perform strategic analysis.
5. Students will identify and analyze ethical responsibilities of businesses.
6. Students will apply decision-making techniques, using both quantitative and qualitative analysis, to management issues.

Assessment Map for this Course:

Programmatic Outcomes	Student Learning Outcomes	Assignment 1	Assignment 2	Assignment 3	Assignment 4	Assignment 5	Assignment 6	Assignment 7	Case study	Final project	Final exam
Students will apply best practices to solve managerial issues	1, 3, 4, 5	X								X	X
Students will integrate theories and practice to perform strategic analysis	1, 3, 4, 5		X	X	X					X	X
Students will identify and analyze ethical responsibilities of businesses.	2					X	X			X	
Students will apply decision-making techniques, using both quantitative and qualitative analysis, to management issues.	3, 4, 5							X	X	X	X

B) **Grading Rubrics:** Please see Canvas for grading rubrics.