

Course: MBAD621Z Managerial Accounting

Semester: Spring 2022 Module 1 01/10/22 – 03/04/22
Time: On-line
Location: On-line

Prerequisite: None

Materials: Cost Management, A Strategic Emphasis, 9th ed., Blocher, , Juras and Smith, McGraw-Hill

Professor: Sara J. Leone, CPA

Office: By Appointment
Office Hours: By Appointment
Phone: 815-439-8660
Email: sleone@st.francis.edu
Fax(If applicable): n/a

USF Mission Statement:

As a Catholic university rooted in the liberal arts, we are a welcoming community of learners challenged by Franciscan values and charism, engaged in a continuous pursuit of knowledge, faith, wisdom, and justice, and ever mindful of a tradition that emphasizes reverence for creation, compassion, and peacemaking. We strive for academic excellence in all programs, preparing women and men to contribute to the world through service and leadership.

College Mission Statement:

The College of Business and Health Administration prepares professionally competent and ethically responsible graduates for management and professional positions in business or health related fields. The College emphasizes excellence in teaching, supportive interactions with students, and a broad base of theoretical and practical knowledge. Faculty include both full-time and adjunct faculty who are professionals with expertise in the courses they teach. In addition, we are committed to continuous quality improvement, applied scholarly contribution, and assisting the business and health care communities.

Course Description:

Covers key concepts used by managers to understand and manage a firm's financial performance. The course builds a quick foundation in the vocabulary and concepts of cost accounting, presents a fulsome process for budgeting including variance analysis, and provides an overview of various financial tools/models used to support managerial decision making such as product pricing, capital expenditures, and performance compensation. Prerequisite: inbound business leveling exam, ACCT 124, or competency in Financial Accounting.

Course Objectives/Outcomes:

By the end of this course the student will be able to:

- 1) The vocabulary and concepts of managerial accounting
- 2) Various decision-making models
- 3) A master budget
- 4) Understanding of strategy and the role of cost management in a chosen strategy
- 5) Management control and performance measurement techniques
- 6) Structure of effective management compensation and bonus plans
- 7) Business analysis and valuation

Course Requirements:

There are both team assignments and individual assignments in this course.

Collaborative teams Each individual in class will be assigned to a team. During the semester, each team will be assigned the responsibility of at least two deliverables.

- The first deliverable is the solution to various questions assigned at the end of the chapter. The team is responsible for posting the solution to the chapter problem assigned to the discussion board by no later than midnight Friday of each week.
- The second deliverable is one case presentation and written case analysis. The presenting team is granted an additional day for completion of the team case analysis and team case presentation. For more information, please see the Case Presentation and Case Analysis descriptions.
- To properly allocate your time, your assignment to a team and that team's work products (chapter problems and case) will be provided on day 1 of the module.

Assignments Preparation for class discussions and written assignments is vital for the successful completion of this course. Each chapter has assigned problems and cases. The problem solutions and related discussion will be student-led rather than instructor-guided. To accomplish that end, a collaborative team will have the responsibility to the entire class for the solution.

The collaborative team responsible for the assigned problem will post to the discussion board by no later than midnight Friday. So that a reasonable work product is presented, the presenting team needs to Canvas inbox its **draft** solution by no later than midnight Wednesday so commentary and redirection can be provided. Although only the presenting collaborative team has the responsibility for posting the problem solution, ALL students are expected to complete the problems and compare his/her solutions to the posted solution.

Case Analysis Cases are assigned to assess the understanding of the module objectives. These cases require substantial integration of the weekly learning objective(s). The required format for the case is the five steps of strategic decision making discussed on page 20 of the text. All students are expected to analyze the case and turn in the case analysis. If the collaborative team is assigned the case, the team assigned to the case submits a single case for all team members.

All assignments must be typewritten and must demonstrate writing skills commensurate with graduate level work. Correct format and grammar are 5% of the total case grade.

Except for the presenting collaborative team, cases are to be uploaded by Sunday. The presenting collaborative team receives an additional day and should post both the case analysis and the case presentation on Monday of the following week.

Case Presentation The collaborative team assigned to the case is responsible for the case presentation. The presentation should be prepared using PowerPoint and should be annotated using voice. An on-line tutorial is available in the Managing the Presentation area of the Getting Started Module. This case presentation should be uploaded to the discussion area of the online class. At the conclusion of the team's presentation, class members are expected to be able to critically analyze the solution presented. Discussion of various viewpoints, approaches or solutions is welcomed.

Additional Credit Hour Individuals enrolled in this course for four semester hours will be assigned a variety of contemporary readings dealing with the assigned topics. The assignments are to be an individual work product. These assignments will be included in the case component of the grade (90%).

Course Schedule/Outline:

DATE	TOPIC	ASSIGNMENTS	
		READING	WRITTEN
Mod 1	Cost Management and Strategy Implementing Strategy	Chapter 1 Chapter 2	24 through 33, 55,56 40
Mod 2	Activity-Based Costing	Chapter 5	32(1-3),40(1-3),45, <u>Dolci</u>
Mod 3	Cost-Volume-Profit Analysis	Chapter 9	38(1),45(1),46(1,2,4), <u>Rialto</u>
Mod 4	Master Budget Decision Making	Chapter 10 Chapter 11	48,34*** 33(1-3,5),37,41(1-4), <u>Easthof</u>
Mod 5	Product Life Cycle	Chapter 13	31,45, <u>Allegro Automotive</u>
Mod 6	Strategic Performance	Chapter 18	30,33,41, <u>Claire's</u>
Mod 7	Strategic Investment Units	Chapter 19	42,32/33, <u>Assisi</u>
Mod 8	Management Compensation	Chapter 20	25,28, PR51/52, <u>Pace e Bene</u>

*** Using Goal-Seek and SLN are not a necessary requirement.

Methods of Evaluation:

The allocation of course points are as follows:

Case Analysis	90 %
Case Presentations	<u>10</u>
Total	100 %
	=====

Grading Scale

The weighted average of exams, quizzes and assignments will compute to an overall percentage.

<u>% of Total Points</u>	<u>Grade</u>
90 – 100	A
80 - 89	B
70 - 79	C
60 - 69	D
59 or less	F

Course Evaluations/Surveys

Information gleaned from course evaluations is an important part of maintaining quality and continuous improvement in courses. The University's expects students to thoughtfully participate in this anonymous evaluation process.

COURSE POLICIES

Attendance Policy:

Attendance This course is entirely online. Working at an accelerated pace requires dedication and persistence. There are weekly deliverables in the form of homework and cases. Regular, online attendance is strongly recommended.

The instructor reserves the right to adjust the syllabus and class schedule as circumstances may warrant during the semester.

Students are expected to follow all policies in the USF Catalog and Student Handbook, both of which can be found in the student portal.

Policies not covered in this document will be handled in accordance with the USF Catalog and/or Student Handbook.

INSTITUTIONAL POLICIES

The student should use the USF portal as the first resource for guidance and support on items such as student complaints, safety, security and transportation questions, contact information for various USF departments, student support services such as counseling and academic resources. Information on these resources can be found in the "For Students" section of the USF portal.

A complete listing of university policies and procedures can be found in the University of St. Francis Course Catalog and Student Handbook. For the most current version of the catalog, please visit <http://stfrancis.edu/academics/university-catalog>

Students are expected to be familiar with and follow the various procedures and guidelines regarding USF's COVID-19 Response, including the USF Preparedness Plan and other materials incorporated in the Saints United resource hub (<https://www.stfrancis.edu/saints-united/>).

Academic Integrity:

Academic integrity requires that all academic work be wholly the product of an identified individual or individuals. Collaboration is only acceptable when it is explicitly acknowledged. Ethical conduct is the obligation of every member of the University community, and breaches of academic integrity

constitute serious offenses. Since a lack of integrity hinders the student's academic development, it cannot be tolerated under any circumstances. Violations include but are not limited to: cheating, fabrication, facilitating academic dishonesty, plagiarism, and denying others access to information or material. See the USF Catalog for further clarification and information on grievance procedures.

Services and Accommodations for Students with Disabilities (Americans with Disabilities Act):

The University strives to be in compliance with the Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA). A student who requires special accommodations or arrangements due to a disability should contact the Office of Disability Services. This contact preferably should occur no later than the first week of classes. Early contact before the semester starts is encouraged to allow sufficient time to provide accommodations. Extra time is needed for some types of accommodations such as sign language interpreters or special text formatting. Should a need arrive after the start of a semester; the student is encouraged to contact the Office of Disability Services as soon as possible. Note that accommodations are not retroactive. Each case will be reviewed on an individual basis to determine reasonable and appropriate accommodations.

USF is committed to ensuring the full participation of all students in its programs, regardless of the course format. If you have a documented disability and need a reasonable accommodation to participate in a course, complete course requirements, or benefit from the University's programs or services, please contact the Office of Disability Services at [815-740-3631](tel:815-740-3631) or ODS@stfrancis.edu. The Office of Disability Services is in the Academic Resource Center (ARC) and is located on the second floor of the LaVerne and Dorothy Brown Library in room L214. Consultations are welcome, please contact the Office of Disability Services for an appointment.

Academic Support Services:

The Academic Resource Center (ARC) located in Room L214 in the Library (815-740-5060) offers various types of academic services. Online and distance learning students can contact ARC for appropriate resources. ARC serves students who need tutoring in many areas of study including writing and math. Library services include a number of online services and full text databases. Call the Library at 815-740-5041 for additional information. If you need academic-related resources or assistance, please contact the Academic Resource Center.

Notice of Copyright

This course may contain copyrighted materials that are intended to support the learning experiences of students currently enrolled in the course. No student may retain or further disseminate any copyrighted materials, in their entirety or any portion thereof, under penalty of law.

Technology Support

1. The Department of Academic Technology (DAT) administers the learning management system Canvas. If you are experiencing any difficulty using Canvas or need technical assistance, you have several options to receive support, including:
 - a. 24x7 Live Canvas Support. If you experience technical difficulties or have a question about Canvas, you can receive support 24 hours a day 7 days a week through the Canvas help menu. From the help menu, select **Chat with Canvas Support** for a "live" text-based click-to-chat session,
 - b. select **Report a Problem** to send an email support request, or speak to someone directly by using the toll-free number listed under the Canvas Support Hotline.

NOTE: Responses to Canvas' email-based Report a Problem request system will go to your USF stfrancis.edu email account, NOT your personal email.

2. Online Self-Service Help Resources. A student user guide and other resources for solving issues related to Canvas can be found at <http://learnitnow.stfrancis.edu>

3. Telephone Support from DAT. You can also phone the Department of Academic Technology for personal help at (815) 740-5080 or (866) 337-1497 (toll-free) between 8 a.m. and 4 p.m. Central Standard Time, Monday through Friday.

For any technical support issues that are not related to Canvas, please contact the USF Technology Support Center (TSC). You can reach them via:

- Phone: 1-815-768-TECH (8324)
- Email: techsupport@stfrancis.edu
- Web: <http://techsupport.stfrancis.edu>
- Or visit them on the first floor of Marian Hall