

University of the Incarnate Word – School of Professional Studies  
PMBA 6310 Managerial Accounting/Control System  
(3 credit hours)

Instructor: Floyde W. Burnside, Jr. CPA

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Office Hours: Classroom - by appointment  
Assistance: Available before or after class

Text: Managerial Accounting 5<sup>th</sup> edition by Jiambalvo, by James – Publisher Wiley

**Catalog description:** This course starts by introducing non-accountant managers to the accounting framework, classifications of assets, liabilities, and equities, and the interconnectedness of the financial statements. Special emphasis is to be placed on ratio analysis, managing working capital, the cash conversion cycle, and recognizing the importance of accounting concepts such as matching, recognition, accrual, and the accounting period to managerial decision-making. The fundamentals of cost analysis including job-order costing, cost-volume-profit analysis, activity-based costing, and standard costs and variance analysis will be covered in depth. Finally, students will examine the role of incentives created by the regulatory environment as well as a firm's governance structure, compensation policy, and code of ethics on a firm's internal control systems.

**Context:** Prerequisite: Principles of Accounting I (ACCT 2311) and II (ACCT 2312), or comparable courses.

**Text:** Jiambalvo, J., 5<sup>th</sup> Edition (2013). Managerial Accounting. Wiley. ISBN: 978-1118078761

**Course overview:** Topics to be included / teaching strategies / technological skills development

Topics include the income statement, balance sheet, statement of cash flows, ratio analysis, cash conversion cycle, recording expenses, revenue recognition, process costing, activity-based costing, variance analysis, cost-volume-profit analysis, elements of internal control, corporate governance, accounting law, and incentives

In addition to supplementing the text with lectures, student-centered, problem-based learning techniques including case studies, simulations, and class discussion will be used

MS Excel will be used to model, analyze, and evaluate accounting information

Course outcomes:

Assessment:

Upon completion of the course, students will be able to:

The objectives will be assessed:

Assess the health of an organization through an examination of its financial statements and policies.

By: Critical analysis questions, examinations, and student-centered, problem-based learning activities.

Use cost analysis, variance analysis, and cost-volume-profit analysis to support managerial decision-making.

By: Critical analysis questions, examinations, and student-centered, problem-based learning activities.

Identify principles of internal control relevant for decision-making in the areas of governance, compensation, and a firm's code of ethics.

By: Critical analysis questions, examinations, and student-centered, problem-based learning activities.

## **I. Course Content:**

This course is an intensive study of the managerial accounting concepts and principles for graduate students. A complete description of the course is contained in the Course Syllabus. It is designed to develop the knowledge of how to use managerial accounting to analyze financial statements and budgets, how to measure and control the costs of production. These skills are essential in planning, controlling, and evaluating the performance of real-life companies. Course materials, lectures, class discussions, presentations, homework and tests are aimed to be consistent with real life questions, situations and events. The classes will be centered on relevant problems, which will be selected to illustrate key accounting concepts and principles. After completing this course, students will be able to understand the differences between financial and managerial accounting and understand the Cost-Volume-Profit analysis and the techniques of cost accounting that are used in planning, control, and decision-making.

Participation, Admission Tickets, Homework and Quizzes	47.5%
Research Project Report with Illustrations of Homework	22.5%
Test 1	15.0%
Test 2	15.0%

## **II. Participation, Admission Tickets, Homework, and Online Web Quizzes:**

The format of the course is one class meeting per week. There are a total of eight online quizzes and eight homework problems. An "Admission Ticket" is to be brought to class on a 3X5 card and given to the instructor at the start of class. On one side is a short passage from an assignment the student found to be important, meaningful, irritating or puzzling. On the other side the student should write a paragraph explaining why he chose the passage. Class session is a combination of lecture, discussions, presentations and other activities. The content of the lecture presumes that students have studied the assigned reading. Participation is 47.5% of the grade. You are encouraged to ask questions; to help understand complicated subjects, to stimulate discussion and to share any new and relevant information to the course topic with the class. Homework and web quizzes below are from the textbook and are due prior to the next class. Please show ALL relevant work on homework assignment where necessary. Homework will be checked at the beginning of each class for completion. Due to the condensed structure of this course, classroom attendance is very important. If you miss class, it is your responsibility to obtain the lecture notes from other students and to contact me to obtain any handouts, announcements and/or other assignments.

**III. Tests:** There are **two** scheduled tests, which will be based on chapter readings, lectures, homework, presentations and other assigned material. The exams may consist of multiple choice; true-false, fill-in-the-blank, short answer, problems or essay questions. Students are encouraged to show ALL work where appropriate. The two tests equal 30% in total.

## **IV. Project Research Presentation:**

Students will be encouraged to regularly read business publications, watch business news on TV YouTube online to familiarize themselves with the problems relevant to the course. The topics interesting to the open discussion should be brought to the class and shared with other students. Your research and presentation project "**Managerial Analysis of Annual Report**" is assigned. The detailed content of this project is as follows: The project will be centered on the current economic situation of the company and prospects of its future development. Students should obtain a copy of the company's annual reports, search for articles and videos concerning recent financial situation and prepare a report and make a class presentation, using PowerPoint, Prezi, or others. This is aimed to develop and enhance understanding of accounting practices, to improve research and analytical skills, to reinforce computer techniques, to enrich written and oral communications, and to strengthen leadership and interpersonal skill. The report should include illustrations using homework problems with your company's numbers.

Each week you will notice a number in parenthesis. This is the Alternative Learning Equivalencies for this course. It is an expectation for the minimum amount of time (hours) you will spend on each topic each week. Its primary purpose is for accreditation.

			<b>Assignments/ Homework</b>
<b>Week</b>	<b>1</b>	Check Admission Ticket Introductions & Discussion of Syllabus Chapter 1. Information Age (1) Chapter 2. Job Order Costing (1) Chapter 3. Process Costing (1) Chapter 4. Cost-Volume-Profit (1) Objectives of Presentations	Write Admission Ticket Ch. 1, 2, 3 or 4 (1.5)  End-of-Chapters Homework - Before class students should complete the end-of-chapters self-assessment questions and email the answers to the instructor at fburnsid@uiwtx.edu.
<b>Week</b>	<b>2</b>	Check Admission Ticket Student Presentations Check & Turn-in Homework Cases 1-2 2-1 2-3 Classtime Homework (4)	Write Admission Ticket Ch. 5,6 (.5)  End-of-Chapters Homework - Before class students should complete the end-of-chapters self-assessment questions and email the answers to the instructor at fburnsid@uiwtx.edu.  Work on Presentations(1)
<b>Week</b>	<b>3</b>	Check Admission Ticket Student Presentations Check & Turn-in Homework Probs 3-1 3-4 4-1B-11 Chapter 7. Use of Cost Info Chapter 8. Pricing Classtime Homework Ch. 5 (2) + (2) Review for Test 1	Write Admission Ticket(1): Ch. 9  End-of-Chapters Homework - Before class students should complete the end-of-chapters self-assessment questions and email the answers to the instructor at fburnsid@uiwtx.edu.  Work on Presentations(.5)
<b>Week</b>	<b>4</b>	Check Admission Ticket  MID TERM EXAM (Test 1)  Chapter 5. Variable Costing (4) Chapter 6. Cost Allocation & Activity Based Costing	Write Admission Ticket Ch. 10 (.5)  End-of-Chapters Homework - Before class students should complete the end-of-chapters self-assessment questions and email the answers to the instructor at fburnsid@uiwtx.edu.  Work on Presentations(.5)
<b>Week</b>	<b>5</b>	Check Admission Ticket Student Presentations Check & Turn-in Homework Probs 5-1 5-4 Chapter 9. Capital Budget & Long-run (1) Chapter 10. Budgetary Planning & Control (1) Classtime Homework (1) +(1) Work on Presentations	Write Admission Ticket Ch. 9 & 10 (.5)  End-of-Chapters Homework - Before class students should complete the end-of-chapters self-assessment questions and email the answers to the instructor at fburnsid@uiwtx.edu.  Work on Presentations(.5)
<b>Week</b>	<b>6</b>	Check Admission Ticket Student Presentation Check& Turn-in Homework Case 7-1 Probs 8-1 8-2 8-7 Chapter 11. Standard Costs & Variance Analysis Classtime Homework (2) Presentations (2)	Write Admission Ticket Ch. 11  End-of-Chapters Homework - Before class students should complete the end-of-chapters self-assessment questions and email the answers to the instructor at fburnsid@uiwtx.edu.  Work on Presentations (.5)
<b>Week</b>	<b>7</b>	Check Admission Ticket Student Presentations Check & Turn-in Homework Probs 9-1 9-4 9-8 10-5 10-6 12-3 12-11 12-12 12-18 Chapter 12.Decentralization &Performance Analysis	Write Admission Ticket Ch. 12 (.5)  End-of-Chapters Homework - Before class students should complete the end-of-chapters self-assessment questions and email the

		Classtime Homework (2) Presentations(2) Review for Test 2	answers to the instructor at fburnsid@uiwtx.edu.  Work on Presentations (1.5)
<b>Week</b>	<b>8</b>	Check Admission Ticket  Discuss Case Presentations (4)  FINAL EXAM (Test 2)	Analysis of Case Presentation(2)



**VII. Academic Integrity/Honesty:** The highest standards of academic honesty are expected in this course. Forms of academic dishonesty include, but are not limited to, cheating, plagiarism, and counterfeit work, falsification of academic record, unauthorized reuse of work, theft, or collusion. See the student handbook for definitions and procedures for investigation of claims of academic dishonesty.

**VIII. Disability Statement:** The University of Incarnate Word is committed to providing a supportive, challenging, diverse and integrated environment for all students. In accordance with Section 504 of the Rehabilitation Act – Subpart E and Title III of the Americans with Disabilities Act, the University ensures accessibility to its programs, services, and activities for qualified students with documented disabilities. For more information, contact Student Disabilities Services Office, Mr. Moises Torrescano, Director or Michelle Beasley, Academic Counselor, Admin. Building – Room 105; Phone (210) 829-3997.

**IX. UIW Grade Scale:**

93 –100	A
92 - 90	A-
87 - 89	B+
83 – 86	B
80 – 82	B-
77 – 79	C+
70 – 76	C
67 – 69	D+
63 – 66	D
60 – 62	D-
<60	F

