

**UNIVERSITY OF THE INCARNATE WORD**  
**School of Professional Studies**  
**PMBA 6310 Managerial Acct/Control Systems**  
**COURSE OUTLINE**

**See Faculty Section of Blackboard Course for More Information**

**Overview of the Course**

This course provides a basic overview of accounting for non-accounting majors. It will help you apply accounting concepts to your chosen concentration.

**Study Topics:**

- **Break-even point analysis**
- **Decision to make or buy a product**
- **Decision to add or drop product line**
- **Ethical Considerations**
- **Sunk and Opportunity Costs**
- **Types of costs and their application**
- **Job-order costing**
- **Process Costing**
- **Cost-Volume-Profit Analysis**
- **Variable Costing**
- **Cost Allocation**
- **Budgeting**
- **Standard Costs and Variance Analysis**
- **Other applicable Managerial Accounting topics**

**Description of the course:**

The purpose of this course is to familiarize students with the basics of managerial accounting while recognizing most students will not become accountants. The student will examine decision making and outcome measurement by building on managerial accounting concepts.

**This course is part of:** General Education Core Course This course may be offered in a face-to-face, blended and online format.

<b>Outcomes</b>	<b>Assessments will be a combination of the following</b>
<ol style="list-style-type: none"> <li>1. Provide a basis in managerial accounting</li> <li>2. Learn about the managerial accounting decision making process</li> <li>3. Learning the “You Get What You Measure” process</li> <li>4. Apply the theory to real-world situations</li> <li>5. Become life-long users of managerial accounting concepts</li> </ol>	<p>Written and/or oral discussion, examinations, class exercises, case studies, presentations individual or group), or formal research based paper</p>

### **Course Outline**

<b>Week</b>	<b>Chapter Readings and Discussions</b>	<b>In Class and Homework Assignments</b>
Week #1	Chapter 1 – Managerial Accounting in the Information Age	<p>Homework/Class Activities (3)</p> <p>Take part in weekly discussion in class or online as appropriate</p> <p>Course Materials Review and Discussion (2)</p> <p>Problems 1-6 to 1-9</p> <p>Exercises 1-1 to 1-7</p> <p>Paper/Project Development (1)</p>
Week #2	Chapter 2 Job-Order Costing Energy	<p>Homework/Class Activities (3)</p> <p>Take part in weekly discussion in class or online as appropriate</p> <p>Course Materials Review and Discussion (2)</p> <p>Exercise 2-20, Problems 2-14 to 2-19</p>

		<p>Paper/Project Development (1)</p> <p>Submit topic for research paper/project</p>
Week #3	Chapter 3 Process Costing	<p>Homework/Class Activities (3)</p> <p>Take part in weekly discussion in class or online as appropriate</p> <p>Course Materials Review and Discussion (2)</p> <p>Problems 3-15 and 3-16</p> <p>Exercises 3-17 and 3-18</p> <p>Paper/Project Development (1)</p> <p>Begin work on paper describing a comprehensive review of costs used by a company or industry</p>
Week #4	Chapter 4 Cost-Volume-Profit Analysis	<p>Homework/Class Activities (3)</p> <p>Take part in weekly discussion in class or online as appropriate</p> <p>Course Materials Review and Discussion (2)</p> <p>Exercises 4-11 to 4-14</p> <p>Problems 4-1 and 4-2</p> <p>Paper/Project Development (1)</p> <p>Submit outline of research paper/project</p>

		Midterm Examination (questions from first half of the course)
Week #5	Chapter 5 Variable Costing  Chapter 6 Cost Allocation and Activity-Based Costing	Homework/Class Activities (3)  Take part in weekly discussion in class or online as appropriate   Course Materials Review and Discussion (2)  Chapter 5 Exercises 5-2, 5-11 to 5-18  Chapter 6, Exercises 6-1 to 6-5, Problems 6-1 and 6-2  Paper/Project Development (1)  Work on project
Week #6	Chapter 7 The Use of Cost Information in Management Decision	Homework/Class Activities (3)  Take part in weekly discussion in class or online as appropriate    Course Materials Review and Discussion (2)  Exercises 7-6 to 7-10  Problems 7-4 to 7-6  Paper/Project Development (1)  Work on project
Week #7	Chapter 10 Budgetary Planning and Control  <b>Chapter 11 Standard Costs and Variance Analysis</b>	Homework/Class Activities (3)  Take part in weekly discussion in class or online as appropriate    Course Materials Review and Discussion (2)

		<p>Chapter 10, Exercises 10-1 to 10-7, Problem 10-1</p> <p>Chapter 11, Exercises 11-1 to 11-5, Problems 11-2 to 11-14</p> <p>Paper/Project Development (1)</p> <p>Work on project</p>
Week #8	Chapter 12 Decentralization and Performance Evaluation	<p>Homework/Class Activities (3)</p> <p>Take part in weekly discussion in class or online as appropriate</p> <p>Course Materials Review and Discussion (2)</p> <p>Exercises 12-1 to 12-5</p> <p>Problems 12-1 to 12-5</p> <p>Paper/Project Development (1)</p> <p>Submit completed research paper/project</p> <p>Final Examination (questions from second half of the course)</p>

**Please remember that the Blackboard Portal closes on the last Friday of this course!**

Total 48 hours

Note: 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 during the week. Its primary purpose is for accreditation. I just did not want you to be confused when you see them in the table below.

### **Grading Activities Criteria and Guidelines**

#### **Grading Standards:**

Discussion/Participation	20%
Homework	15%

Research Paper/Project	15%
Midterm Examination	25%
Final Examination	25%
<b>Total</b>	<b>100%</b>

#### Grading Scale:

A	93 - 100	B-	80 - 82
A-	90 - 92	C	70 - 79
B+	87 - 89	F	69 and below
B	83 - 86		

**A** and **A-** indicate a superior grasp of the subject matter of the course, initiative and originality in assessing problems and ability to relate knowledge to new situations.

**B+** and **B** indicate satisfactory performance in control of the subject matter and ability to apply principles with intelligence.

**B-** and **C** indicate less than satisfactory performance, and may disqualify the student for further study.

**F** indicates failure in the course or withdrawal without following proper procedures.

#### Discussion:

Students are encouraged to use outside materials and examples in class discussions, whether online (in online version of the class) or on-ground. Constructive class contribution includes being present, engaged, and professional. We will try to spend time each class discussing content in addition to lectures. Students will be expected to participate in discussion by asking questions, sharing examples, presenting arguments, and sharing real-world applications.

#### Participation, Punctuality and Attendance: Requirements and Expectations for In-person Classes

- Attendance: Abide by the UIW Attendance Policy as stated in the Catalog: <http://uiw.smartcatalogiq.com/2015-2017/Catalog/VIII-Institutional-Academic-Policies/Attendance-and-Religious-Observance-Policies>
- Eating and Smoking: NOT ALLOWED in class
- Talking and Messaging using mobile devices: NOT ALLOWED in class
- Copies of home works, tests, exams, and e-mail communication: Save for your records
- Assignments and Home works with due dates: Expected to be turned-in on time

#### Homework Rubric:

Use APA style writing as the standard format. Homework will be graded using the rubric which follows:

#### Homework Rubric

Criteria	90 - 100% Excellent	80 – 89% Good	70 – 79% Fair	Below 70% Poor
<b>Completeness</b>	Complete in all respects; reflects all requirements	Complete in most respects; reflects most requirements	Incomplete in many respects; reflects few requirements	Incomplete in most respects; does not reflect requirements
<b>Analysis, evaluation, and recommendations</b>	Presents detailed, realistic, and appropriate recommendations clearly supported by the information presented and concepts from the reading	Presents specific, realistic, and appropriate recommendations supported by the information presented and concepts from the reading	Presents realistic or appropriate recommendations supported by the information presented and concepts from the reading	Presents an incomplete analysis of the issues identified
<b>Research</b>	Supplements case study with relevant and extensive research into the present situation of the company; clearly and thoroughly documents all sources of information	Supplements case study with relevant research into the present situation of the company; documents all sources of information	Supplements case study with limited research into the present situation of the company; provides limited documentation of sources consulted	Supplements case study, if at all, with incomplete research and documentation
<b>Writing mechanics</b>	Writing demonstrates a sophisticated clarity, conciseness, and correctness; includes thorough details and relevant data and information; extremely well-organized	Writing is accomplished in terms of clarity and conciseness and contains only a few errors; includes sufficient details and relevant data and information; well-organized	Writing lacks clarity or conciseness and contains numerous errors; gives insufficient detail and relevant data and information; lacks organization	Writing is unfocused, rambling, or contains serious errors; lacks detail and relevant data and information; poorly organized

#### Discussion Rubric:

	<70%	70%-79%	80%-89%	90%-100%
<b>Business Acumen</b>	Does not demonstrate competence in course concepts, either by lack of connection to concepts in contributions, or by misrepresenting concepts when used.	Demonstrates limited competence in course concepts. There is significant room for improvement in terms of the scope and the depth of content coverage.	Demonstrates competence and accuracy in using course concepts OR makes frequent effort to use course concepts, but with room for improvement in terms of	Frequently uses a wide range of concepts from the class materials, demonstrating competence and accuracy in the use of concepts.

			consistency, and level of detail.	
<b>Critical Thinking</b>	Does not demonstrate critical thinking. Does not work with peers to devise ways to cover course content. Student does not critically examine arguments, alternatives, and analysis.	Rarely demonstrates critical thinking, appearing to be willing to accept all written and spoken statements as fact rather than exploring or challenging ideas. Rarely works with peers to outline approaches to covering course content. Room for improvement in terms of critically examining course content.	Occasionally engages in activities designed to cause depth of thinking, including occasional questions, or efforts to address the unknown or challenge assumptions. Occasionally works with peers to structure learning processes. Occasionally critically examines arguments, alternatives, and analyses.	Frequently asks and makes an effort to explore relevant, thought-provoking questions to advance the conversation and encourage deeper exploration of concepts. Facilitates content coverage. Critically examines arguments, alternatives, and analyses.
<b>Personal Effectiveness</b>	Student does not demonstrate personal effectiveness. Lack of engagement results in little or no impact on learning, OR contribution effort has a negative impact on self and others.	Infrequent contribution effort leading to limited influence on the group. Infrequently engages peers using a wide variety of participatory behaviors. Contribution effort occasionally has a negative impact.	Occasional contribution effort, however, positive impact and influence on class discussions when contributions are made. There is room for improvement in terms of engaging peers using a variety of contribution guidelines.	Consistently uses a wide range of contribution approaches, leading to clearly positive influence and impact on the class discussions and the learning of self and others.

### Academic Honesty Statement

The highest standards of academic honesty are expected in the course. Forms of academic dishonesty include, but are not limited to cheating, plagiarism, counterfeit work, falsification of academic record, unauthorized reuse of work, theft, collusion. See the (UIW) student handbook for definitions and procedures for investigation of claims of academic dishonesty.



**Disability Accommodations**

The University of the 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, Title III of the Americans with Disabilities Act (ADA), and Title III of the ADA Amendments Act of 2008 (ADAAA), the University ensures accessibility to its programs, services and activities for qualified students with documented disabilities. To qualify for services, the student must provide Student Disability Services with the appropriate documentation of his or her disability at the time services and/or accommodations are requested.

**Title IX Information**

University of the Incarnate Word is committed to providing an environment that emphasizes the dignity and worth of every member of its community and that is free from sexual misconduct, including sex based discrimination, sexual harassment, sexual assault, sexual exploitation, stalking, relationship violence (including domestic and dating violence), and retaliation. The university encourages the prompt reporting of any incidents. For more information, or to report an incident, please visit [www.uiw.edu/titleix](http://www.uiw.edu/titleix).

**Class Absences for Religious Observances**

The University of the Incarnate Word welcomes persons of diverse backgrounds and is therefore committed to providing reasonable accommodations for students wanting to attend religious observances and who will miss class. Students must inform instructors at least two weeks prior to attending a religious observance. Students use the form found in the UIW Student Handbook & Student Code of Conduct to request accommodations from the instructor.

**Pregnancy Accommodations**

Under the Department of Education's (DOE) regulations implementing Title IX of the Education Amendments of 1972, the University does not discriminate against any student on the basis of pregnancy or pregnancy related conditions.

To request reasonable accommodations for disability, temporary disability (e.g., injury, surgery) or pregnancy, please contact:

Student Disability Services Student Disability Services  
4301 Broadway CPO 295  
Administration Building – Suite 51  
San Antonio, TX 78209  
(210) 829-3997  
(210) 283-6329  
[www.uiw.edu/sds](http://www.uiw.edu/sds)