



STETSON SCHOOL OF BUSINESS AND ECONOMICS
CECIL B. DAY CAMPUS – ATLANTA
BAA 603.A11: MANAGERIAL ACCOUNTING
SUMMER SEMESTER 2010 – Session I

I. GENERAL INFORMATION

Instructor: Sean Chen, PhD
Office: BE 214
Contacts: 678-547-6321 (O), 678-547-6160 (Fax), chen_ss@mercer.edu (Email)
Class Time: Monday 6:00 – 10:15 PM.
Office Hours: 3:00 -6:00 PM, Monday, or by appointment.

II. REQUIRED TEXTBOOK AND READING MATERIALS

Textbook: Maher/Stickney/Weil, *Managerial Accounting: An Introduction to Concepts, Methods and Uses*. 10th Edition. Cengage Learning (formerly Thomson Southwestern). ISBN-13: 978-0-324-63976-6, ISBN-10: 0-324-63976-7.

Supplements: Additional reading materials and cases will be assigned by the instructor to provide timely and realistic applications of the concepts and analytical skills covered in class. These materials will be posted on Blackboard or distributed via email.

II. COURSE DESCRIPTION: Prerequisite: BAA 510

This is a course designed for middle managers. It reviews the effective use of accounting information in business decision making, using a case approach.

III. COURSE OBJECTIVES

Students completing this course should be able to:

- Apply selected production costing techniques to costing activities in service and merchandising businesses.
- Make more sophisticated use of standard costs to control production costs.
- Use newly-developed techniques, such as balanced scorecard and strategic profitability analysis, to control decentralized operations.
- Choose allocation methods for indirect costs that are appropriate to information requirements for particular management decisions.
- Assign costs to products in a process costing system.
- Assign appropriate transfer prices to goods in intra-company transactions in decentralized companies.

V. INSTRUCTIONAL DELIVERY

The classes will consist of lectures, discussion of cases, and in-class illustration of problem-solving. The students are expected to complete all assigned reading and problems *prior to* coming to class. In order to remain a good standing in the class, the students are required to demonstrate competence in the subjects to be covered for each class. Please see attached class schedule for further details on reading and problem-solving assignments.

VI. PERFORMANCE EVALUATION

Grading: Your term grade in this class will be determined by exams, assignments, and class attendance and participation as shown in below:

Midterm Exam	25%
Final Exam	25%
Quizzes (4 quizzes @ 5% each)	20%
Assignments (4 assignments @5% each)	20%
Class attendance and participation	<u>10%</u>
Total	100%

Your letter grade will be assigned according to the following schedule:

90.00% or better ...A	85.01-89.99% ..B+	80.00-85.00... B
75.01-79.99%C+	70.00-75.00 ... C	60.00-69.99....D
Less than 60.00% ..F		

- Other policies:**
- 1. No make-up exam will be granted,** unless *prior* approval has been given upon a true emergency. The student will have to provide substantive documentation while seeking the instructor's approval. Exam missed without the prior approval or without adequate documentation for missing the exam will result in a grade of zero for the missed exam.
 - 2. No late assignment will be accepted.** All assignments are due in the beginning of the class according to their scheduled due date. It is the students' responsibility *to submit quality work as part of the course requirement.*
 - 3. Attendance and participation** is critical for the success in the learning process. Participation requires students' active engagement in answering questions and in discussing issues during class. Students with excessive absences, late arrivals, early departures or who otherwise are disruptive will result in grade reduction. Students who do not actively participate in class discussions will result in poor grade as well.
 - 4.** All pagers and cell phones are to be deactivated upon entering the classroom. Answering a cell phone in class is prohibited. Similarly, randomly getting in and out of the classroom during class time is extremely disrespectful of the instructor and other classmates and is therefore discouraged.

VII. ACADEMIC INTEGRITY

Academic Honesty is expected of every student. Students are expected to uphold the University's honor code (page 50 of *the Mercer University 2009-2010 Catalog*). Any violation such as cheating and plagiarism will automatically result in a failing grade for the course and may be reported to the appropriate university authorities for disciplinary actions.

VIII. OTHER MISCELLANEOUS INFORMATION

Withdrawal: Students are expected to follow University policies to drop the course before the deadline (June 18, 2010). Any student who does not complete the appropriate withdrawal procedures established by the University prior to the deadline for withdrawal will be assigned a failing grade of "F".

Disability Support: Students with a documented disability should inform the instructor at the close of the first class meeting. The instructor will refer you to Richard Stilley, Assistant Dean of Campus Life, 678-547-6823, for consultation regarding evaluation, documentation of your disability, and recommendations for accommodation, if needed. To take full advantage of disability services, it is recommended that students make contact, immediately. The office is located on the second floor of the Sheffield Student Center in Room 212.

Weather: If severe weather occurs, classes will be cancelled in accordance with the Associate Provost's decision of Mercer-Atlanta. Call the Mercer weather line for information about class cancellations – (678) 547-6111 or listen to WSB 750 AM.

CLASS SCHEDULE*

(*Tentative)

Class 1: Monday, May 24

- **Chapter 1: Fundamental Concepts:** E1-20, E1-22, E1-23; P1-25, P1-28, P1-33; Case P1-36
- **Chapter 2: Measuring Product Costs:** E2-20, E2-27, E2-29.
- **Assignment 1:** Chapter 1: P-1-26, P1-27, P1-31

Class 2: Monday, June 7

- **Quiz 1** (Chapter 1). **Assignment 1 is due today.**
- (Continue) **Chapter 2: Measuring Product Costs:** P2-34, P2-36, P2-43; Case C2-45.
- **Chapter 3: Activity-Based Management:** E3-27, E3-29.
- **Assignment 2:** P-2-37, P2-38, P2-44.

Class 3: Friday, June 11 (Make-up class for May 31 Memorial Day Holiday)

- **Quiz 2** (Chapter 2). **Assignment 2 is due today.**
- (Continue) **Chapter 3: Activity-Based Management:** P3-36, P3-38, P3-42; Case C3-46.
- **Assignment 3:** P-3-37, P3-39, P3-43

Class 4: Monday, June 14

- **Quiz 3** (Chapter 3). **Assignment 3 is due today.**
- **Chapter 5: Cost Drivers and Cost Behavior:** E5-21, E5-26, E5-29, P5-35, P5-36, P5-40.
- **Chapter 6: Financial Modeling for Short-Term Decision Making:** E6-19, E6-24, P6-31.

Class 5: Monday, June 21

- **Midterm Exam will be given today – Chapters 1-3 and 5.**
- (Continue) **Chapter 6: Financial Modeling for Short-Term Decision Making:** P6-36, P6-38.
- **Assignment 4:** P6-32, P6-37, P6-41

Class 6: Monday, June 28

- **Quiz 4** (Chapter 6). **Assignment 4 is due today.**
- **Chapter 7: Differential Cost Analysis for Operating Decisions:** E7-25, E7-27, E7-34, E7-36; P7-49, P7-52, P7-54
- **Chapter 9: Profit Planning and Budgeting:** E9-25, E9-26; P9-36, P9-38, P9-40; Case C9-47.

Class 7: Monday, July 12

- Ratio analysis (additional materials)
- **Final Exam** (Chapters 6, 7, 9)