



BAA 603.A11 - MANAGERIAL ACCOUNTING (3 HOURS)
STETSON SCHOOL OF BUSINESS AND ECONOMICS
CECIL B. DAY CAMPUS - ATLANTA
INSTRUCTOR: RAJUL GOKARN
SUMMER 2009—SESSION I

Class Time: Monday 6-10:15pm

Office Location: To Be Announced, Atlanta Campus

Office Hours: by appointment

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Textbook: Maher/Stickney/Weil. 2008. *Managerial Accounting: An Introduction to Concepts, Methods and Uses*. 10th Edition. Cengage Learning (formerly Thomson South-western). ISBN: 9780324639766.

Course Material: Available through Blackboard or distributed by the instructor.

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

Prerequisites: BAA 510

Course Objectives: Upon satisfactory completion of this course, you should be able to:

- Solve previously unseen problems using the concepts studies in class.
- Develop skill in applying management accounting techniques in ambiguous situations and with incomplete information.
- Reinforce research and communication skills.

Course Information: The course will be conducted on a discussion/problem-solving basis and will encourage student participation. You are expected to read the chapters, attempt exercises/problems, and answer article questions prior to each class meeting, as well as complete any assigned work. Students may be called on to work problems and to explain their answers.

Evaluation:

The course grade will be determined based on your performance on the following components: Group Project (20%), Midterm Exams (40%), and Final Exam (40%).

The grade will be assigned according to the following scale: A (90%-100%), B+ (86%-89%),

B (80%-85%), C+ (76%-79%), C (70%-75%), D (60%-69%), and F (Below 60%).

Attendance and participation is critical to the learning process. A grade reduction may be imposed on students with excessive absences, late arrivals, early departures or who otherwise are disruptive. Participation means actively answering questions and participation in discussion of material.

Group project requires one student team to present case analysis and other student teams to critique the presentation and material. Instructions are given separately.

Midterm exams will be given during normal class hours as indicated on the course schedule. The exams include objective questions, solving problems, and essay questions. **Make-up exams will not be given, no matter how good the reason may be for missing the exam.** If a student contacts me prior to the exam and is excused from that exam (pending verification of the reason for missing the exam) the score of the missing exam will be replaced by the average of the other exam and the final exam.

Final exam consists of objective questions, solving problems, and essay questions. It will be given during the final exam week.

Additional Information

Dropping the Course: Students are expected to follow University policies to drop the course before the deadline. 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".

Academic Honesty is expected of every student. Students are expected to uphold the University's honor code (page 50 of Mercer University 2007-2008 Catalog). Cheating and plagiarism will automatically result in a failing grade for the course and may be reported to the appropriate university personnel for disciplinary actions.

Disability Support Services: 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 for Student Life (Tel: 678-547-6823; office: Sheffield Student Center, Rm. 212), for consultation regarding evaluation, documentation of your disability, and recommendations for accommodation, if needed. More information can be found at www.mercer.edu/stu_support/swd.htm

Inclement 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.

Course Schedule: Tentative and subject to change by the instructor

Date	Topics
June 1	Introduction Chapter 1 Fundamental Concepts E15, 17, 21, 25, 28, 33 Chapter 2 Measuring Product Costs E19, 23, 27, 33, 47
June 8	Chapter 3 Activity-Based Management E17, 29, 37, 44, 45 Chapter 4 Strategic Management of Costs, Quality, and Time E17, 18, 19, 23, 26, 34
June 15	Exam 1 (Ch 1 through 4) Group Project: E3-44, 45 Chapter 5 Cost Drivers and Cost Behavior E7, 10, 12, 16, 18, 30, 31, 32, 37, 39,
June 22	Chapter 6 Financial Modeling for Short-Term Decision Making E5, 10, 17, 19, 21, 25, 29, 32, 35 Chapter 7 Differential Cost Analysis for Operating Decisions E23, 25, 27, 29, 33, 35, 37
June 29	Exam 2 (Ch 5 through 7) Chapter 8 Capital Expenditure Decisions E15, 19, 21, 23, 31, 35
July 6	Group Project: E6-42 Group Project: E7-65 Chapter 9 Profit Planning and Budgeting E6, 17, 19, 21, 23, 25, 31, 37, 46
July 13	Final Exam