



Stetson School of Business and Economics

SYLLABUS

Managerial Accounting

BAA 603

Spring 2009—Session II

Tuesday Evenings, 6:00pm - 10:15pm

Professor: Terry Grant, Ph.D., CPA

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Office Hours: Tuesday and Wednesday 5:00 to 6:00 p.m. and by appointment

Prerequisite

BAA 510.

Course Objectives and Expectations

The primary objective of this course is to provide middle managers with an understanding of the effective use of accounting information in business decision making. **Academic success can be achieved through consistent effort: careful reading of the text, regular class attendance, study of the lecture materials, and diligent completion of homework assignments.**

As a general guideline, students should expect to spend an average of **three hours preparation time for every hour spent in class**. Since this class meets 4.25 hours per week, you should expect this class to **require an average of 12.75 hours per week, excluding class time**.

Learning from and with peers is an integral part of the collegiate learning process. Students may benefit from the formation of study groups. However, this should not result in duplicate homework assignments. All students should write up individual homework assignments, rather than copying from a colleague.

Collaboration on the case assignment is limited to members of your assigned group.

Required Textbook

Managerial Accounting; Maher, Stickney, and Weil; 10th edition (2008c), Cengage Learning/Southwestern Publishing.

Attendance Policy

Students are expected to attend all scheduled classes. As a professional, you are expected to **arrive on time and to remain in class the entire period**. Attendance will be randomly taken at the beginning of class and will greatly influence your participation grade. **Students that arrive late will be counted absent.**

Cell Phones

Cellular telephones and similar devices should remain in the “off” or “silent” position!

Examinations

There will be two, equally-weighted exams. There are no make-up exams unless you have a written physician’s excuse indicating you were too ill to take the exam at its regularly scheduled time. If this

occurs, please contact me as soon as possible via e-mail. Unexcused missed exams result in a grade of zero on that exam.

Group Case Assignment

An activity based costing case will be analyzed as a group project. Students will be assigned to a team of students and each group will present their findings to the class. A significant effort is expected since the case accounts for 20% of the course grade.

Course Withdrawal

Students choosing to withdraw from this course are responsible for doing so according to University procedures and deadlines. If a student withdraws from the course without completion of the appropriate withdrawal paperwork at the Registrar's office, that student will receive an "F" for the course.

Grading

Exams (2 @ 35%)	70%
ABC Group Case Analysis/Presentations	20%
<u>Attendance/Participation</u>	<u>10%</u>
Total	<u>100%</u>

A	90-100 points
B+	85-89 points
B	80-84 points
C+	75-79 points
C	70-74 points
D	60-69 points
F	Below 60 points

University Policies

- Honor Code— Any student who engages in any form of academic misconduct will be subject to the maximum allowed disciplinary action. A violation of the Honor Code involves: (1) cheating, (2) plagiarism, (3) academic negligence, or (4) other acts of dishonesty in the area of academics and research. Please consult the Mercer University Bulletin for additional information.
- Writing Style—Students should recognize that Mercer University emphasizes proper grammar, composition, and writing style across the university curriculum. All assignments should reflect appropriate writing skills.
- Students with a documented disability should inform the professor at the close of the first class meeting. The professor will refer you to Richard Stilley, Assistant Dean of Campus Life, 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 in the Sheffield Student Center, Rm. 212. The phone number is 678-547-6823.
- **Inclement Weather:**
If severe weather occurs, classes will be canceled in accordance with the Associate Provost's decision of Mercer-Atlanta. Call the Mercer weather line for information about class cancellations—(678) 547-6111 (Atlanta) or listen to WSB 750 AM.

Tentative Schedule – BAA 603, Managerial Accounting, Spring 2009
STUDENTS ARE RESPONSIBLE FOR ANY CHANGES ANNOUNCED IN CLASS

Date	Text	Homework Exercises and Problems
3/17/09	Syllabus	Course Introduction
	Chapter 1	Fundamental Concepts (See PowerPoint Presentation on BlackBoard)
	Chapter 1	13, 15, 17, 19, 21, 25, 33
	Chapter 2	Measuring Product Costs (See PowerPoint Presentation on BlackBoard)
3/24/09	Chapter 2	8, 21, 23, 25, 27, 33, 47
	Chapter 3	Activity-Based Management (See PowerPoint Presentation on BlackBoard)
	Chapter 5	Cost Drivers and Cost Behavior (See PowerPoint Presentation on BlackBoard)
3/31/09	Chapter 3	8, 17, 27, 29, 37, 39
	Chapter 5	7, 12, 14, 15, 16, 25, 29, 30, 31, 32
	Chapter 6	Financial Modeling for Short-Term Decision Making (See PowerPoint Presentation on BlackBoard)
4/7/09	Midterm Exam: Chapters 1, 2, 3, 5	
	Chapter 6	10, 11, 12, 21, 23, 25, 27, 29, 35
	Chapter 7	Differential Cost Analysis for Operating Decisions (See PowerPoint Presentation on BlackBoard)
4/14/09	Return Midterm Exam	
	Chapter 7	23, 25, 27, 29, 33, 35, 37, 47
	Chapter 8	Capital Expenditure Decisions (See PowerPoint Presentation on BlackBoard)
	Chapter 9	Profit Planning and Budgeting (See PowerPoint Presentation on BlackBoard)
4/21/09	Chapter 8	17, 19, 23, 31, 33
	Chapter 9	18, 19, 21, 23, 25, 26, 31, 37, 46
	Chapter 10	Profit and Cost Center Performance Evaluation (See PowerPoint Presentation on BlackBoard)
4/28/09	Chapter 10	25, 26, 27, 37, 40, 42
	Group Case Discussions	
5/5/09	Final Exam: Chapters 6, 7, 8, 9, 10	