



BAA 603.A12 - MANAGERIAL ACCOUNTING (3 HOURS)
STETSON SCHOOL OF BUSINESS AND ECONOMICS
CECIL B. DAY CAMPUS - ATLANTA
INSTRUCTOR: KATHLEEN B. PINSON
SUMMER I 2008

Class Time: 6:00 P.M. to 10:15 P.M. Wednesday May 21 to July 9, 2008

E-mail: pinson_kb@mercer.edu

Textbook: *Managerial Accounting: An Introduction to Concepts, Methods and Uses*. Michael W. Maher, Clyde P. Stickney, and Roman L. Weil. 10e (2007c). Cengage Learning (formerly Thomson South-western). ISBN: 0324-639767.

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, 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:

Assignment- (10%),

Classroom presentation and participation -(50%), (Includes weekly quizzes on chapters)

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.

Assignment is collected and graded one week after it is assigned. Please refer to the course schedule for details. The grading is based upon efforts (is the homework turned in on time) and understanding of the material (are the answers complete and accurate). Efforts account for 60% while understanding of the material accounts for 40%. Late submissions are not accepted.

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

Final exam consists of solving problems, cases and/or 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 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.

Required textbook: Students are expected to have their own textbook before the 1st class period.

Course Schedule: Tentative and subject to change by the instructor

| Date | Topics/readings | Assignments |
|------------------|---|--|
| May 21 | Introduction Chapter 1 Fundamental Concepts Q1-10, 11, 13, 14, 15, E-21 P-25, 27 Chapter 2 Measuring Product Costs Q-22, P-36, 41, C-45 | Student is expected to read any assigned readings before class and to attempt questions, exercises and problems |
| May 28 | Chapter 3 Activity Based Management E-25, 27, P-39, 41, C-44, 45 Chapter 4 Strategic Management of Costs, Quality, and Time E-19, 23, 29, 31, P-34, 38, 39, 45 | Weekly quiz on Chapters 3 & 4 |
| June 4 | Chapter 5 Cost Drivers and Cost Behaviors E-19, 21 Chapter 6 Financial Modeling for Short-Term Decision Making E-19, 21, 23, 25, 27, P-29, 31, 32, 34, 39, C-24 | Weekly quiz on Chapters 5 & 6 |
| June 10 | Chapter 7 Differential Cost Analysis for Operating Decisions E-23, 25, 27, 29, 31, 33, 35, 37, 45, P-46, 47, 48, 52, 55 | Weekly quiz on Chapter 7 |
| June 17 | Chapter 8 Capital Expenditure Decisions E-17, 19, 21, 23, 25, P-31, 34, C-36 | Weekly quiz on Chapter 8 [Problem 7-61 on page 263 (assignment due at the beginning of class period)] |
| June 20th | Last day for Course Withdrawal | |
| June 24 | Chapter 9 Profit Planning and Budgeting E-21, 23, 25, 31, P-36, 45 | Weekly quiz on Chapter 9 |
| July 2 | Chapter 10 Profit and Cost Center Performance Evaluation E-23, 25, 31, 33, 37, 39, P-42, 43, 47, 57 Chapter 11 Investment Center Performance Evaluation E-21, 23, 27, 37, 38 | Weekly quiz for Chapters 10 and 11 |
| July 9 | Final Exam | |