

Syllabus

SCHOOL OF BUSINESS AND MANAGEMENT **MBA 535: Managerial Accounting**

3 Credits
Effective: Winter 2016

Access to the Internet is required.
All written assignments must be in Microsoft-Word-compatible formats.
See the library's APA Style Guide tutorial for a list of resources that can help you use APA style.

FACULTY

Faculty Name: FACULTY NAME

Contact Information: CONTACT INFORMATION

[INSTRUCTOR MAY INSERT PERSONAL MESSAGE IF DESIRED]

COURSE DESCRIPTION

In this course, students learn to analyze internal management information, to make decisions about pricing, inventory procurement, make or buy alternatives, and production volume. They will also learn to develop budgets and analyze performance against their projections. Students' knowledge is applied to create financial statements and forecasts related to their business proposal. Presentation of findings is emphasized.

COURSE RESOURCES

Required and recommended resources to complete coursework and assignments are found on the course [Reading List](#). Access is provided through the Reading List link in your online course as well as from the library homepage (“Find Your Reading List” button).

Note: Required resources that must be purchased by the student are tagged “Purchase from a vendor of your choosing.” Required resources with a direct link, “Available through CityU Library”, are available electronically at no cost to students.

Students in Canada may purchase course resources from the [Canada Bookstore](#), and students outside the U.S. and Canada should contact their advisor or textbook coordinator for additional information.

CITYU LEARNING GOALS

This course supports the following City University learning goals:

- Commitment to ethical practice and service

COURSE OUTCOMES

In this course, learners:

- Develop written communication skills to enable effective delivery of accounting information and financial statement analysis to non-accounting personnel
- Formulate cost control, pricing, production and costing strategies based on appropriate management analysis techniques (e.g., incremental analysis, break-even analysis)
- Forecast, prepare, and evaluate a complete set of budgets for a company employing time value of money concepts. Evaluation will include effective measurements of operations performance including Economic Value Added (EVA).
- Research current trends and issues related to managerial accounting with particular emphasis on ethics.

- Apply different types of costs, including variable, fixed, semi-variable and step-function, in business decision making process.

CORE CONCEPTS, KNOWLEDGE, AND SKILLS

- Activity based costing
- Budgets, planning, and control
- Capital budgeting decisions and financial resource allocation
- Cost-volume-profit- analysis
- Goals of managerial accounting and how it affects decision making
- Identifying and tracking critical performance metrics (both financial and non financial)
- Incremental analysis
- Job order costing
- Linking performance to compensation
- Pricing decisions
- Process costing
- Using business intelligence in decision support
- Variance analysis

OVERVIEW OF COURSE GRADING

The grades earned for the course will be derived using City University of Seattle’s decimal grading system, based on the following:

<i>Overview of Required Assignments</i>	<i>% of Final Grade</i>
Homework	10%
Instructor-Determined Activities/Discussion Board	15%
Comprehensive Financial Statement Analysis Problem	25%
Current Ethical Issues in Managerial Accounting Case Study	25%
Final Assessment/ Exam (Individual)	25%
TOTAL	100%

SPECIFICS OF COURSE ASSIGNMENTS

The instructor will provide grading rubrics that will provide more detail as to how this assignment will be graded.

Homework

The course schedule includes a list of assigned questions, exercises, and problems from each chapter of the textbook. Students will complete required homework assignments listed in the Course Schedule under each unit. Homework will be looked at primarily for understanding of key concepts and completion. All

homework submissions must be original work.

<i>Components</i>	<i>% of Grade</i>
Homework	100%
TOTAL	100%

Instructor-Determined Activities/Discussion Board

Students in the in-class or mixed mode formats are expected to participate in weekly discussions and activities throughout the course. Attendance may count towards the participation score, but perfect attendance will not guarantee a passing score in this area. Opportunities will be offered by the instructor to participate in class, such as research and presentation of weekly articles on current events related to management accounting topics, Q&A with the instructor and any speakers, and group presentations related to case studies being reviewed in class.

Online students will participate through the use of the Discussion Boards. Students are expected to contribute to the class several times throughout each week. Students are to post initial responses by midweek as well as the reply to two other students by the end of each week. The forum is designed to promote student-to-student discussion. In the initial post, students must use at least one professional or academic resource as their primary source for the discussion.

<i>Components</i>	<i>% of Grade</i>
Quality of Responses	50%
Quantity of Responses	30%
Timeliness	20%
TOTAL	100%

Comprehensive Financial Statement Analysis Problem

The instructor will assign a comprehensive managerial-oriented financial statement analysis problem from the text. This problem will draw on multiple managerial accounting topics and will require the student to perform calculations and to make managerial decisions based on the information provided in the problem and their analysis. Ratio classes to be used include profitability, turnover and debt-related ratios. Analysis is to include interpretations and comparisons of results to industry standards. A brief discussion of the limitations of ratio analysis will also be included.

<i>Components</i>	<i>% of Grade</i>
References	15%
Communications	50%
Identify Costs	10%
Cost Control and Pricing Strategy	25%
TOTAL	100%

Current Ethical Issues in Managerial Accounting Case Study

Accounting relies heavily on estimations and judgment calls. This leads to situations where two ethical people can sharply disagree on how to approach an ethical dilemma. The instructor will provide a managerial accounting ethics case study and each student will evaluate the case and create a written report. The report will analyze the case study, identify relevant stakeholders, and provide recommendations and rationale for those recommendations. The report should be 3-5 pages in length

<i>Components</i>	<i>% of Grade</i>
Ethics & Managerial Accounting	70%
Professional Presentation	10%
Communications	20%
TOTAL	100%

Final Assessment/ Exam (Individual)

The Final Assessment / Exam will be open book, open notes. Students will need a financial calculator. Computer use is not allowed during the exam.

Students will be allowed a maximum of three hours for the assessment/exam. They should be prepared to answer or solve multiple choice questions, short answer questions, essay questions, matching questions, and/or computational problems.

For any assessment/exam questions requiring computations, students must show all work, and label the work clearly. For both problems and computational multiple-choice questions, partial credit may be earned based on well-labeled computations, even if the final answer is not correct. All work must be done on the exam pages provided.

The instructor will provide additional information about the assessment/exam as necessary.

<i>Components</i>	<i>% of Grade</i>
Cost Control & Pricing Strategy	20%
Style and Mechanics	20%
Identify Costs	20%
Dept and Capital Budgets	20%
Communications	20%
TOTAL	100%

COURSE POLICIES

Late Assignments

A critical aspect of management is to meet predefined deadlines. Therefore, all assignments are expected to be submitted when due. No late assignments are accepted. Life-situations do occur. When an issue arises coordinate with the instructor prior to the assignment's due date and the due date may be adjusted. It is in the best interest of the student to ensure that all assignments are submitted on time.

Participation

Class participation will be evaluated during class. Participation includes being prepared for class discussions and contributing meaningful content when appropriate. It also includes individual effort contributed to the team project.

Professional Writing

Assignments require error-free writing that uses standard English conventions and logical flow of organization to address topics clearly, completely, and concisely. CityU requires the use of APA style.

UNIVERSITY POLICIES

Students are responsible for understanding and adhering to all of City University of Seattle's academic policies. The most current versions of these policies can be found in the [University Catalog](#) that is linked from the CityU Web site.

Antidiscrimination

City University of Seattle and its staff and faculty are committed to supporting our students. We value equity, diversity, and inclusion as a way of life as well as the educational opportunities it provides. City U will not tolerate any form of discrimination based on race, color, ethnicity, sexual orientation, gender identification, socioeconomic status, or religious values. If you have experienced any discrimination based on any of the above, we encourage you to report this to the University. Please report this to your instructor. If you do not feel safe reporting this to your instructor, please report to the Provost or to the Vice President of Student Affairs.

Non-Discrimination & Prohibition of Sexual Harassment

City University of Seattle adheres to all federal, state, and local civil rights laws prohibiting discrimination in employment and education. The University is committed to ensuring that the education environment is bounded by standards of mutual respect and safety and is free from discriminatory practices.

In the U.S., the University is required by Title IX of the Education Amendments of 1972 to ensure that all of its education programs and activities do not discriminate on the basis of sex/gender. Sex include sex, sex stereotypes, gender identity, gender expression, sexual orientation, and pregnancy or parenting status. Sexual harassment, sexual assault, dating and domestic violence, and stalking are forms of sex discrimination, which are prohibited under Title IX and by City University of Seattle policy. City University of Seattle also prohibits retaliation against any person opposing discrimination or participating in any discrimination investigation or complaint process internal or external to the institution. Questions regarding Title IX, including its application and/or concerns about noncompliance, should be directed to the Title IX Coordinator. For a complete copy of the policy or for more information, visit <https://my.cityu.edu/titleix> or contact the Title IX Coordinator.

In Canada, in compliance with the British Columbia Human Rights Code, the Alberta Human Rights Act, WorksafeBC, and the Workers' Compensation Board of Alberta, the University believes that its environment should at all times be supportive and respectful of the dignity and self-esteem of individuals. Discrimination, harassment and bullying conduct, whether through person to person behaviour or via electronic communications such as email or social media is not acceptable and will not be tolerated. As an educational institution, it is our responsibility to cultivate an environment of excellence, equity, mutual respect and to recognize the value and potential of every individual. The University will take all necessary steps to meet or exceed the requirements of the law to prevent discrimination, harassment and bullying. The Respectful Workplace Policy for the prevention of discrimination, harassment and bullying policy and procedure can be found at <https://www.cityu.edu/discover-cityu/about-cityu/> under the Policies section or at <https://www.cityuniversity.ca/about/>.

Religious Accommodations

City University of Seattle has a policy for accommodation of student absences or significant hardship due to reasons of faith or conscience, or for organized religious activities. The University's policy, including more information about how to request an accommodation, is available in the University Catalog and on the my.cityu.edu student portal. Accommodations must be requested by the 20% mark of this course (e.g. day 14 of a ten-week course, day 7 of a 5-week course) using the Religious Accommodations Request Form found on the student dashboard in the my.cityu.edu student portal.

Academic Integrity

Academic integrity in students requires the pursuit of scholarly activity that is free from fraud, deception and unauthorized collaboration with other individuals. Students are responsible for understanding CityU's policy on academic integrity and adhering to its standards in meeting all course requirements. A complete copy of this policy can be found in the [University Catalog](#) under *Student Rights and Responsibilities* on the page titled *Academic Integrity Policy*.

Attendance

Students taking courses in any format at the University are expected to be diligent in their studies and to attend class regularly.

Regular class attendance is important in achieving learning outcomes in the course and may be a valid consideration in determining the final grade. For classes where a physical presence is required, a student has attended if they are present at any time during the class session. For online classes, a student has attended if they have posted or submitted an assignment. A complete copy of this policy can be in the [University Catalog](#) under *Student Rights and Responsibilities* on the page titled *Attendance*.

Final Assignment Due Date

Final assignments for each class at CityU must be due on or before the final date of the course as indicated in the university's course information system. Due dates that extend beyond the final date of the course may negatively impact tuition funding for students.

Support Services

Disability Services Accommodations Statement

Students with a documented disability who wish to request academic accommodations are encouraged to contact Disability Support Services to discuss accommodation requests and eligibility requirements. Please contact Disability Support Services at disability@cityu.edu or 206.239.4752 or visit the [Disability Support Services](#) page in the my.cityu.edu portal. Confidentiality will be observed in all inquiries. Once approved, information about academic accommodations will be shared with course instructors.

Library Services

CityU librarians are available to help students find the resources and information they need to succeed in this course. Contact a CityU librarian through the [Ask a Librarian](#) service, or access [library resources and services online](#), 24 hours a day, seven days a week.

Smarthinking Tutoring

CityU students have access to free online tutoring offered through Smarthinking, including writing support, from certified tutors 24 hours a day, seven days a week. Contact CityU's Student Support Center at help@cityu.ed to request a user name and password.