

Spring 2009

Thursday 12:30 – 5:15

BA 43 – MANAGERIAL ACCOUNTING

COURSE DESCRIPTION

Emphasis in this broad-based course is on imparting to the student an increased knowledge and understanding of the role of management control in the modern multi-plan organization, as well as the development of skills to be used throughout the cycles of a business in solving managerial control problems.

REQUIRED TEXT AND MATERIALS

1. Introduction to Management Accounting, Horngren, Sundem and Stratton, 14<sup>th</sup> Edition. Note you must have the text that is 17 chapters and not the 14 chapter text. Order these this text as soon as possible as we will start using in class two and an assignment will be due in week three.

TEACHING STRATEGY

We will cover the material in the course with lectures, discussions, classroom work, case analyses and out of class assignments. In class, we will focus on conceptual and numerical issues, and I expect you to pick up the descriptive material from your readings. Reading the chapters ahead of class will help you to ask good questions, and make it easier for you to work on the problems and participate in class discussions. If you are absent, please contact me or a classmate for the next session(s) assignments.

GRADING

Homework	20%
Term Project	20%
Midterm Exam	30%
Final Exam	30%

TERM PROJECT - Presentations and Reports

Each student will generate a presentation using power point slides. Please limit your power point presentation to a maximum of 6 slides.

The presentation should be about a company's suitability for investment. Identify information that would be important to potential investors. The presentation should include information from financial statements and various financial analyses. The analysis should be based on information from the most recent public information (annual reports, 10K and analysts etc.). Determine if the company would be worthy of your recommendation as an investment. This recommendation should be accompanied by supporting information.

You should be able to find financial information in various financial websites like Yahoo or Google Finance. Following is an outline of a possible presentation:

- Overview of firm
- Summary of key financial information from Income Statement and Balance Sheet
- Key accounting information and disclosures
- Analysis of its financial performance
- Summary of findings
- Recommendation of investment potential

Please turn in a hard copy presentation slides.

### CURRENT EVENTS

We will spend time each class going over current events that relate to accounting issues and shareholder valuation. You are encouraged to bring in articles to share with the class. You can find articles on a daily basis on the Internet and Wall Street Journal.

### BA 340 - COURSE SCHEDULE (Tentative – Depends on Interest and Topic Understanding)

<u>Session</u>	<u>Topic/Assignment</u>
1(1/15)	Course Introduction <ul style="list-style-type: none"><li>• <i>Lecture - Managerial Accounting and the Business Organization - Chapter 1</i></li></ul>
2 (1/22)	Overview <ul style="list-style-type: none"><li>• <i>Read - Managerial Accounting and the Business Organization - Chapter 1</i></li><li>• <i>In class problem</i></li></ul>
3 (1/29)	Financial Accounting <ul style="list-style-type: none"><li>• <i>Read - Accounting: Concepts, Techniques and Conventions - Chapter 15</i></li><li>• <i>In class activity 15-42</i></li><li>• <i>Homework assignment 1-A1,1-30,</i></li></ul>
4 (2/5)	Financial Accounting <ul style="list-style-type: none"><li>• <i>Read - Understanding Corporate Annual Reports: Basic Financial Statements – Chapter 16</i></li><li>• <i>In class activity 16-73</i></li><li>• <i>Homework assignment 15A1, 15-A2, 15-A3</i></li></ul>
5 (2/12)	Financial Accounting <ul style="list-style-type: none"><li>• <i>Read - Understanding and Analyzing Consolidated Financial Statements - Chapter 17</i></li><li>• <i>Group homework assignment 17-53 and present your findings to the class</i></li></ul>

- *Homework assignment 16-A1, 16-A2, 16-A3, 16-A4*
- 6 (2/19) Accounting Measures and Controls
- *Read - Introduction to Cost Behavior and Cost-Volume Relationships – Chapter 2*
  - *Group homework assignment 17-53 and present your findings to the class*
  - *Homework assignment 17-B5, 17-36*
- 7 (2/26) Midterm Exam
- *Chapters 1, 15, 16, 17*
- 8 (3/5) Accounting Measures and Controls
- *Read - Measurement of Cost Behavior – Chapter 3*
  - *Homework assignment – Chapter 2A-1, 2A-2*
- 9 (3/12) Accounting Measures and Controls
- *Read Chapter 4 Cost Management Systems and Activity-Based Costing (Pages 128 -148)*
  - *In class activity and (All 3-60)*
  - *Homework assignment 3-A3, 3-39*
- 10 (3/19) No Class – Spring Recess
- 11 (3/26) Financial Controls
- *Read - The Master Budget - Chapter 7*
- 12 (4/2) Financial Controls
- *Read - Flexible Budgets and Variance Analysis – Chapter 8 (pages 338 to 351)*
  - *Homework assignment 7-29, 7-30, 7-33*
- 13 (4/9) Relevant Information and Decision Making
- *Read Marketing Decisions - Chapter 5*
  - *Homework assignment 8-A1, 8-34, 8-35*
- 14 (4/16) No Class - Prepare Term Project
- 15 (4/23) Relevant Information and Decision Making
- *Homework assignment 5-A1, 5-A2, 5-38*
  - *Final Review*
- 16 (4/30) Present Term Project
- 17 (5/7) Final Exam
- *Covers Chapters 2, 3, 4, 5, 7 & 8*