

**Maryville University
Course Syllabus**

Dean Approval

COURSE INFORMATION

SEMESTER/YEAR: Spring, 2010
COURSE: ACCT-610-03
TITLE: Managerial Accounting
MEETINGS: Alternating Saturdays, 12:30pm – 4:20pm
DATES: January 16 – April 24
CLASSROOM: ABAC 2275

INSTRUCTOR INFORMATION

INSTRUCTOR: Lawrence William Dorr
TELEPHONE: 314.239.3173
EMAIL ADDRESS: lwdorr@maryville.edu

PREREQUISITES

ACCT 509 Financial Accounting

REQUIRED TEXTBOOKS

Managerial Accounting – Maher, Stickney, Weil (10e)
ISBN-13:978-0-324-63976-6

PRE-ASSIGNMENT

Read Chapters 1, 2 & 3

COURSE DESCRIPTION

To provide a framework for addressing managerial issues; to build upon and expand accounting skills acquired in the study of Financial Accounting, particularly as accounting relates to the entity's internal management decisions. The material in this course is of value to all students who will work with accounting information whether in a managerial position, an accounting position, a consulting position or serving on committees of not-for-profit organizations. Specifically, this course will enhance your understanding of the costs required in producing a product or service and will further develop economic decision making skills.

EXAMINATION AND GRADING PROCEDURES:

Exams	70%
Homework	20%
Class Participation	10%
Total	100%

GRADING SCALE

A	= 94% and above
A-	= 90% to 93%
B+	= 88% to 89%
B	= 83% to 87%
B-	= 80% to 82%
C+	= 78% to 79%
C	= 73% to 77%
C-	= 70% to 72%
D	= 60% to 69%
F	= 59% and below

ATTENDANCE

Attendance for the first class session is mandatory. Successful completion of this course depends on regular class attendance. Excessive absences, even when necessary, may result in a grade that does not fully reflect the student's capabilities. You are expected to attend every class. If you need to miss a class session, contact me BEFORE the class period. If you miss part of a class, it is your responsibility to find out what material was discussed by contacting a classmate. Homework and quizzes cannot be made up. Exams may only be made up when I am contacted in advance and supplied with an excuse that is both appropriate and verifiable. In those rare occasions when a make-up exam is given a 10% penalty may be applied to the score. This syllabus is subject to change at the discretion of the instructor. It is the student's responsibility to stay informed of such changes.

PROFESSIONALISM

Effective and professional communication is vital in today's business world and is therefore a factor in the determination of your overall course grade. This factor will apply to all assignments and projects, unless otherwise indicated. When applicable, documents must be typed or prepared using a spreadsheet application. Use correct punctuation and grammar and there should be no spelling errors. Please use a stapler when submitting an assignment that includes two or more pages.

ACADEMIC ACCOMODATIONS

Maryville University provides accommodations and support for students with disabilities as defined by the Americans with Disabilities Act. If you have a documented disability and wish to discuss academic accommodations, please contact me and/or the Director of the Academic Success Center located in the University Library (314-529-6850).

CLASS ASSIGNMENT SCHEDULE
Spring 2010

Session	Chapter	ASSIGNMENT DUE
Session 1: January 16	CH 1: Fundamental Concepts CH 2: Measuring Product Costs CH 3: Activity-Based Management	Ex: 2-23, 25, 27, 35, 37, 38, 40 Ex: 3-25, 29, 33, 36, 39, 43
Session 2: January 30	CH 4: Strategic Management of Costs, Quality and Time CH 5: Cost Drivers and Cost Behavior	Ex: 4-19, 23, 26, 29, 32, 35 Ex: 5-19, 21, 23, 25, 30, 31, 32 EXAM 1 (Chapters 1-3) (10%)
Session 3: February 13	CH 6: Financial Modeling for Short-Term Decision Making CH 7: Differential Cost Analysis for Operating Decisions CH 8: Capital Expenditure Decisions	Ex: 6-19, 25, 29, 35, 41 Ex: 7-23, 27, 29, 31, 33, 37, 39, 49, 51, 53 Ex: 8-19, 25, 29, 30, 34,
Session 4: February 27	Review (Chapters 4-8)	Project Presentations
Session 5: March 13	CH 9: Profit Planning and Budgeting CH 10: Profit and Cost Center Performance Evaluation	Ex: 9-19, 23, 25, 36, 39, 41, 45 Ex: 10-25, 31, 37, 39, 43, 50 EXAM 2 (Chapters 4-8) (20%)
Session 6: March 27	CH 11: Investment Center Performance Evaluation CH 12: Incentive Issues CH 13: Allocating Costs to Responsibility Centers	Ex: 11-23, 25, 29, 33, 36 Ex: 12-23, 25, 26, 30, 32 Ex: 13-19, 23, 26, 28, 32, 35
Session 7: April 10	Review (Chapters 9-13)	Project Presentations
Session 8: April 24		Project Presentations (cont.) EXAM 3 (Chapters 9-13)(20%)

This syllabus is subject to change at the discretion of the instructor to accommodate instructional and/or student needs. Check the online syllabus for revisions.