



Course Syllabus

Bethesda University

Where there is no guidance the people fail, but in abundance of counselors there is victory

BETHESDA UNIVERSITY MISSION STATEMENT:

Bethesda University of California is a Christ-centered community of higher education preparing Korean/English speaking men and women with professional competence, academic excellence, and spiritual integrity to be servant leaders in the Church, community and global society.

Course Number and Title: **BA 220 Managerial Accounting**
Semester: **2015 Fall**
Professor: **F. Ed Nuno**
Office: **By appointment**
E-mail address: **Managerial_Accounting_Today@yahoo.com or fe_nuno@buc.edu**
Course Website: **https://groups.yahoo.com/neo/groups/Managerial_Accounting_Today**
Phone: **951-710-0858**
Office Hours: Students may meet with their **professor by appointment** or **after class**.

RELATIONSHIP OF COURSE TO BETHESDA UNIVERSITY'S MISSION:

A Bethesda University graduate will be a person on a formative path toward Christ and His likeness with integrity, compassion, and faithfulness, in order to serve local churches for the Kingdom of God. A person taking the Managerial Accounting course will perform his duties by adequately displaying sound accounting principles as an administrator and leadership skills in supervision of his fellow men to communicate with investors and other external parties and to facilitate contracting and decision making. This person will be skilled in analyzing, processing, and reporting financial information about business activities. In this capacity he is expected to further the work of God's word and use resources efficiently and effectively.

COURSE DESCRIPTION:

Managerial accounting is the process of identifying, measuring, analyzing, interpreting, and communicating information in pursuit of an organization's goals. Its main purpose is to provide internal decision makers adequate economic information in order to make informed business decisions. In that respect, this class covers the fundamentals of managerial accounting, up to and including the basics of the job-order and process costing, cost-volume-profit relationships, the contribution approach to costing, budgeting, standard costing, capital budgeting and investment decisions, and relevant costs for decision making. The class also emphasizes practical application of managerial accounting techniques and topics.

After completing this course, students will have the knowledge of managerial accounting and its application for making economic decisions within a business entity.

COURSE OBJECTIVES (STUDENT LEARNING OUTCOMES)

Upon successful completion of this course, students will have achieved the following:

Student Learning Outcomes	Assignments for Assessment
1) Summarize and apply financial, cost, and managerial accounting terms, concepts, and principles.	Weekly readings; Classroom learning
2) Analyze record and report transactions for manufacturing businesses.	Weekly readings; Classroom interactions
3) Demonstrate the ability to use cost information to support operating decisions and strategic decisions regarding products, customers and technology.	Weekly readings; Classroom interactions; Engagement in discussions in class, sharing analysis on problems
4) Prepare reports for use by management in decision-making.	Weekly readings; Classroom interactions
5) Demonstrate the ability to understand how accounting can facilitate planning, control, and decision-making.	Weekly readings; Classroom interactions
6) Describe cost accounting and its relationship to managerial and financial accounting.	Assignments; Classroom presentations.

7) Solve business problems using information provided by cost and managerial accounting.	Weekly readings; Class interactions;
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ACADEMIC INTEGRITY

The mission of Bethesda University includes cultivating in each student not only the academic skills that are required for a university degree, but also the characteristics of academic integrity that are integral to a sound Christian education. It is therefore part of the mission of the university to nurture in each student a sense of moral responsibility consistent with the biblical teachings of honesty and accountability. Furthermore, a breach of academic integrity is viewed not merely as a private matter between the student and an instructor but rather as an act which is fundamentally inconsistent with the purpose and mission of the entire university.

This course allows students to demonstrate research and writing ability and to demonstrate the impact their university education has upon them. All work must be a student's own. All writing must carefully provide credit to appropriate sources. Plagiarism will not be tolerated and will result in failing this class. Moreover, the Chief Academic Officer will be notified and appropriate disciplinary action taken

COURSE MATERIALS

1) Required texts

- (1) Brewer, Peter C., et.al. *Introduction to Managerial Accounting, 7/e.* McGraw-Hill Irwin Publishing. (2015). ISBN13: 978-0078025792, ISBN10: 0078025796

2) Recommended books and reading:

- (1) Wild, John; Shaw, Ken; Chiappetta, Barbara, *Fundamental Accounting Principle*, 20th edition, Published by McGraw-Hill Higher Education, 2011. ISBN-10: 0078110874, ISBN-13: 9780078110870
- (2) *Managerial Accounting*, 13th Edition. Garrison, Noreen, & Brewer. McGraw-Hill Irwin Publishing. (2011). ISBN 0-07-337961-1
- (3) *Managerial Accounting: Models for Decision Making*, by Balakrishnan, Sivaramakrishnan, and Sprinkle, (John Wiley & Sons, Inc., 2011).
- (4) *Introduction to Management Accounting*, Eighteenth Edition, by Charles T.

Horngren, Gary L. Sundem, William O. Stratton, David Burgstahler, and Jeff Schatzberg. Published by Prentice Hall. Copyright 2011. Pearson Education, Inc (5) Managerial Accounting, 15th ed. Hilton, Ronald W. McGraw-Hill/Irwin, 2012.

3) Course Requirements:

- . Calculator will be necessary to work the problems in the exams and homework. Financial calculator is recommended.
- . MicroSoft Office – Excel, Word, PowerPoint

COURSE REQUIREMENTS AND TIME ESTIMATES (General Studies: at least 15 hours/credit):

Requirements	Time Estimate
Readings and Assignments	56 hours
Studying for 2 Exams	16 hours (Mid-term/Final)
Total Hours	72 hours / 16 weeks = 4.5 per week / 6 days = .75 hours per day or 45 minutes per day

GRADING INFORMATION:

1) Grading Scale

Letter Grade	Numerical Grade	Grade Points	Quality of Performance
A	95-100	4.0	Outstanding
A-	90-94	3.7	Excellent
B+	87-89	3.3	Good +
B	84-86	3.0	Good
B-	80-83	2.7	Good -
C+	77-79	2.3	Satisfactory +
C	74-76	2.0	Satisfactory
C-	70-73	1.7	Satisfactory -
D+	67-69	1.3	Poor
D	64-66	1.0	Very Poor
D-	60-63	0.7	Extremely Poor
F	59 or lower	0	Failure

2) Grading Rubric

Requirements	Points
Participation	200 pts. (20%)
Mid-term Exam	400 pts. (40%)
Final Exam	400 pts. (40%)
Total	1000 (100%)

www.Engrade.com: Student scores will be posted on **www.Engrade.com** so that students can access their scores 24 / 7.

Test policy: Tests must be taken on the assigned dates. Except in cases of medical emergency, make-up exams are not permitted without prior approval from the instructor.

Participation / Class Activities

Participation will assume the completion of all reading assignments and comprehension of that which was read. It will also assume active engagement of class discussions and activities. It is essential that students stay current with all reading assignments as well as class activities. Students must come to class fully prepared to discuss their insights and views.

INCOMPLETE POLICY:

All course work is due on the dates assigned. Students who fail to submit assignments on time will be subject to the course's late grading policy. In order to be fair to students who complete their work on time I will have to deduct points from any assignments submitted late. In all other cases and unless otherwise stated by the instructor, all course work is due by 4:00 p.m. on the last day of the semester.

A grade of incomplete will only be awarded to students who cannot physically complete their course work by the last day of the semester due to an avoidable situation such as a serious illness. In such cases, students must provide valid evidence of their condition. Requests for an grade of **Incomplete** must be submitted by **December 5, 2015**. After a semester has ended it is no longer possible to request an incomplete. Incompletes will not be granted simply because of poor time management. Students who assume that an incomplete will be issued because they failed to finish their course work by the end of the semester will unfortunately receive a grade of F.

ATTENDANCE POLICY:

Regular and punctual attendance is expected of all students. Absences are counted from the first day of class. If absence is necessary, students should not be absent more than **three times** for a **three-hour class meeting once a week**. Absences include doctor visits, conferences, and all other “excused” absence. A student with excessive absences may be dropped from class with a grade of “F.” Three occurrences of tardiness is equivalent to one absence.

TEACHING/LEARNING METHODS:

Class meetings will consist of lecture with the aid of PowerPoint presentations, group work, and class discussion. Your active participation in all of these activities is essential to your success in the class

COURSE PRAYER SUBJECTS:

- 1) Personal prayer requests.
- 2) Group prayer requests

ADVICE ON HOW TO DO WELL IN THE COURSE

My simple advice for success in Managerial Accounting is this: actively participate. Read the chapter and do the homework **BEFORE** coming to class. Managerial accounting is like **mathematics**. To truly understand the material, one has to **do the homework** assigned. Managerial accounting is also like learning a **foreign language**. You will be introduced to a whole **new vocabulary** that you will have to familiarize yourself with. For the average student, about 2 hours of study time should be spent per hour of class time. Therefore, you should spend about 6 hours of study time per week for this class. If you read the book, do the homework, and actively participate in class, you should be able to perform well on the tests

COURSE SCHEDULE

Week	Date	Class Topic	Reading	Assignments
1	08/26	Introduction to the Course	Syllabus	
2	09/02	Managerial Accounting: An Overview	Prologue	
3	09/09	Managerial Accounting and Cost Concepts	Ch 01	
4	09/16	Job Order Costing	Ch 02	
5	09/23	Activity-Based Costing	Ch 03	

6	09/30	Process Costing	Ch 04	
7	10/07	Cost-Volume-Profit Relationships	Ch 05	
8	10/14	Mid Term Exam		Mid Term Exam
9	10/21	Variable Costing and Segment Reporting: Tools for Management	Ch 06	
10	10/28	Profit Planning	Ch 07	
11	11/04	Flexible Budgets, Standard Costs, and Variance Analysis	Ch 08	
12	11/11	Performance Measurement in Decentralized Organizations	Ch 09	
13	11/18	Statement of Cash Flows	Ch 12	
14	11/25	Thanksgiving Reading Week	Enjoy! 😊	
15	12/02	Financial Statement Analysis	Ch. 13	
16	12/09	Final Review Final Exam		Final Review & Exam

Schedule may be adjusted in part or in whole as necessary.

Have a great Term! 😊