

SAMPLE SYLLABI
Introduction to Managerial Accounting

Developed by:

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Objective: This course will introduce you to the concepts and uses of managerial accounting information, especially in the context managerial decision-making, and help you develop skills that the business community requires of employees in all aspects of business. Consequently, this course stresses oral and written communication skills in addition to technical accounting knowledge. In addition, the course will introduce you to some of the tenets behind a moral approach to business by incorporating aspects of Catholic Social Teaching.

Text: Weygandt, Kimmel & Kieso. *Managerial Accounting*. 5th Edition. (Any text may be used.) Supplemental readings will be posted to the library's Electronic Reserve System.

Attendance and HW: Class attendance is mandatory. The course will not simply follow the text. You are responsible for material presented in class, whether or not that material is in the text.

Ethical Behavior: I cannot overemphasize the importance of ethical and honest behavior in business, the accounting profession and education. I will not tolerate academic dishonesty, including plagiarism. In the event of academic dishonesty, the usual penalty is assignment of a grade of "F" for the course, as well as other measures prescribed in the University catalog.

Class Participation and Homework: I expect you to take responsibility for your learning experience which means that you should be prepared for class and able to actively participate in class discussions. The reading assignments for each topic should be completed prior to the discussion of the topic. You are expected to be familiar with new topics when they are introduced in class. Doing the assigned homework on a regular basis is CRITICAL to achieve success in this course. 10% of your grade is based on the extent to which you are an active participant in the in-class learning experience. **You will not earn full credit for participation simply by attending class; you must attend AND participate to receive full credit.**

Group Work: Interpersonal and communication skills are essential to success in the workplace today. Consequently, you will be required to work in groups on a number of assignments.

Grading: Exams:	Exam #1	20%
	Exam #2	20
	Final Exam	30
OLS Regression in EXCEL	(group)	5
Baseball and bucks budget project		10
International presentation (group)		5
Class Participation & Homework		<u>10</u>
		100%

Group international presentation

In order to continue to enlarge our vision of accounting to include global issues we are going to look at business and accounting in different countries. All students will be required to work in groups of **three** on a presentation on a country chosen from the instructor's approved list. Sign ups for individual countries will be accepted on a first-come, first-served basis. Each group will be responsible for making a **5-7 minute PowerPoint presentation** to the class.

Sweatshops are a fact of life in many parts of the world. Using sweatshop labor may significantly reduce labor costs, but often at the expense of other product or non-product costs – and at the expense of the workers. To gain a better understanding of the use of sweatshop labor, answer the following questions about your country.

- In what part of the world is the country located?
- How would you describe the economy? Is it primarily agrarian, industrial or service-oriented?
- Are most companies in this country multinational?
- Are there a lot of sweatshops in the country? Are most manufacturing facilities in the country sweatshops?
- What is the average weekly wage of the sweatshop laborers? What is the average weekly wage for the country?
- How many hours, on average, do workers in the sweatshops work each week? What is the average workweek in the country?
- What is the age of the average worker in a sweatshop?
- What is the unemployment rate in the country?

"Alienation is found also at work, when it is organized so as to ensure maximum returns and profits with no concern whether the worker, through his own labor, grows or diminishes as a person, either through increased sharing in a genuinely supportive community or through increased isolation in a maze of relationships marked by destructive competitiveness and estrangement, in which he is considered only a means and not an end" (*Centesimus Annus*, 41).

You might find the Educating for Justice website, and the links provided therein, helpful.

Countries:

Argentina	Brazil
Columbia	Chile
Mexico	Panama
Venezuela	Peru
Dominican Republic	Costa Rica
Nicaragua	Thailand
Vietnam	Australia
India	Bangladesh
Cuba	Malaysia
Indonesia	El Salvador
Honduras	Cambodia

Your grade will be based on answering the questions (2 pts); how well you present (1 pt); posting to EIDOS (.5 pts); and how well you interest the class in your presentation (1.5 pts).

Topic		Assignment		
Working with Cost Concepts				
1	Managerial Accounting	Q: 3, 8, 22, 24 E: 2, 6, 8, 12	BE: 5 P: 1A	BYP: 6
2	Job Order Costing	Q: 3, 4 BYP: 6	E: 3, 7, 9, 10, 13	
4	Activity-Based Costing	Q: 1, 2, 4, 5, 13, 14, 15, 18 BYP: 1, 6	E: 4, 6, 9, 14, 16	
	Environmental Accounting ERES			
Exam Chapters 1, 2, 4, Environmental				
Using Cost Concepts				
5	Cost-Volume-Profit Relationships	Q: 4, 7, 12 P: 1A	E: 4, 5 (OLS), 9, 14, 15 BYP: 3, 6	
OLS Project				
6	Using C-V-P	Q: 6	E: 1, 6, 7	
7	Incremental Analysis ERES	Q: 12	E: 3, 5, 13, 15	
Exam Chapters 5, 6, 7,				
Planning and Performance Evaluation				
8	Pricing	Q: 1, 9, 12, 17 E: 1, 4, 9, 11, 14	BYP: 6	
9	Budgeting ERES	Q: 7, 8, 10, 22 P: 4A	E: 3, 4, 5, 18 BYP: 1, 6	
10	Budgets Responsibility Accounting (Read Appendix)	E: 3, 12, 20, 23, 25, 26 P: 7A	E: 10, 17, 20 BYP: 6	
Baseball and Bucks				
11	Balanced Score Card	Q: 17	BE: 7	
12	Capital Budgeting	Q: 2, 6, 7, 8, 9 P: 4A, 5A	E: 2, 5 BYP: 6	
13	Cash Flows	Q: 2, 5 E: 1, 2	BE: 1 P: 1A	
Final Exam				