1. Course Information

Course Title: Managerial Accounting  
Course number: 5313; 
Credit Hours: 3; 
Semester: Spring 2018 
Prerequisites: Acct 5311 or equivalent 
Room #: Malloy 113 
Days & hours: Saturdays 8-11:45 am (see outline for dates) 
Web page/Blackboard site: yes

2. Instructor Information

Name: Dr. Vinita Ramaswamy 
Office: Welder 222  
Office phone: 713-525-6913 
Office hours: T 2 - 5; W 3 – 6, Th. 11 - 1; Saturday after class. 
Where to leave assignments: Bring to class or leave it in the box outside my door

3. Course Catalog Description

The purpose of this course is to examine how accounting information is used for management decisions. Topics covered include variable costing, job-order costing, activity based management, cost-volume profit analysis and budgeting.

4. Program Goals and Objectives:

MBA Learning Goals

The Masters of Business Administration program has six goals.

When students complete the MBA degree at the University of St. Thomas:

1. They will be effective communicators.
   Objective 1: Graduates will deliver a compelling oral presentation. 
   Objective 2: Graduates will write professional quality documents. 

2. They will be effective team members.
   Objective 1: Graduates can demonstrate appropriate group techniques to participate in a team task that results in effective performance. 
   Objective 2: Graduates can demonstrate effective leadership skills in a group project. 

3. They will be ethical decision makers.
   Objective 1: Graduates will recognize the ethical issues implicit in a business situation. 
   Objective 2: Graduates will describe and use ethical frameworks applicable to business situations. 
   Objective 3: Graduates can develop a variety of ethical alternatives for resolving or at least addressing, a problem in business. 

4. They will be globally aware.
   Objective 1: Graduates will perform a global business situation analysis. 
   Objective 2: Graduates will formulate global business strategy. 
   Objective 3: Students will evaluate global business strategy. 

5. They will be able to integrate knowledge across multiple business disciplines.
   Objective 1: Graduates will identify business problems and opportunities that result from factors internal and external to the organization. 
   Objective 2: Graduates will apply quantitative and qualitative techniques from the different business disciplines to address problems and opportunities. 

6. They will be knowledgeable about multiple business disciplines
## MSA Learning Goals

<table>
<thead>
<tr>
<th>Goals: What will our students be?</th>
<th>Objectives: What will our students do?</th>
<th>Traits: How will we know/measure?</th>
</tr>
</thead>
</table>
| **1. Succeed as accounting practitioners** | Demonstrate knowledge of required areas of accounting | • Financial Accounting  
• Auditing  
• Taxation  
• Managerial Accounting  
• Govt. and Not for profit |
| Demonstrate ability to identify issues and solve problems in required areas of accounting | • Financial Accounting  
• Auditing  
• Taxation  
• Managerial Accounting  
• Govt. and Not for profit |
| **2. Professional Communicators** | Conduct professional research in accounting issues | • Identification of issues  
• Identification and appropriateness of relevant authority and methodology |
| Deliver compelling oral presentations | • Quality of opening statement  
• Organization  
• Relevant content with supporting evidence  
• Well supported conclusion  
• Time management |
| Create professional documents | • Quality of introduction  
• Organization  
• Relevant content with supporting evidence  
• Well supported conclusion  
• Grammar  
• Spelling |
| **3. Effective when working in teams** | Work collectively towards team objectives | • Team cohesion  
• Communication  
• Goal orientation  
• Planning and task co-ordination  
• Conflict resolution  
• Shared responsibility |
| Effectively lead a team in a group project | • Motivation  
• Delegation  
• Conflict resolution |
| **4. Ethical Leaders** | Identify accounting dilemmas citing relevant authority | • Recognition of ethical issues  
• Description of ethical frameworks |
| Applying accounting ethical standards to business situations | • Practical plan of action  
• Plan is effective in meeting objectives |
| **5. Technological Awareness** | Demonstrate knowledge of the accounting systems environment | • Database concepts  
• Knowledge of accounting software  
• System documentation  
• Internal controls  
• Information systems control |
| Demonstrate knowledge of accounting systems | • Business transaction processing  
• Production/human resources/payroll  
• The revenue and expenditure cycle  
• General ledger/financial reporting |
<table>
<thead>
<tr>
<th>6. Global Awareness</th>
<th>cycle</th>
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<tbody>
<tr>
<td>Demonstrate knowledge of global standard setting</td>
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<td>• International regulatory bodies</td>
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<tr>
<td>• Convergence with GAAP</td>
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<tr>
<td>Demonstrate knowledge of multinational accounting practices</td>
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<tr>
<td>• Foreign currency transactions</td>
<td></td>
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<tr>
<td>• Translation of foreign financial statements</td>
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### 5. Course Learning Objectives

- Be able to employ managerial accounting terms to explain business problems (MBA Goal 5 Objective 2, Goal 6 and MSA Goal 1, Objective 1, 2)
- Be able to apply cost accounting concepts and methods to account for inventory costs (MBA Goal 5 Objective 2, Goal 6 and MSA Goal 1, Objective 2)
- Be able to explain how cost behavior underlies the complexity of many business decisions and how knowledge of cost behavior impacts the analysis of business problems. (MBA Goal 5 Objective 1, 2 and MSA Goal 1 Objective 1, 2)
- Be able to explain and employ classic cost control tools such as budgeting and standard cost analysis (MBA Goal 5 Objective 2, Goal 6 and MSA Goal 1 Objective 1, 2)
- Be able to explain analytical and critical thinking skills in a manner that creates value in a business environment (MBA Goal 6 and MSA Goal 1 Objectives 1, 2)

These objectives are in support of MBA Goals 5 and 6, and MSA Goal 1

**Important Note:** The CSB Comprehensive Test for the MBA/MSA program is a comprehensive test on all subjects covered in the MBA/MSA program and will be administered in the capstone course of the MBA/MSA program. **Questions on topics from the core/required courses – including this course - will appear on the CSB Comprehensive Test.**

### 6. Texts, Readings, Materials


**Register for Connect Accounting:**

Please check Blackboard for the link to Connect.

**Annual Report Project:**

Go to the following link and purchase “Introduction to the Corporate Annual Report.” You need only ONE per group.


### 7. Instructional methods:

This class will consist primarily of lectures and problem solving. Classroom discussion and questions are encouraged. Please bring your textbooks to each class. You should also recognize that you must assume primary responsibility for your own learning. This reality will always be an important part of your career as well as your personal growth and development.

### 8. Technology

1. You should have a basic knowledge of financial accounting.
2. You should have basic technology skills related to Microsoft Office.
3. You should have a working knowledge of Blackboard, primarily to retrieve class related material
9. Course Tentative Schedule:

Please check Blackboard for a detailed Spring 2018 schedule

Class dates:  January 20, 27; February 3, 10, 24; March 3, 24, April 7, 14, 21
Final Exam:  May 12

Small Tasks for Small Scores (2 Completed Activities = 5% of your grade) In order to (1) bolster the student's performance in courses in the business school and (2) better prepare students for their professions and careers after school, faculty in CSB set aside a small part of the total score in each course for small tasks/workshops. Each student is required to complete a minimum of two (two hours total) workshops. In doing so, CSB will provide numerous workshops for all students taking CSB courses (the complete list of workshops is available on BB). As can be seen in the list, the workshops are being offered by different academic support services on campus and the workshops on computer applications are being offered through an online provider, Lynda.com.

- Workshops are being offered during the activity period and in the evening on weekdays in the Fall semester.
- In addition, workshops are being scheduled for two Saturdays in the Fall semester.
- Workshops are also being offered online via Lynda.com. You need to get a Houston Library card to register for Lynda.com
- While the students have to complete a minimum number of workshops per semester, the same workshops could be used for various courses.
- Students need to attend a workshop lasting at least one hour to complete one activity. For instance, if a student decides to take a half hour session on Excel training via Lynda, she/he then needs to take an additional half hour session on something else to complete one required activity.

Types of Assignments:

1. Homework on Connect: Problems to be worked out due after the chapter is taught. Due on the date of the exam
2. Quiz on Connect: MC questions due after the Chapter is taught in class. Due on the date of the exam
3. Annual Report Project: Group project due at the end of the semester (day of final)
4. Workshops: Two hours of workshops due by the end of the semester (small scores for small tasks)

10. Course Policies

- Attendance/lateness: Your attendance is required. Your final course average will be reduced by 4.0 points for each missed class in excess of 10% of scheduled class meetings. Additionally, be on time! Three tardies will count as an absence.
- Class Participation: You are making a significant financial investment in yourself and you need to be present and ready to participate.
• Make-up Exams: Make-up exams will not be given except under extremely adverse circumstances beyond your individual control. In the event of a missed exam, you must come to my office and I will tell you if and how any make-up exam will be arranged.
• Cell phones, electronic media: All use of these devices during class is prohibited unless permission is expressly given by the instructor. These devices must be out of sight and out of mind.

11. Student Grading Processes:

Tentatively, we will have three exams. The final will be comprehensive.

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Mid term exams (2)</td>
<td>50%</td>
</tr>
<tr>
<td>Final exam</td>
<td>30%</td>
</tr>
<tr>
<td>Annual Report Project</td>
<td>5%</td>
</tr>
<tr>
<td>Homework</td>
<td>5%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>5%</td>
</tr>
<tr>
<td>Workshops (2)</td>
<td>5%</td>
</tr>
</tbody>
</table>

The Homework is available on Connect. You will have three attempts to do the homework. The Quizzes are also available on Connect with two attempts possible. Workshop schedules will be posted on Blackboard. Two midterms and a final will be given in class.

Final Course Grading Scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percent</th>
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<tbody>
<tr>
<td>A</td>
<td>93%-100%</td>
</tr>
<tr>
<td>A-</td>
<td>90%-92%</td>
</tr>
<tr>
<td>B+</td>
<td>88%-89%</td>
</tr>
<tr>
<td>B</td>
<td>83%-87%</td>
</tr>
<tr>
<td>B-</td>
<td>80%-82%</td>
</tr>
<tr>
<td>C+</td>
<td>78%-79%</td>
</tr>
<tr>
<td>C</td>
<td>73%-77%</td>
</tr>
<tr>
<td>C-</td>
<td>70%-72%</td>
</tr>
<tr>
<td>Below 70%</td>
<td>Not passing</td>
</tr>
</tbody>
</table>

12. Other Items:

Drops: Please refer to a current University catalog for details. For fall and spring semester courses officially dropped through the 17th class day are not recorded on transcripts. From the 18th day and ending with the last day of the 9th week of each semester, official drops are recorded with a “W”, and no grade is computed in GPA. Unofficial drops can result in an “F” for the course.

Withdrawals: Students may officially withdraw from the University by completing the appropriate form from the Registrar’s office. A “withdrawal from the university” notice will appear on the transcript for that semester.

For those of you that are a bit rusty in math or other academic skills, please take time to visit the CSB Resource Sites for Graduate Students on Blackboard. There are a variety of tools for writing, research and math.

All grad and undergrad students are enrolled in the respective BB courses at the beginning of the semester. If they are not, we can add them. For required courses ONLY: – The ETS Major Field Test is a comprehensive test on business disciplines and will be administered in the capstone course of this program. Questions on topics from the core/required courses – including this course - will appear on the ETS Major Field Test.

Tutorial Services:
Students are encouraged to consult with tutors at the Tutorial Services Center when completing assignments for this course. Based on the instructor’s assessment of the student’s work, the student may be required to work with the tutors at the Center to improve the student’s skills.
The Cameron School of Business at University of St. Thomas

MISSION STATEMENT

The Cameron School of Business will serve students of diverse backgrounds, providing them the necessary professional skills for a changing global economy, and instilling in them a deep appreciation for ethical behavior as the hallmark of a successful and fulfilling business career. The Cameron School will provide its students a timely and comprehensive business curriculum, with opportunities for specialized study in major business fields. The faculty will provide quality teaching, as this is the core of our mission. As an extension of our teaching mission, the faculty will engage in scholarly activity and service to the University, the profession, and the community.

Academic Honesty

Ethical conduct is essential to a community of scholars and students searching for truth. Anything less than total commitment to honesty and honorable conduct undermines the efforts of the entire community. Academic integrity lies at the very heart of any institution of higher learning. In the Cameron School of Business, students and faculty are expected to commit to a code that exemplifies each individual's honor and integrity. Any conduct that violates this standard and betrays the respect of others is a matter of grave concern and, accordingly, is deemed unacceptable.

Accommodations

The University of St. Thomas abides by the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, which stipulates that no student shall be denied the benefits of an education "solely by reason of her or his disability." If you have a documented disability that may impact your performance in this class and for which you may require accommodations, you must be registered with and provide documentation of your disability to Counseling and Disability Services which is located on the second floor of Crooker Center. Contact Debby Jones or Rose Signorello at 713-525-6953 or 713-525-3162.

Teaching Philosophy

My personal teaching philosophy is built around four basic principles:

- **Accountability** – the instructor should hold students to a high standard in learning course material thereby making the student’s learning effort beneficial and worthwhile.
- **Efficiency/discernment** – course content is largely textbook-driven (and therefore similar to courses in almost every accounting program across the country). The instructor's role is therefore to assist student learning by: separating the essential from the important, clarifying complex material, providing appropriate emphasis to certain topics, and explaining and demonstrating how to solve problems. Students must assume responsibility for learning and asking for assistance as needed.
- **Encouragement** – the instructor should provide assurance to students that they can learn and master course material.
- **Availability** - the instructor is available and approachable. Students should feel comfortable asking for assistance and clarification and have ample opportunity to work face to face with the instructor or otherwise contact the instructor when assistance is needed.

The instructor should not be an obstacle to get around, but rather a facilitator who sets appropriate standards of performance and then helps students to meet and exceed those standards.