**Reinhardt University**

**Course Syllabus**

**BUS 625 Management Accounting**

**Fall 2023**

Time: Canvas - Online

Instructor: Dr. Melissa Hickman

Dates: Fall Session I

Office hours: By appointment

Email: msh2@reinhardt.edu

Location: Canvas

Text: Hartgraves & Morse, Managerial Accounting, Cambridge Business Publishers, ISBN: 9781618533623. [Course Enrollment Link](https://mybusinesscourse.com?code=1098-3602-9451)

**Credit Hours**:

A minimum of 37.5 hours of work per semester is required for one credit hour. These hours consist of 50 minutes of direct or guided interaction with the instructor (contact or class time) plus 100 minutes of out-of-class student work per week during the course of a normal 15-week semester.

A seven-week schedule for a 3-credit hour course that meets once a week compresses these requirements into 5.35 hours weekly of direct or guided interaction and a minimum of 10 ¾ hours weekly spent on out-of-class reading and writing assignments.

**Course Description :**

Managerial Accounting at the graduate level offers real world tools for decision making within the framework of organizational strategy. Effective tools are linked with management concepts such as strategic position analysis, value chain analyses, and effects on decisions of how a business competes in the marketplace. Traditional cost behavior concepts, cost-volume-profit (CVP) analysis, and product costing are updated with real world examples and decision cases. New measures for relevant costs and reflective performance reports are prepared with reporting alternatives by segment, with transfer pricing and ending with an overall balanced scorecard.

**Course Goals**:

The course goals are to develop an understanding of the application of strategic cost management principles for business and not-for-profit organizations, and to provide an opportunity to develop skills in applying these principles through problems and cases. The management accountant’s role is to provide timely and accurate information to assist management in achieving the firm’s goals. This is an integrative role, which requires the management accountant to understand the firm’s strategy, and to understand how both financial and non-financial information is developed across all the management functions – finance, marketing, operations, information technology, and human resources.

**McCamish School of Business Learning Objectives:**

1. Critical Thinking, Analytical and Problem-Solving Skills - analyze business situations using information and logic to make recommendations for problem solving and decision making
2. Interpersonal, Teamwork, Leadership, and Communications Skills -use team building and collaborative behaviors in the accomplishment of group tasks and will communicate effectively the problem alternatives considered, a recommended solution, and an implementation strategy in oral, written, and electronic form.
3. Ethical Issues and Responsibilities - recognize and analyze ethical dilemmas and propose resolutions for practical business solutions.
4. Functional Business Knowledge - apply foundation business knowledge and skills to develop competent decisions within each Business discipline - management, marketing, accounting, and information
5. Awareness of Global and Multicultural Issues - develop awareness and analyze global and multicultural issues as they relate to business.
6. Technology Skills - effectively use current technology for business applications.

**Reinhardt University Student Learning Outcomes**

**Domain I: Communication**

Students will demonstrate:

1. Effective expression of ideas through writing, speech, and visual media.

**Domain 2: Critical Thinking and Inquiry**

Students will demonstrate:

1. Integrative, critical thinking and inquiry-based learning using evidence, logic, reasoning, and calculation.
2. Knowledge of various research methodologies, information, technological, and scientific literacy.
3. Independent thought and imagination; preparation for lifelong learning.

**Domain 3: Self, Society and Culture**

Students will demonstrate:

1. Knowledge of the traditions of Western civilization and their global context.
2. Knowledge of the diversity of societies and cultures; the ability to view themselves and the world from cultural and historical perspectives other than their own.

**Domain 4: Values and Ethics**

Students will demonstrate:

1. Integrity and ethical responsibility.
2. Understanding of and commitment to physical, emotional, and spiritual wellness.
3. Stewardship and civic engagement, coupled with the ability to work with others both collaboratively and in leadership roles.

**Student Learning Outcomes**

1. Understand the **fundamentals of management accounting**, including the strategic focus and the accountant’s ethical responsibility, and be able to apply their accounting knowledge to solve real business problems. (M1 & M3, UD 2 & 4)
2. Be able to use cost behavior, volume and activity analysis to impact planning. (M4, UD2)
3. Be able to apply activity based costing (ABC) and activity based management topics including customer profitability analysis. (M1 & M4, UD2)
4. Critique current trends toward lean production and lean accounting for just-in-time inventory management, service department costs, target costing, continuous improvement and benchmarking. (M1 & M6, UD1 & 2)
5. Make an operational budget with variance analysis for a revenue center. (M1, UD2)

**EVALUATION**

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| --- | --- | --- | --- |
| **Assignment Category** | **Number of Graded Items** | **Point per Item** | **Total Points** |
| **Weekly Homework** | **6** | **50** | **300** |
| **Discussion Forum** | **7** | **50** | **350** |
| **Mid-term Exam** | **1** | **100** | **100** |
| **Final Exam** | **1** | **100** | **100** |
| **Case Study** | **1** | **100** | **100** |
| **Total** |  |  | **950** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **GRADING SCALE** | |  |  |  |
|  | A 90 – 100 |  |  |  | |
|  | B 80 – 89 |  |  |  | |
|  | C 70 – 79 |  |  |  | |
|  | D 60 – 69 |  |  |  | |
|  | F 59 and below |  |  |  | |

**Please note, to maintain fairness in this course, extra credit is provided only at the discretion of the instructor and offered to the entire class. None will be granted at the end of course to raise your grade. Late work is not accepted. Thank you!**

**ASSIGNMENTS**

Homework

For each week, you will need to complete Homework assignments assigned in the textbook covering topics addressed in class. These assignments will be completed in MyBusinessCourse.

Discussion Boards

Students are expected to actively participate in unit discussion assignments. Requirements and deadlines for postings shall be published within individual Unit. Use your own words to communicate ideas and incorporate source material to support your assertions. Learners must also employ proper grammar, punctuation, and correct spelling. Outside scholarly sources are required. Sources such as Investopedia and Wikipedia are not acceptable. Citations and references in APA format are required. The initial post is due by Midnight Thursday and should be at least 400 words. Respond to 2 classmates by Midnight Sunday. Responses should be at least 250 words.

Exams

There will be a mid-term and final exam in weeks four and eight of the term.

Case Study/Research Project

Details will be posted in Canvas.

Readings

The directed reading component of the course will involve reading done independently by the student, with learning assessed through homework problems, exams, and projects.

**Hints for Success in the Course:**

1. Don’t get behind. It is hard to catch up because we deal with many different, essential concepts and techniques.
2. Work practice homework exercises, as these are the basis for much of the class discussion and for the exams. Come to me when you have questions about the practice homework exercises.
3. Participate in class on a regular basis.

**POLICIES AND PROCEDURES**

Cheating/Plagiarism - Don’t. You earn a 0 for the assignment or exam and could result in an F for the course. This includes sharing your work with another student or copying another student’s assignment. It also includes presented any other person or source as your own work.

Late work is not accepted! Please plan your time accordingly. Assignments will be closed on the due date and will not be accepted beyond the due date.

References – You may not use wikipedia because it’s not a verifiable source. No investopedia or any source ending in pedia.

Reinhardt e-mail accounts are the official means of communication. The instructor will only correspond with students via Reinhardt e-mail accounts.

All assignments should be uploaded to the course website or completed in MyBusinessCourse unless indicated otherwise. No assignment is accepted via email unless specifically requested by instructor.

**The Americans with Disabilities Act (ADA**) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a documented disability requiring an accommodation, please contact the Academic Support Office (ASO).

Reinhardt University is committed to providing reasonable accommodations for all persons with disabilities. Therefore, if you are seeking classroom accommodations under the Americans with Disabilities Act, you are required to register with the Academic Support Office (ASO). ASO is located in the basement of Lawson Building. Phone is 7707205567. To receive academic accommodations for this class, please obtain the proper ASO letters/forms.

**Academic Integrity**

All students are expected to adhere to the highest standards of academic integrity, and to abide by the Reinhardt Honor Code. Also, all students are expected to be familiar with the Reinhardt policy on academic dishonesty stated in the University Catalog and in the Student Handbook. Plagiarism (using the ideas and phrases of others without crediting them, therefore claiming those ideas and phrases as your own) will not be tolerated in this course or on this campus. To avoid such academic dishonesty, you must use a citation (footnote or in text) for all ideas drawn from your reading and research, including research in encyclopedias and online, even when you have restated those ideas in your own words.