

Course: BU615E & BU615EN Managerial Accounting  
Credit: 3 Semester Hours  
Semester: Fall 2020, Cycle 2  
Time: Class meets: Monday night;  
Course in session: August 17 – October 9, 2020  
06:00 p.m. to 9:00 p.m.  
Location: East Education Room 109  
Instructor: Dr. Tracy A. Haney, DBA, MBA  
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Phone: (816) 425-6176 (office)

## I. DESCRIPTION

Managers must learn about information concepts, models, and systems that provide financial control information. In this course, students learn about primary design of control systems used for financial operational analysis.

***This is a blended class, meaning that both campus and online students take this class together. Campus students attend the classes in person, online students attend the classes via the online classroom. All interaction and assignments for campus and online students are done in the online classroom.***

\* The instructor reserves the right to make changes to this syllabus at any time during the course, but any changes made will only be done after clearly communicating the need for the change and the specific change to be made via in-class announcement and Canvas announcement.

## II. OBJECTIVES

A. General competencies to be achieved (GSLO). The student will be able to:

1. Distinguish management accounting from financial accounting. (PLO 2)
2. Classify costs and prepare an income statement. (PLO 2,4)
3. Use reasonable standards to make management decisions. (PLO 2,4,5)
4. Identify useful tools for use in student's organization. (PLO 4,5)
5. Use statement of cash flow. (PLO 4)

B. Specific competencies to be achieved (SSLO). The student will be able to:

1. Will be able to transfer previous accounting training and/or knowledge to the decision-making role. (PLO 5)
2. Will understand how management tools work for making critical decisions. (PLO 2,4,5)
3. Will learn how target costs and profits may be attained through use of accounting tools. (PLO 4)
4. Will be able to design and regularly review reports to maintain financial health of an organization. (PLO 4,5)

### III. REQUIREMENTS

- A. Attendance of all classes or viewing/listening to all recorded lectures.
- B. Read text, complete assignments on time, and participate in class discussion and activities. Students must show work to get partial credit for assignments.
- C. Completion of course materials according to the prescribed schedule detailed in the Canvas Learning Environment.
- D. Complete and present any case studies assigned to class.
- E. Complete final exam/project.

### IV. COURSE POLICIES

Late coursework submissions will have a **10% grade deduction** in addition to the normal grading process. Work submitted more than one week late will be reduced 5% for each day beyond one calendar week. Students are encouraged to submit work on time.

*Students with disabilities have the responsibility of informing the DSS Coordinator ([dss@calvary.edu](mailto:dss@calvary.edu)) of any disabling condition that may require support.*

*Plagiarism is defined as copying any part of a book or paper without identifying the author. This also includes taking another person's ideas and presenting them as your own.*

Organization Development students write papers according to the *Publication Manual of the American Psychological Association*, **Seventh** edition (APA Manual). The instructor suggests that students acquire the manual or resources to produce correct formatting.

*The Clark Academic Center (learning@calvary.edu) is dedicated to providing free academic assistance for Calvary University students. Student tutors aid with all facets of the writing process, tutor in various subject areas, prepare students for exams and facilitate tests. Please take advantage of this service.*

V. METHODS

- A. Lecture
- B. Reading and Textbook Assignments
- C. Student Participation – discussion in class and online in Canvas.
- D. Quizzes
- E. Final Exam

VI. MATERIALS (Required)

- A. The Holy Bible, [www.gatewaybible.com](http://www.gatewaybible.com), Price: \$0  
The Bible is a required textbook in every course at Calvary University. To facilitate academic level study, students are required to use for assignments and research an English translation or version of the Bible based on formal equivalence (meaning that the translation is generally word-for-word from the original languages), including any of the following: New American Standard (NASB, English Standard Version (ESV), New King James (NKJV), or King James (KJV). Other translations and versions based on dynamic equivalence (paraphrases, and thought-for-thought translations like NLT and NIV) may be used as supplemental sources. Please ask the professor if you have questions about a particular translation or version.

B. Other Textbooks:

Oliver, M. (2010). *Managerial Accounting* (1<sup>st</sup> Edition) Upper Saddle River, NJ:

Pearson Prentice Hall. ISBN: 978-0136118893 Price: \$35.00

VI. COURSE ASSIGNMENTS – **Read Carefully!!**

Students should follow the assignment due for each week according to the tentative class schedule (below). Students must complete the reading and exercises as thoroughly as possible. Students will be given partial credit for wrong answers, if they show their work. **Assignment due: Weekly.**

- a. Weekly Problems, including quizzes **Assignment due: Weekly**
- b. Online Discussion Questions **Assignment due: Weekly**
- c. Complete final exam on Canvas. **Assignment due: October 9, 2020.**

VII. TENATIVE CLASS SCHEDULE – See CANVAS for updated assignments & details.

<b>Week / Date</b>	<b>Class Topics</b>	<b>Assignments</b>
<b>Week 1,</b>	Introduction to class Managerial Accounting.  Costing: (1) Products & (2) Processes Job Order Costing (Ch. 2) <b>(GSLO 1, 2 SSLO 1,3)</b>	<b>Read <i>Managerial Accounting</i>, Chapter 1 &amp; 2</b> Complete short exercises on pp. 72-75. Complete Problems 2-24A & 2-29A Be prepared to take notes in class. <b>(GSLO 1, 2 SSLO 1,3)</b>
<b>Week 2,</b>	Job Order Costing & Cost Management Tools (Ch. 3) Process Costing (Ch. 4) <b>(GSLO 1, 2 SSLO 1,3)</b>	Read <i>Managerial Accounting</i> , Chapter 3 & 4. All classes will include lecture and in-class exercises. Homework for the next class <b>may</b> be assigned at the end of each class.  <b>(GSLO 1, 2 SSLO 1,3)</b>
<b>Week 3</b>	Cost Behavior/ CVP (Ch. 5) Absorptions & Variable Costing (Ch. 6) <b>(GSLO 2, 3 SSLO 2,3)</b>	Read <i>Managerial Accounting</i> , Chapter 5 & 6  <b>(GSLO 2, 3 SSLO 2,3)</b>
<b>Week 4</b>	Master Budget (Ch. 7)  Flexible Budgets/Standard Costing – Chapter 8 <b>(GSLO 1, 2 SSLO 1,3)</b>	Read <i>Managerial Accounting</i> , Chapter 7 & 8  <b>(GSLO 1, 2 SSLO 1,3)</b>
<b>Week 5</b>	Decentralization (Ch. 9)  Capital Investment/Value of Money/Intro to Cash flows (Ch. 11) <b>(GSLO 1, 5; SSLO 1,3)</b>	<b>TBA</b>  <b>(GSLO 1, 5; SSLO 1,3)</b>
<b>Week 6</b>	Statement of Cash flow (CH 13) <b>(GSLO 3,4,5; SSLO 2,3,4)</b>	<b>TBA</b> <b>(GSLO 3,4,5; SSLO 2,3,4)</b>
<b>Week 7</b>	Statement of Cash flow (cont.) (Ch. 13) Financial Statement Analysis Exam Review (Ch. 14) <b>(GSLO 3,4,5; SSLO 2,3,4)</b>	<b>TBA</b> <b>(GSLO 3,4,5; SSLO 2,3,4)</b>
<b>Week 8</b>	Add'l issues Final Exam	<b>(Exam is Online in Canvas.)</b>

	(GSLO 1,2, 3,4,5; SSLO 1,2,3,4)	(GSLO 1,2, 3,4,5; SSLO 1,2,3,4)
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VIII. Grading

1. Homework	75%
2. Quizzes	15%
3. Final Exam	10%

**What is a Substantive Post? © 2016**  
By Skip Hessel, D.M.

In a world of social media and text-messaging, interaction between student and teacher and other students is important. However, scholars begin to blur the boundaries of academic substance. Students want to make good grades and receive fair treatment. Instructors want to share principles of their discipline. In an effort to clarify how to post thoughts in an interactive forum, these instructions attempt to define substance.

A substantive post conveys a complete thought with academic rigor. Student scholars must take into account the wide variety of readers in a social media setting and communicate appropriately. One cannot assume that every reader has had exactly the same training or even similar experiences. Ergo, one must write complete thoughts to overcome any inadequacy. Similarly, academic rigor forgoes any thoughtless conclusions. While expressing new ideas and exercising academic freedom, contributors must consider what is known about the subject and include known knowledge in academic writing. Writers should consider the level of knowledge and use certain amount of judgement too. Substance requires balance. Scholars should consider their readers and communicate as well as possible.

Because today's academic environment includes many cultures, writers must consider the inappropriate use of metaphors and colloquialisms. An expression or satire may not make sense to a reader from a culture in another part of the same country or on the other side of the world. Students posting substantive responses avoid using expressions and phrases with vague meanings that the reader could misunderstand.

Substantive posts also cite sources. When using the ideas of others, a scholar gives appropriate in-text citations when responding to forum. For example,

Blackaby and Blackaby (2011) found many believers get frustrated with technology and media that has become commonplace; however, believers must “embrace technology with gusto” (p. 8).

Others who express innovative thinking should receive credit for their ideas and intellectual property. Additionally, readers should have the opportunity to consider source materials themselves. A substantive post will include such citations.

Students often ask for specific guidelines. Unfortunately, students sometimes put minimum requirements ahead of quality responses. At the risk of students falling into this trap, the instructor believes a substantive post will contain one or two complete paragraphs that include approximately 300 words. Some substantive posts convey meaning with less; however, many require much more. Moreover, a substantive post will demonstrate the scholar’s attempt to grow. Therefore, assigned reading materials and other sources are found as in-text citations and as references. At a minimum, each substantive post will contain at least one. Students expecting great evaluations should include at least one citation in a 300+ word post.

In many ways, participating in a forum raises tremendous opportunity. The asynchronous learning environment allows students to consider the thoughts of others, to research the subject, and to respond in their own time. Students should take advantage of this unique opportunity. Your instructor will gently correct you and evaluate you along your journey. But, great students will consider how they can practice these skills from their very first post.

Reference

Blackaby, H., & Blackaby, R. (2011). *Spiritual leadership: moving people on to God's agenda*. B & H Publishing: Nashville, TN.