Administrative Unit: Business Administration Department, MBA Program

Course Prefix and Number: BUSI 562

Course Title: Managerial Accounting

Number of Credit Hours: 3 Lecture Hours: 3 Laboratory Hours: 0

Catalog Description: The course examines the strengths and limitations of an organization’s accounting system in many different organizational settings. Discussions focus on the different roles of managers within organizations; the importance of cross-functional skills; being an integral part of the firm’s organizational infrastructure; and analysis of the information generated by the accounting system for both planning and control decisions. The focus on analysis and decision making will challenge students to become broader thinkers and more critical analyzers of business and accounting information. Candidates for the MBA will be expected to demonstrate competency from successful performance on two course examinations, a final comprehensive examination, and the written and oral presentation of cases.

Prerequisite(s)/Corequisite(s): None.

Text(s): The most current editions of any of the following:

Management Accounting, Atkinson, Kaplan & Young, Prentice-Hall.

Managerial Accounting, McWalters, Morse and Zimmermann, Irwin/McGraw-Hill.

Managerial Accounting, Dominiak & Louderback, South-Western Publishing.

Software: Microsoft Excel Spreadsheet.

Course Objectives:

• To demonstrate oral, written, and analytical competency in the concepts of managerial accounting.
• To understand cost behavior, cost estimation, and cost allocation.
• To use accounting information to make pricing and product mix decision.
• To build and use budgets.
• To gain an awareness of management accounting in a changing environment.

Measurable Learning Outcomes:

• Explain the accountant’s role in the organization.
• Explain the nature of costs.
• Estimate product costs using traditional and activity-
based cost accounting.
- Conduct product planning decisions in a variety of organizations and environments.
- Prepare and use budgets to support the decision-making process.

Topical Outline (major areas of coverage):
- Organizations and Accounting
- The Nature of Costs
- Cost Estimation
- Estimating Product Costs and Activity-Based Costing
- Product Planning Decisions
- Controlling Organizations
- Role of Accounting within Decentralized Organizations
- Budgets and Budgeting
- Cost Allocations
- Traditional Absorption Costing Systems
- Management Accounting in a Changing Environment

All business administration courses include a written and oral presentation component.

Recommended maximum class size for this course: 15

Library Resources: Online databases are available at http://www.ccis.edu/offices/library/resources.asp. You may access them from off-campus using your eServices login and password when prompted.

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Name ____________________________ Signature ____________________________

Date: September 21, 2005

NOTE: The intention of the master syllabus is to provide an outline of the contents of this course, as specified by the faculty of Columbia College, regardless of who teaches the course, when it is taught or where it is taught. Faculty members teaching this course for Columbia College are expected to facilitate learning pursuant to the course objectives and cover the subjects listed in the topical outline. However, instructors are also encouraged to cover additional topics of interest so long as those topics are relevant to the course’s subject. The master syllabus is, therefore, prescriptive in nature but also allows for a diversity of individual approaches to course material.