**UNIVERSITY OF MARY  
BUS 605 – Managerial Accounting**

**Course Description:**  
This course is directly concerned with the management issues surrounding information systems. It presents the ingredients of management knowledge necessary for the success in the management of information technology. This course views information technology from the perspective of managers at several levels—from the CEO to the first line manager. It provides the frameworks and management principles that current or aspiring managers can employ to cope with the challenges inherent in the implementation of rapidly advancing technology. 3 credit hours.

Relationship of the Course to the Program of Study/Pre-requisites/Co-requisites/Other Relevant Information

Relationship to the University of Mary Servant Leadership Experience

**University of Mary Mission Statement:**

The University of Mary exists to serve the religious, academic, and cultural needs of people in this region and beyond. It takes its tone from the commitment of the Sisters of Annunciation Monastery. These Sisters founded the University and continue to sponsor it today. It is Christian, it is Catholic, and it is Benedictine.

**Program Mission Statement:**

Using a philosophy of continuous improvement, the Gary Tharaldson School strives to be innovative and responsive to the changing needs of students, faculty and the business community through experience-based curricula.

Servant Leadership Experience: Servant leadership experiences are based on character building relationships integrated with a solid understanding of what it is to be a servant leader with Jesus Christ as model and the Benedictine values of community, hospitality, moderation, prayer, respect for persons, and service. These values are foundational in character building, ethical decision making, and the integration of the intellectual, spiritual, emotional, and physical aspects of life.

**Relationship of the course to servant leadership:**

Organizational behavior includes the study of relationships, and servant leadership is the ultimate and ideal form of good relationships among persons.

**Benedictine Experience:**  
Although communal life inspired by the Rule of St. Benedict stores a vast treasury of Benedictine values, six of these are of particular importance for our life here at the University of Mary . . . Father James P. Shea, President, University of Mary

Community – Striving together for the common good and growing in relationship with God, one another, and self [Rule of Benedict 33 – “Let all things be common to all.”]

Hospitality – Receiving others as Christ with warmth and attentiveness [Rule of Benedict 53 – “Let all be received as Christ.”]

Moderation – Honoring all of God’s creation and living simply with balance and gratitude [Rule of Benedict 31 – “Regard all things as sacred and do everything with moderation.”]

Prayer- Attending to the mystery and sacredness of life, abiding in the divine presence, listening and responding to God [Rule of Benedict 4 – “Listen intently to holy readings. Give yourself frequently to prayer.”]

Respect for Persons – Recognizing the image of God in each person and honoring each one in their giftedness and limitations [Rule of Benedict 4 – “Honor everyone and never do to another what you do not want done to yourself.”]

Service – Meeting the needs of others in the example of Jesus the servant leader [Rule of Benedict 35 – “The members should serve one another.”]

Relationship of the course to the Benedictine values:

Community – The very design of organizations is one of community, from the sense of community that we build among our colleagues to our relationships with customers, clients, and other stakeholders.

Hospitality – This is the essence of how we treat one another in the classroom and in the larger organization.

Moderation – Particularly in the study of organizational leadership, a balance of concern for process and a concern for people is a demonstration of moderation.

Prayer – Beginning each session with a prayer or reflection, we recognize the importance of God’s guidance in our learning.

Respect for Persons – We will demonstrate respect for each other in class; organizational behavior also examines the impact that teams have to improve workplace performance – a team cannot function without respect among its members.

Service – As noted above, servant leadership is the ultimate and ideal form of leadership. We will examine the multiple roles and approaches that leaders can demonstrate service.

Competence Experience:  
The University of Mary graduate programs offer its students preparation in the following four areas of competence:  
Professional Competence – Graduates engage in the art and science of their profession with leadership and a commitment to excellence.

Environmental Contexts – Graduate differentiate and evaluate relevant environments in contemporary society, and interact effectively with individuals and organizations within the context of those environments.

Scholarship – Graduates access, analyze, evaluate, and process information from a variety of sources to generate new ideas, to influence change, and to disseminate new knowledge.

Valuing – Graduates clarify and defend personal and social values, and act as leaders in recognizing and respecting multiple perspectives, cultural diversity, and the complexity of human relations.

For students to acquire proficiency in these competences, continual assessment of learning in an atmosphere of openness and free inquiry is promoted.

The Gary Tharaldson School of Business MBA program offers its students preparation in the following areas of competence: Students completing a Master of Business Administration degree will be able to:

1. Design organizational structures that maximize the resource capabilities of an organization.

2. Formulate and justify effective business processes.  
3. Assess the impact of domestic and global forces utilizing a strategic process.  
4. Express ideas and concepts using written and oral formats in a professional manner.

5. Incorporate cost analysis into decision making and evaluations

6. Recommend appropriate courses of action based on quantitative theories and techniques

7. Evaluate ethical issues and integrate ethical frameworks and Benedictine values into business assignments leadership practices.

**Major: Please refer to the calendar in Canvas for assignment due dates.**

**Grading Matrix – Point Distribution**



**Discussions - Collaborative** (24% of grade)

•  Online – Collaboration will be primarily measured by your interaction in online discussion forums. You will be required to complete at least one discussion topic per module (week) and provide two meaningful responses to the postings of other students. You are expected to meaningfully contribute to the discussion forum and interact with your course mates. Please refer to the discussion forum rubric located in Canvas for specific expectations in online collaboration.

**Term Paper**

Qualitative (20% of grade)

* Online and onsite – Primarily, qualitative assignments are written papers. Written papers are evaluated on the following: content, critical thinking, grammar, spelling, word choice and sources. Papers must be in APA format. Turn it in may be required depending on the assignment. Please refer to the rubric located in Canvas for specific expectations.

**Homework**

Quantitative (56% of grade)

• Online and onsite – Primarily, quantitative assignments are problems. Problems are evaluated on the following: content, critical thinking, methodology and correctness of answers. Problems are to be in proper accounting format. Turn it in may be required depending on the assignment. Please refer to the rubric located in Canvas for specific expectations.

**Grading Scale:**

90%-100% =A 80%-89%=B 70%-79%=C 60%-69%=D 0%-59%=F

**Required Texts and Resource Materials**

Crosson, S. V. and Needles, B. E*. Managerial Accounting*, 10tth Ed. South-Western, Cengage Learning ISBN: 978-1-133-94059-3

**Expectations**

Because this is a 3 semester credit graduate-level course, you can expect to spend approximately 120 hours of studying which includes reading, homework, research, and responding in the discussion board.

**Post-Classroom Instructional Expectation:**  
For onsite classes, the class session will be four hours each week. Students are expected to spend at least an additional five hours each week in reading chapters & articles and completing assignments.

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| Attendance Policy: |
| Attendance is vital to student success in this course. Both onsite students and online students are expected to |
| complete all coursework requirements and to demonstrate respectful attentiveness when participating in class |
| activities. Respectful attentiveness includes contributing to discussions in an informed manner and facilitating |
| learning by sharing effective thinking, insights, asking questions, exploring ideas, and clarifying concepts of the |
| assignments with classmates and the instructor. |
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| Facilitators are required to maintain reports of student attendance and to report absences for each course. At |
| the request of the course facilitator, students may be administratively dropped from the course if they do not |
| attend the initial two weeks of class and have not been in contact with the course facilitator by the close of the |

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| second week (last day to drop course without a grade.) Students who do not enter the classroom either onsite or |
| online for two consecutive weeks during the remaining class term without an approved excused absence may |
| also be administratively withdrawn from the class. |
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| In the case of unexcused absences, students are responsible for work assigned, quizzes, tests or |
| announcements made while absent. For accelerated courses, opportunity to make-up work involving discussion |
| with a peer cohort may not be possible. At the request of the instructor and with approval of the Vice President |
| for Academic Affairs, students may be administratively dropped from classes due to excessive absences. |

**Assignment & Exam Policy**

Late assignments and exams will NOT be accepted unless prior arrangements have been made with the facilitator. Students should contact the facilitator PRIOR to due date/time if he or she would need to make arrangements for submitting work late. Arrangements for making up late assignments must be made with the facilitator and submitted within the week. Late assignments are subject to a 10% deduction of available points for each day that they are late after the initial due date/time.

**Statement on Academic Honesty:**  
There is a zero-tolerance policy in this class for any type of academic dishonesty and unethical behavior. Please refer to the Academic Catalog for specific policies on academic honesty.

University of Mary’s Plagiarism Policy: Honesty requires that any ideas or materials taken from another source for either written or oral use must be fully acknowledged. The University of Mary uses a plagiarism detection software to search for similarities in submitted text. Offering the work of someone else, as one’s own, is plagiarism. The language or ideas thus taken from another may range from isolated formulas, sentences, or paragraphs to entire articles copied from books, periodicals, speeches, or the writings of other students. The offering of materials assembled or collected by others in the form of projects or collections without acknowledgment also is considered plagiarism. Any student who fails to give credit for ideas or materials taken from another source is guilty of plagiarism.

Minimal Plagiarism

Doing any of the following without attribution:

* ·  Inserting verbatim phrases of 2-3 distinctive words
* ·  Substituting synonyms into the original sentence rather than rewriting the complete sentence
* ·  Reordering the clauses of a sentence
* ·  Imitating the sentence, paragraph, or organizational structure, or writing style of a source
* ·  Using a source’s line of logic, thesis or ideas
* ·  Consequence:
  + ·  Use situation as an educational opportunity to discuss with the student the nature of plagiarism and the values of a scholarly, Christian community
  + ·  At the professor’s discretion, assignments may be rewritten and resubmitted, with or without a grade penalty.
  + ·  Repeated instance of minimal plagiarism may, at the professor’s discretion, be treated as substantial plagiarism. If the professor plans to exercise discretion in cases of minimal plagiarism, procedures and consequences should be clearly described in the course syllabus/learner guide.
  + ·  Faculty are encouraged to keep records of all instances (e.g., in the form of a report to the Assistant VP for Academic Affairs)

Substantial Plagiarism

Doing any of the following without attribution:

* ·  Inserting verbatim sentences or longer passages from a source
* ·  Combining paraphrasing with verbatim sentences to create a paragraph or more of text
* ·  Repeatedly and pervasively engaging in minimal plagiarism Consequence:
  + ·  First Offense: The student receives a failing grade on the assignment that has been plagiarized and a Faculty Report of Student Plagiarism is submitted to the Assistant VP for Academic Affairs.
  + ·  Second Offense: The student receives a failing grade in the course and a Faculty Report of Student Plagiarism is submitted to the Assistant VP for Academic Affairs.
  + ·  Third Offense: The student is recommended for expulsion from the University. Action is taken at the discretion of the Assistant VP for Academic Affairs.

Complete Plagiarism

Doing any of the following without attribution:

* ·  Submitting or presenting someone’s complete published or unpublished work (paper, article, or chapter)
* ·  Submitting another student’s work for an assignment, with or without that student’s knowledge or consent
* ·  Using information from a campus file or old assignments
* ·  Downloading a term paper from a web site
* ·  Buying a term paper from a mail order company or web site
* ·  Reusing or modifying a previously submitted paper (e.g., from another course) for a present assignment

without obtaining prior approval from the instructor/s involved

* ·  Consequence:
  + ·  First Offense: The student receives a failing grade in the course and a report is submitted to the

Assistant VP for Academic Affairs within 10 school days.

* + ·  Second Offense: The student is expelled from the University. Action is taken at the discretion of the

Assistant VP for Academic Affairs.

Source: Westmont College ~ 955 La Paz Road, Santa Barbara, CA 93108 805.565.6000 http://www.westmont.edu/\_academics/pages/provost/curriculum/plagiarism/facinfo.html

Please refer to the most current University of Mary Student Handbook, Section on “Selected Academic Policies: Academic Honesty” for additional information. A student who is found to be in breach of this policy while enrolled in a course will be formally notified by the instructor and the action will be recorded in the student’s file.

Channel for Communication Relating to this Course

Statement Regarding Reasonable Accommodations “In compliance with the Americans with Disabilities Act (ADA) and other legal mandates, the University of Mary is committed to working with students with disabilities in determining appropriate and reasonable accommodations for academic and physical needs. It is the responsibility of the student to provide documentation regarding a disability and the need for reasonable accommodation(s).” For assistance and additional information please contact the Director of Student Accessibility Services (701) 355-8264.

**SESSION ONE**

Assignment:

HOMEWORK ASSIGNMENTS

Chapter 1

Exercises Problems E8,E12 P2, P3

Discussion: **Role of Managerial Accountant**

Discuss what you see as the role of a managerial accountant, are they important and why? What are some differences between managerial accounting and financial accounting?

**Final Paper**

Topic selection-Either use pre-approved topic or choose a topic related to accounting with which to start your final paper.

**SESSION TWO**

Assignment:

Chapter 2 Exercises Problems

Discussion: Why is job order costing important? Why is it important in business operations?

E5,E13

P3, P5

Final Paper Annotated Bibliography (APA 6th edition)

**SESSION THREE**

Assignment:

Chapter 3: E5, E7, P1

Chapter 4: E7, E12

**Discussion:**

Please refer to page 119, Case 2, Ethical Dilemma: Continuing Professional Education. (Mo Manufacturing Company). Offer your suggestions/solutions with including supporting material.

**SESSION FOUR**

Assignment:

Chapter 5: E6,E8

Chapter 6: E4,E6, P1

Discussion:

Discuss the value of budgeting in managerial accounting.

**SESSION FIVE**

Assignment:

Chapter 7: E3, E4, P1

Chapter 10: E7, E8, P6

Discussion: Please refer to page 385, Case 1, Interpreting Management Reports: Responsibility Centers. (Wood4Fun Playground Equipment). Answer the questions. Offer your suggestion/solutions with including supporting material.

Final Paper:

Draft Due

**SESSION SIX**

Assignment:

Chapter 8: E8, E9, P3

Chapter 9: E2, E8

Discussion:

Please refer to page 327, Case 2, Group Activity: Standard Costs and Variance Analysis. (Domino's Pizza). Answer the questions. Offer your suggestion/solutions with including supporting material.

Portfolio Project:

Peer-Reviews

**SESSION SEVEN**

Assignment:

Chapter 13: E2, E9, P3

Chapter 14: E7,E12, P1

Discussion: Discuss what Horizontal analysis and the benefits of using it to analyze financial statements of a company. Also discuss the shortfalls of Horizontal analysis.

**SESSION EIGHT**

Assignment:

Chapter 11: E5, E12, P3, P6

Discussion: Please refer to page 430, Case 2, Conceptual Understanding: Product Pricing in a Foreign Market. (Torner Inc.). Answer the questions. Offer your suggestion/solutions with including supporting material.

Portfolio Project:

Final Paper/Project Due