

California University of Pennsylvania
University Course Syllabus
Approved:

Department of Business and Economics

A. Protocol

Course Name:	Managerial Accounting
Course Number:	ACC 711
Credits:	3.0
Prerequisites:	ACC 200

Maximum Class Size (face-to-face):	35
Maximum Class Size (online):	35

B. Objectives of the Course:

After completing this course students will be able to:

1. Define, describe and apply the concept of cost-volume-profit-analysis. This includes understanding of cost flows in a business enterprise.
2. Describe and discuss the basics of the budgeting process; identify cost variances, their cause and their effect on pricing and profitability.
3. Identify and describe the basics of relevant costs and their application to make or buy, sell or process further, elimination of an unprofitable segment and allocation of limited resources.

C. Catalog Description:

This course focuses on the use of accounting data for corporate financial planning and control. Topics include organization for control, profit planning, budgeting, relevant costing, return on investment and administration of controllership functions in business organizations.

D. Outline of the Course:

- I. Managerial Accounting
- II. Cost-Volume- Profit
- III. Cost-Volume-Profit Analysis Additional Issues & Appendix
- IV. Incremental Analysis
- V. Pricing
- VI. Standard Costs and Balanced Scorecard

E. Teaching Methodology:

- 1) Traditional Classroom Methodology includes, but is not limited to, lecture, case studies, in-class discussions, multi-media presentations, analysis of readings, reflections, individual projects, group projects, peer student comments, and incorporation of Internet resources. Emphasis will be placed on engaging the learner for involvement and active participation in the learning process.
- 2) Online Methodology – for online classes, the following tools will be used to facilitate learning of the material: live classrooms, exercises, case analysis, streaming media, internet research, research papers, discussion boards, voice presentations, voice announcements, voice e-mails, wikis, blogs, and podcasts. The online version of this course follows the standards of the Quality Matters™ rubric.

F. Text

Managerial Accounting Tools For Business
Decision Making, 6th Edition
Weygandt, Kimmel & Kieso; Wiley

Or other similar text.

G. Assessment Activities:

- 1) Traditional Classroom Assessment
The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.
 - a. Class Participation
 - b. Written assignments and papers
 - c. Exams and/or quizzes
 - d. Individual projects
 - e. Group projects
 - f. Case studies
 - g. Article/Book critiques
 - h. Journal reflections
 - i. Portfolio development
 - j. Research development
- 2) Online Assessment

When taught online, the following assessment tools will be used at the discretion of the instructor:

Written assignments and reports
Threaded online discussions
Online participation
Exams and/or quizzes
Individual projects
Group projects
Case studies
Analysis of student work samples
Article/Book critiques
Journal reflections
Portfolio development
Research development

H. Accommodations for Students with Disabilities:

OSD

Revised April 2014

STUDENTS WITH DISABILITIES

Students with disabilities:

- Reserve the right to decide when to self-identify and when to request accommodations.
- Will register with the Office for Students with Disabilities (OSD) each semester to receive accommodations.
- Might be required to communicate with faculty for accommodations which specifically involve the faculty.
- Will present the OSD Accommodation Approval Notice to faculty when requesting accommodations that involve the faculty.

Office for Students with Disabilities

Requests for approval for reasonable accommodations should be directed to the Office for Students with Disabilities (OSD). Approved accommodations will be recorded on the OSD Accommodation Approval notice and provided to the student. Students are expected to adhere to OSD procedures for self-identifying, providing documentation and requesting accommodations in a timely manner.

Contact Information:

- Location: Azorsky Building – Room 105
- Phone: (724) 938-5781
- Fax: (724) 938-4599
- Email: osdmail@calu.edu
- Web Site: www.calu.edu (search “disability”)

- I. Supportive Instructional Materials, e.g. library materials, web sites, etc.

<http://www.aicpa.org/Pages/default.aspx>

- J. Proposed Instructors:
Faculty deemed qualified by the business and economics department faculty

- K. Rationale for the Course:
The role of accounting in business is to help interested parties (internal and external) to make business decisions.
Managerial accounting interprets some of the key documents, including profit and loss account showing the method of business traded for a specific period and the balance sheet which provides a statement showing mode of trade in business for a specific period. Without these financial documents it would be impossible to run the business or to make decisions regarding the business.

- L. Specialized Equipment or Supplies Needed:
No Specialized equipment is needed to offer this course

- M. Answer the following questions using complete sentences:

1. Does the course require additional human resources? (Please explain)
This course requires no additional human resources.
2. Does the course require additional physical resources? (Please explain)
This course requires no additional physical resources.
3. Does the course change the requirements in any particular major? (Please explain)
This course does not change the requirements for any particular major.
4. Does the course replace an existing course in your program? (If so, list the course)
This course does not replace any current course.
5. How often will the course be taught?

This course will be offered every semester and summers/intercessions as needed.

6. Does the course duplicate an existing course in another Department or College?
(If the possibility exists, indicate course discipline, number, and name)

This course does not duplicate an existing course.

7. What is the recommended maximum class size for this course?

The recommended maximum class size is 35 students in the traditional classroom and online.

- N. If the proposed course includes substantial material that is traditionally taught in another discipline, you must request a statement of support from the department chair that houses that discipline.

Not applicable

- O. Please identify if you are proposing to have this course considered as a menu course for General Education. If yes, justify and demonstrate the reasons based on the categories for General Education. The General Education Committee must consider and approve the course proposal before consideration by the UCC.

Not applicable

- P. Provide Approval Form (electronically).