<table>
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<th>MBA SEMINAR NUMBER, NAME</th>
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<tr>
<td>MBA-MSA 601A</td>
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<tr>
<td>Managerial Accounting</td>
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<tr>
<td>Fall 2015</td>
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<td>Tuesday, 6:30 – 9:30 p.m.</td>
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<td>10/06– 12/8</td>
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<td>Location: Refer to MyBenU</td>
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**COURSE PREREQUISITES**

You must complete MBA 500 Financial Accounting and MBA 541 Business Statistics before taking this course. The prerequisites are necessary because financial accounting concepts, methods, and basic statistical methods are utilized throughout the course.

**INSTRUCTOR CONTACT INFO**

Assistant Professor: John C. Draut  
Program Director of Master of Science in Accountancy and Taxation  
GBA Office Phone: 630-829-6210  
E-Mail: jdraut@ben.edu  
Office Hours: by appointment  
Office: Scholl Hall Room 156

**COURSE OBJECTIVES**

As a result of this course, you will be expected to:

- Define cost accounting concepts.
- Evaluate the nature of costs in a given business situation and identify the business drivers behind those costs.
- Calculate and record product costs using job order, process and activity based costing methodologies.
- Measure the profitability of decentralized business segments.
- Evaluate capital budget alternatives and apply managerial accounting concepts to management decision making.
- Analyze the effectiveness of short-run decision models.
- Apply key types of financial performance measurement tools to analyze financial statements.

**CLASS OVERVIEW AND GRADING**

Course requirements:

- Problem Assignments: 200 Points – 30% of Final Grade – 60 Points
- Research Project Assignment: 200 Points – 20% of Final Grade – 40 Points
- Exercise Assignments: 200 Points – 20% of the Final Grade – 40 Points
- Business Simulation Model: 400 Points – 20% of the Final Grade – 80 Points

Total Points = 1000  
Weighted Final Score = 220 Points

**REQUIRED TEXT**


**IMPORTANT REMINDERS**

If you have a documented learning, psychological, or physical disability, you may be eligible for reasonable academic accommodations or services. To request accommodations or services, contact Jennifer Golminas at 630-829-6512 or in the Krasa Student Center, room 012 to arrange proper documentation for equal access to educational and campus services. All students are expected to fulfill essential course requirements. The University will not waive any essential skill or requirement of a course or a degree program. 

*Students are expected to check the class Desire2Learn (D2L) site prior to the first night of class and on an on-going basis.*

**PRE-CLASS ASSIGNMENT for Session #1**

- Purchase the text, and please review the table of contents. Come prepared to discuss assignments and material from text.
- Be prepared to form Teams for the BSM Assignment.
- Read Chapter 1 and Review all the Assignments – they are not due until Week 2