Benedictine University Graduate Business Programs

**MSA 601 A&B – Managerial Accounting**

**Fall 2016**

*October 3rd – December 5th*

Section A: Mondays, 6:30 – 9:30 PM

Section B: Mondays, 3:00 – 6:00 PM

Classroom location: Refer to MyBenU

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**COURSE PREREQUISITES**

MSA 500 & MBA 541

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**INSTRUCTOR INFORMATION**

Program Director of Master of Science in Accountancy and Taxation

Assistant Professor: John C. Draut

Office: Goodwin Hall 367

Office Phone: 630-829-1937; E-Mail: jdraut@ben.edu

Office hours: Tuesday & Thursday 4:00 PM – 6:30 PM

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**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.

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**CLASS OVERVIEW & GRADING**

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
<th>Grade</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Problem Assignments: 200 Points</td>
<td>40</td>
<td>20%</td>
<td>200</td>
</tr>
<tr>
<td>Research Project Assignment: 200 Points</td>
<td>40</td>
<td>20%</td>
<td>200</td>
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<tr>
<td>Exercise Assignments: 100 Points</td>
<td>20</td>
<td>20%</td>
<td>100</td>
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<tr>
<td>BSM Final Team Presentation: 100 Points</td>
<td>10</td>
<td>10%</td>
<td>100</td>
</tr>
<tr>
<td>Business Simulation Model: 400 Points</td>
<td>120</td>
<td>30%</td>
<td>400</td>
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<tr>
<td><strong>Total Points = 1000</strong></td>
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Weighted Final Score: 230 Points

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**REQUIRED TEXT**

Title: Managerial Accounting

Author: Needles/ Crosson

Publisher: Cengage

Edition: 10th

ISBN: 9781133940593

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**IMPORTANT REMINDERS**

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

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**PRE-CLASS ASSIGNMENT**

- 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