

Course Syllabus

Course Title: Management Accounting (BUSN 6070)

Instructor: Pender Gbenedio, Ph. D Accounting
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Textbook: Introduction to Management Accounting, 14th Edition
By Charles T. Horngren, Gary L. Dundem, William O. Stratton
By Prentice Hall Publishers, ISBN#: 9780136129219

Reference Material: The texts below should be used as references for research papers:

For online research, the students may use the University's
PASSPORTS Library at: <http://libraryuniv.edu>

Publication manual of the American Psychological Association
4th Edition, ISBN# 1-55798-791-2

Practical Research, Planning & Design by Paul D. Leedy and
Jeanne Ellis Ormond, 8th Edition Pearson Merrill Prentice Hall
Publishers, ISBN# 0-13-110895-6

Prerequisite Course: BUSN 5600 and BUSN 5700

Course Description:

This course teaches the use of Management Accounting tools necessary to implement business strategies. It covers both the theoretical framework and applications of Management Accounting to profit and non-profit organizations. The focus of the course is one the generation of accounting information for management planning and control. The topics include behavior aspects of management accounting, cost management concept and structures, performance management and control systems, budgets, the balanced score card (BSC), and environmental management accounting concepts and principles.

Course Objectives:

On the completion of this course, students are expected to:

1. Understand how to develop management accounting information.
2. Understand cost behavior concepts and cost structures.
3. Differentiate traditional from modern cost management systems.
4. Understand and be capable of utilizing management accounting for short and long-term decision making, such as pricing, profitability and capital budgeting decisions.
5. Understand the use for motivation and other behavioral models in achieving performance targets and management control.
6. Translate mission, vision and strategic initiatives into balance score card and be able to use it to implement strategies.
7. Prepare the income statement, balance sheet, statement of cost of goods manufactured and the cash flow statement.
8. Understand the functions of the SAP software.

Class Attendance:

Full attendance of all classes is required in accordance with the University's policy. You are responsible for all materials covered, including text and class activities. A student's grade will be adjusted lower if he/she is absent for up to two (2) class Meetings for weekly classes and full Saturday class for bi-monthly classes. Students may make-up classes missed with the permission of the instructor. In class discussion/assignment/quizzes missed due to absence will be given zero (0) grade.

All students must take the examination and submit the written assignment at the specified time. A student who misses an examination or submits a written assignment late will receive a score of zero (0) for that examination or assignment. It is the instructor's prerogative to grant a make-up examination or to accept a late paper.

Grade Composition:

Examinations & Quizzes	60.0
Class Participation & Assignment	20.0
Research Paper	20.0
Total Points	100.0

Grading Scale:

A	=	96-100
A-	=	90-95
B+	=	87-89
B	=	84-86
B-	=	80-83
C	=	70-79
F	=	Below 70
I	=	incomplete is given at the instructor's discretion with appropriate reason and documentation

The instructor reserves the right to change the syllabus if the best interest of the class indicates a need.