

University of Northern Iowa
120:262: Managerial Accounting
Fall 2009

Professor: Dr. Mary Christ, CPA
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Office Hours: Tues. 11 AM - Noon
Wed. 10 AM - Noon
Thurs. 11 AM - Noon
or by appointment

Required Materials: *Management Accounting (5th Edition)* by Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, and S. Mark Young, Prentice Hall, 2007.

Readings and Cases Purchased from *Harvard Business School Publishing*
Access the Materials with the Following Link
<http://cb.hbsp.harvard.edu/cb/access/4431901>

Prerequisites: 120:030, or equivalent; consent of MBA Director or MAcc Director.

WebCT (<http://elearning.uni.edu>):

WebCT will be used extensively for posting course updates documents, and grade information, as well as for examinations.

Course Description:

This course focuses on the relationship between accounting information and management planning, decision-making and control. The course provides a basic understanding of product costs and prices, the use of budgets in the management process, and approaches to performance analysis.

Course Objectives:

To understand.....

- ◆ The role of managerial accounting in today's business environment
- ◆ Terminology used for internal operations and decision making
- ◆ The use of accounting information for internal decision making
- ◆ Relevant costing for short-term and long-term decisions
- ◆ Techniques for planning and controlling internal operations
- ◆ Techniques for evaluating performance

Instructional Methodology:

This course will use a combination of lecture, discussion, review of homework assignments, in-class team problem-solving sessions, and videos followed by discussion.

Performance Evaluation and Grading:

Student performance will be evaluated on the following:

Midterm Exam

Final Exam

Homework and Team Assignments

Master Budget

Tentative Course Outline

DATE	READING ASSIGNMENT
Tues. Aug 25	Review of Financial Accounting <ul style="list-style-type: none"> • Bruns, William J. Jr. "Accounting Framework, Financial Statements, and Some Accounting Concepts," Harvard Business School, 2004 (Product #193028). • Bruns, William J. Jr. "Accounting for Current Assets," Harvard Business School, 2004 (Product #193048). • Wilson, David A. "Chemalite, Inc.," Harvard Business School, 2008 (Product #177078). (<i>Read the case only</i>). • Chapman, Craig J. "Biovail Corporation: Revenue Recognition and FOB Sales Accounting," Harvard Business School, 2009 (Product #4011). (<i>Read the case only</i>). • Bruns William J. Jr., Sharon Bruns, and Susan S. Harmeling. "Merrimack Tractors and Mowers: LIFO or FIFO?" Harvard Business School, 2008 (Product #3217). (<i>Read the case only</i>).
Tues. Sep 1	Ch 1: Management Accounting: Information that Creates Value Ch 2: Cost Management Concepts and Cost Behavior
Tues. Sep 8	Ch 3: Traditional Cost Management Systems
Tues. Sep 15	Ch 4: Activity-Based Cost Systems
Tues. Sep 22	Ch 5: Management Accounting Information for Activity and Process Decisions Ch 6: Cost Information for Pricing and Product Planning

DATE	READING ASSIGNMENT
Tues. Sep 29	Midterm Exam
Tues. Oct 6	Ch 10: Using Budgets to Achieve Organizational Objectives
Tues. Oct 13	Ch 11: Capital Budgeting: Long-Term Assets
Tues. Oct 20	Chapter 12: Financial Control
Tues. Oct 27	Ch 7: Management Accounting and Control Systems: Assessing Performance over the Value Chain Ch 8: Motivating Behavior in Management Accounting and Control Systems
Tues. Nov 3	Ch 9 The Balanced Scorecard
Wed. Nov 4	Final Exam