



## Graduate Course Syllabus

### ACC 500: Managerial Accounting

Center: Online

#### Course Prerequisites

MBA 503

#### Course Description

Students in this course study the accumulation of accounting information. The internal use of accounting for management planning, control, and decision-making is emphasized. Background preparation: 6 credit hours of accounting or equivalent. Note: ACC 500 cannot be taken for credit or as an elective if ACC 510 has been completed.

#### Course Outcomes

- Use accounting data as a management tool in the planning and control process
- Understand how to prepare and interpret the basic financial and operating statements of a company
- Apply cost classification schemes and CVP analysis to identify and evaluate relevant costs and improve the quality of management decisions
- Appreciate various cost accounting methodologies used to monitor and improve the profitability of organizations
- Understand the principles, process, and importance of budgeting as a tool for strategic planning and assessment
- Employ incremental analysis to improve the quality of short-run management decisions
- Know how and why financial accountability for business decisions must be consistent with a manager's responsibility and power to influence those outcomes

#### Required Materials

Using your learning resources is critical to your success in this course. Please purchase directly through SNHU's online bookstore, [MBS Direct](#), rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the Help Desk, your advisor, and the instructor can provide you with support if you have problems.

Access code for MyAccountingLab, which includes the following e-book:

*Introduction to Management Accounting*

Horngren

Pearson

16<sup>th</sup> edition

2013

ISBN: 978-1-269-59500-1

### Optional Materials

*Introduction to Management Accounting* (physical textbook)

Horngren

Prentice Hall, Inc.

16<sup>th</sup> edition

2014

ISBN: 978-0-13-305881-9

### Instructor Availability and Response Time

Your class interaction with the instructor and your classmates will take place in Blackboard on a regular, ongoing basis. Your instructor will be actively engaged within the course throughout the week. You will normally communicate with your instructor in the weekly discussions or the General Questions forum in Blackboard so that your questions and the instructor's answers benefit the entire class. You should feel free, however, to communicate with your instructor via SNHU email at any time, particularly when you want to discuss something of a personal or sensitive nature. Your instructor will generally provide a response within 24 hours.

### Grade Distribution

Assignment Category	Number of Graded Items	Point Value per Item	Total Points
Discussions	8	20	160
Problem Sets	9	50	450
Case Study	1	75	75
Midterm Exam	1	100	100
Final Exam	1	100	100
		<b>Total Course Points:</b>	885

This course may also contain practice activities. The purpose of these non-graded activities is to assist you in mastering the learning outcomes in the graded activity items listed above.

## University Grading System: Graduate

Total Points. 885				
Grade	Numerical Equivalent	Points	Points Equivalent	
			Lower	Upper
A	93-100	4.00	823	885
A-	90-92	3.67	797	822
B+	87-89	3.33	770	796
B	83-86	3.00	735	769
B-	80-82	2.67	708	734
C+	77-79	2.33	681	707
C	73-76	2.00	646	680
F	0-72	0.00	0	645
I	Incomplete			
IF	Incomplete/Failure*			
W	Withdrawn			

\*Please refer to the [policy page](#) for information on the incomplete grade process.

### Grading Guides

Specific activity directions, grading guides, posting requirements, and additional deadlines can be found in the Course Information area in the Assignment Guidelines and Rubrics folder.

### Weekly Assignment Schedule

The Learning Modules area in Blackboard contains one module folder for each week of the course. All reading and assignment information can be found in the folders. Assignments and discussion board posts during the first week of each term are due by 11:59 p.m. Eastern Time. Assignments and discussion posts for the remainder of the term are due by 11:59 p.m. of the student's local time zone.

In addition to the textbook readings that are listed, there may be additional required resources within each module in Blackboard.

Module	Topics and Assignments
1	Preparation of Financial Accounting Statements —A Review Reading: <i>Introduction to Management Accounting</i> , Chapters 1, 15, and 16 1-1 Discussion: Comparing Financial Statements 1-2 MyAccountingLab Orientation Activity 1-3 Self-Assessment: Accounting Standards and Code of Conduct: MyAccountingLab 1-4 Problem Set: MyAccountingLab

2	<p>Analysis of Financial Accounting Statements and Reports</p> <p>Reading: <i>Introduction to Management Accounting</i>, Chapters 17 and 2</p> <p>2-1 Discussion: Start Up Scenario</p> <p>2-2 Self-Assessment: MyAccountingLab</p> <p>2-3 Problem Set: MyAccountingLab</p>
3	<p>Managerial Accounting and Basic Cost Concepts — An Introduction</p> <p>Reading: <i>Introduction to Management Accounting</i>, Chapters 3 and 4</p> <p>3-1 Discussion: Cost Classification</p> <p>3-2 Self-Assessment: MyAccountingLab</p> <p>3-3 Self-Assessment: Application of Management Accounting Techniques</p> <p>3-4 Problem Set: MyAccountingLab</p>
4	<p>Cost-Volume-Profit (CVP) Analysis</p> <p>Reading: <i>Introduction to Management Accounting</i>, Chapter 2</p> <p>4-1 Discussion: Functional Versus Contribution Income Statement</p> <p>4-2 Self-Assessment: MyAccountingLab</p> <p>4-3 Self-Assessment: Computation</p> <p>4-4 Problem Set: MyAccountingLab</p>
5	<p>Incremental Analysis or Relevant Costs for Decision Making</p> <p>Reading: <i>Introduction to Management Accounting</i>, Chapters 5 and 6</p> <p>5-1 Self-Assessment: MyAccountingLab</p> <p>5-2 Self-Assessment: MyAccountingLab</p> <p>5-3 Midterm Exam: MyAccountingLab</p>
6	<p>Cost Accounting for Products</p> <p>Reading: <i>Introduction to Management Accounting</i>, Chapters 13 and 14</p> <p>6-1 Discussion: Job Costing and Process Costing</p> <p>6-2 Self-Assessment: MyAccountingLab</p> <p>6-3 Problem Set: MyAccountingLab</p>
7	<p>Assigning Support Department Costs</p> <p>Reading: <i>Introduction to Management Accounting</i>, Chapter 12</p> <p>7-1 Discussion: Allocating Indirect Costs</p> <p>7-2 Self-Assessment: MyAccountingLab</p> <p>7-3 Problem Set: MyAccountingLab</p>
8	<p>The Budgeting Process</p> <p>Reading: <i>Introduction to Management Accounting</i>, Chapter 7</p> <p>8-1 Discussion: Budgeting</p> <p>8-2 Self-Assessment: MyAccountingLab</p> <p>8-3 Assignment: Case Study</p> <p>8-4 Problem Set: MyAccountingLab</p>
9	<p>The Flexible Budget and Its Role in Variance Analysis</p> <p>Reading: <i>Introduction to Management Accounting</i>, Chapter 8</p> <p>9-1 Discussion: Flexible Budgets</p> <p>9-2 Self-Assessment: MyAccountingLab</p> <p>9-3 Problem Set: MyAccountingLab</p>

10	<p>The Balanced Scorecard, Segment Reporting, and Other Decisions</p> <p>Reading: <i>Introduction to Management Accounting</i>, Chapters 9 and 10</p> <p>10-1 Self-Assessment: MyAccountingLab</p> <p>10-2 Problem Set: MyAccountingLab</p> <p>10-3 Final Exam: MyAccountingLab</p>
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### **Attendance Policy**

Online students are required to submit a graded assignment/discussion to Blackboard during the first week of class. If a student does not submit a posting to the graded assignment/discussion during the first week of class, the student is automatically withdrawn from the course for non-participation. Review the [full attendance policy](#).

### **Late Assignments Policy**

Meeting assigned due dates is critical for demonstrating progress and ensuring appropriate time for instructor feedback on assignments. Students are expected to submit their assignments on or before the due date. Review the [full late assignment policy](#).

### **SNHU College of Online and Continuing Education Student Handbook**

Review the [student handbook](#).

### **Diversity and Disability Statement**

The College of Online and Continuing Education (COCE) at SNHU values diversity and inclusion. SNHU strives to create inclusive and welcoming academic environments. If there are aspects of the instruction or design of this course that present barriers to your inclusion, please notify the Disability Resource Center (DRC) as soon as possible. We will work with you and your instructor to address needs and concerns. We encourage all students with known or suspected physical, medical, sensory, psychiatric, and/or learning disabilities to register with the Disability Resource Center (DRC) in order to assess learning needs and take advantage of available academic accommodations and support services.

SNHU does not discriminate on the basis of race, color, national origin, sex, disability, age, religion, citizenship, marital status, gender identity or expression, sexual orientation, veteran/military status, or genetic information in its programs and activities. Requests for disabilities accommodations within COCE should be directed to:

Disability Resource Center (DRC)

(866) 305-9430

(877) 520-8916 (fax)

[drc@snhu.edu](mailto:drc@snhu.edu)

We welcome COCE students, faculty, and staff to consult with the Disability Resource Center (DRC) on disability-related questions or concerns. We look forward to hearing from you.

Complaints regarding discrimination and accommodations should be directed to:

(603) 645-9664

(603) 645-9717 (fax)

[adacompliance@snhu.edu](mailto:adacompliance@snhu.edu)

### **Academic Honesty Policy**

Southern New Hampshire University requires all students to adhere to high standards of integrity in their academic work. Activities such as plagiarism and cheating are not condoned by the university. Review the [full academic honesty policy](#).

### **Copyright Policy**

Southern New Hampshire University abides by the provisions of United States Copyright Act (Title 17 of the United States Code). Any person who infringes the copyright law is liable. Review the [full copyright policy](#).

### **SNHU College of Online and Continuing Education Withdrawal Policy**

Review the [full withdrawal policy](#).

### **Southern New Hampshire University Policies**

More information about SNHU policies can be found on the [policy page](#).

### **Assessment Calibration and Student Work Samples**

For the purpose of continuous improvement of our educational training, Southern New Hampshire University's College of Online and Continuing Education may, on occasion, utilize anonymous student work samples for internal professional development and staff training. If you have any questions or concerns, contact your advisor. If you would like to withdraw permission for use of your work, please contact the assessment calibration administrator at [assessmentcalibration@snhu.edu](mailto:assessmentcalibration@snhu.edu). See [this document](#) for more information.