Sharon S. Seay, Ph.D.
Syllabus - WMBA 6010 (Managerial Accounting)
Fall 2015

CONTACT INFORMATION
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TEXT
Managerial Accounting WMBA is a custom textbook made from Managerial Accounting, by Hilton and Platt, 10 edition, ISBN 0078025664 cost $300 with McGraw-Hill Connect included. To buy the Custom E-book with Connect go to: https://create.mheducation.com/shop/ and enter the E-Book ISBN: 9781308375304. The download is $109. To buy the Custom Print textbook go to the following URL: http://shop.mheducation.com/mhshop/productDetails?isbn=9781259617966. This is the only place to buy the Custom Print textbook with Connect for around $105. You will set up an account and then purchase the book and it will be shipped directly to you. Both the E-Book and the Custom Print book include the Connect homework/practice tool. There is no additional charge for on-line access to the text website. The address for the associate’s version of the web site is http://www.mhhe.com/hilton10e. Neither user name, nor password is needed. (Only the Instructor site is password protected). The E-Book is also accessible from the Connect site. Access to the connect site will be provide on the course homepage in D2L Brightspace. The pass code will be included with your textbook purchase.

COURSE DESCRIPTION
This course will cover a wide range of topics that will emphasize the use of both internal and external data to enhance the decision-making skills of managers. Concepts covered will include an overview of the management accounting function within the organization, cost management and cost accumulation systems, planning and control systems, use of historical data
in forecasting costs, and the use of accounting information in management decision-making. Case studies will be used to enhance students' critical thinking, problem solving, and communication skills.

In many instances, the emphasis in this course is on the processes that lead to a decision rather than on the decision itself. Students will be challenged to defend their rationale for decisions rather than simply presenting the correct answer. In addition, students will be frequently required to work with unstructured information sets and to make reasonable assumptions in order to make decisions.

**COURSE OBJECTIVES**

The four primary objectives of this course are:

- to ensure student understanding of the role of accounting information in management decision making functions
- to develop students' critical thinking, problem solving, and communication abilities by requiring application of concepts to case studies and by requiring students to present their case analyses in writing
- to generate student team building and leadership skills by requiring students to work on group projects, and
- to enhance students' research and computer skills

**COURSE OUTLINE**

1. **Homepage:** The text will be supported by a course homepage using D2L Brightspace as a platform. The course homepage will allow access to the course syllabus, course content, quizzes, exams, discussion forums, and emails.
2. **Discussion forums:** Discussion forums will be used as a virtual classroom allowing students to have discussions within groups and the instructor. You are responsible for documenting your participation in the course Discussion Forums. If a student has a particular question for the professor it is recommended the student email the instructor rather than ask the question within a discussion board. While I will make an attempt to read through your discussions to the best of my ability it would be impossible to read each and every single post by each member of each team.
3. **Practice Problems & Connect:** The Connect tool is an online cloud based platform that supplements the course textbook. On the course homepage in D2L Brightspace under the syllabus tab you will find Connect Registration form that will allow you to access the chapter practice materials. You will use the URL from the Registration Form and the Pass Code that come with your textbook to register for the appropriate Connect site.
4. **Exams:** The course is divided into three modules. Exams will be administered on-line, at approximately five-week intervals, on completion of each module. Exam dates are indicated on the Course Schedule below. Students are
required to take all three exams in order to complete course requirements. The instructor must be notified of any possible conflicts with exam dates as early as possible.

5. **Quizzes & Assignments:** There will be a total of 3 group quizzes and 3 group assignments (one on each module). Quiz and Assignment dates are indicated on the Course Schedule below. Quizzes will be held prior to each exam. The objective is to provide students an opportunity to review related material in your groups prior to an individual exam.

6. **Grades:** Course grades will be computed on the following basis:
   - 3 Individual Exams (Module 1, 2, & 3) @ 50 points each 150 points
   - 3 Group Quizzes (Module 1, 2, & 3) @ 10 points each 30 points
   - 3 Group Assignments (Module 1, 2, & 3) @ 20 points each 60 points
   - Participation 10 points
   - **Total 250 points**

7. **Academic Honesty:** All work contributed to Group Assignments as well as Individual Assignments and Exams is to be the result of your own individual study. All submissions are to be in your own words. If your submissions are paraphrased from a source you are using to prepare the assignment you are required to site that reference. If you are using someone else’s specific words for your submission, they are required to be annotated with quotation marks and referenced appropriately. Failure to comply completely with these requirements will be deemed a violation of your Home University’s Academic Honesty Policy and will lead to disciplinary action and potential expulsion from the Georgia WebMBA program.

**FEEDBACK & RESPONSE TIME**

It is my commitment that feedback and grades on all assignments (including exams & quizzes) will be provided within a 24-hour window of the submission deadline. It is also my commitment that I will respond to email questions within a 24-hour window.
# COURSE SCHEDULE

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<tr>
<th>Date</th>
<th>Chapter</th>
<th>Assignments</th>
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| August 12-20          | Chapter 1: (The Changing Role of Managerial Accounting)                 | 1. Read syllabus  
2. Post introduction (due by 8/14)  
3. Post response to Case Discussion (Case 1-32, due by 8/20) (this is a group assignment and group response should be posted in the appropriate group discussion area) |
| August 21-29          | Chapter 2: (Basic Cost Management Concepts)                              | 1. Work text problems: 2-28, 40, 43, 44, & 50 (do not post response, for practice only)  
2. Post response to Cost Flow Assignment (due by 8/24) (group)  
3. Post response to Other Questions (due by 8/29) (group) |
2. Post responses to Problems 1, 2, & 3 (due by 9/06) (group) |
| September 7           |                                                                         | **Holidays**                                                                                                                                                                                               |
| September 8-10        | **Quiz 1** (10 points, covering Ch.1, 2, & 6)                          | **Group** assignment, available on demand between 6am, 9/08 - midnight, 9/10. (available under "Course Content" "Quizzes"). Professor has to be email notified of the date and time the group would like the quiz released to them at least 24 hours prior. The group has 3 hours from start to submit their answers. All discussions & final answers for a quiz must be posted in specific group quiz discussion areas. |
| September 11-12       | **Exam 1** (50 points, covering Ch.1, 2, & 6)                           | **Individual Exam**, available from 6 am, 9/11 to midnight, 9/12 (under the Quizzes Icon on the Course Home Page). You have 2 hours from start to submission.                                                   |
| September 13-21       | Chapter 7: (Cost-Volume-Profit Analysis)                                | 1. Work text problems: 7-23, 24, 25, 26, 27, & 30 (do not post responses, for practice only).  
2. Post responses to Problems 1, 2 & 3 (due by 9/21) (group) |
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<th>Date Range</th>
<th>Chapter/Assignment</th>
<th>Tasks</th>
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| September 22-October 2 | Chapter 9: (Financial Planning & Analysis: The Master Budget)                       | 1. Work text problems: 9-21, 22, 24, 25, & 38 (do not post responses, for practice only)  
|                     |                                                                                     | 2. Post responses to Problems 1, 2 & 3 (due by 9/29) (group)           |
|                     |                                                                                     | 3. Post response to Computer Assignment (due by 10/02) (group)          |
| October 3-11        | Chapter 10: (Standard Costing & Analysis of Direct Costs)                            | 1. Work text problems: 10-22, 23, 24, 25, 29, 33, & 38 (do not post responses, for practice only)  
|                     |                                                                                     | 2. Post responses to Problems 1 & 2 (due by 10/11) (group)              |
| October 12-14       | Quiz 2 (10 points, covering Ch. 7, 9, & 10)                                         | Group assignment, available on demand between 6 am, 10/12 - midnight, 10/14 (available under "Course Content" "Quizzes"). Professor has to be notified of the date and time the group would like the quiz released to them at least 24 hours prior. The group has 3 hours from start to submit their answers. All discussions & final answers for a quiz must be posted to specific group quiz discussion areas. |
| October 15-16       | Exam 2 (50 points, covering Ch. 7, 9, & 10)                                         | Individual assignment, available from 6am, March 15 to midnight, March 16 (under Quizzes Icon on the Course Home Page). You have 2 hours from start to submission. |
| October 17-24       | Chapter 14: (Decision Making: Relevant Costs and Benefits)                          | 1. Work text problems: 14-31, 34, 36, 37, 38, 39, 41, & 46 (do not post responses, for practice only).  
|                     |                                                                                     | 2. Post responses to Problems 1 - 8 (due by 10/22). (group)             |
|                     |                                                                                     | 3. Post response to Case (due by 10/24). (group)                        |
| October 25- November 1 | Chapter 16: (Capital Expenditure Decisions)                                     | 1. Post responses to Problems 1, 2 & 3 (due by 10/28) (group)           |
|                     |                                                                                     | 2. Reading Assignment (due by 10/30) (group)                            |
|                     |                                                                                     | 3. Computer Assignment 2 (due by 11/01) (group)                         |
| November 2-9        | Chapter 17: (Allocation of Support Activity Costs & Joint Costs)                   | 1. Work text problems 17-15, 16, 18, 19, 20, 21, 22, & 23. (do not post responses, for practice only).  
|                     |                                                                                     | 2. Post responses to Problems 1 & 2 (due by 11/09) (group)              |
| November 10-13      | Quiz 3 (10 points, covering Ch.14, 16, & 17)                                       | Group assignment, available on demand between 6 am, 11/10 - midnight, 11/13. (available under "Course Content" "Quizzes"). Professor has to be notified of the date and time the group would like the quiz released to them at least 24 hours prior. The group has 3 hours from start to submit their answers. All discussions & final answers for a quiz must be posted to specific group quiz discussion areas. |
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<tr>
<th>November 14-17</th>
<th>Exam 3 (50 points, covering Ch.14, 16, &amp; 17)</th>
<th>Individual assignment, available between 6 am, 11/14 - midnight, 11/17 (under Quizzes Icon off the Home Page). You have 2 hours from start to submission.</th>
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<tbody>
<tr>
<td>November 19</td>
<td>Final Course Grades Posted (by noon)</td>
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