



BUS 5110: Managerial Accounting

Credits: 3

Course Description: Accounting information is a key tool for communicating information about an organization's economic status and for making informed decisions. The course will emphasize the role of accounting information in monitoring, planning, controlling and decision making. It will focus on the managerial uses of accounting information and provide students with an understanding of how managers use accounting information to analyze and evaluate operational performance, including what data to collect, how to gather it, how to display it for efficient decision making. Specific skills acquired will be identifying fixed and variable costs, leading to the ability to calculate break-even points; calculating the present value of cash streams leading to the ability to construct capital budgets; and constructing flexible budgets for variance and differential analyses. Students will also learn how to approach non-routine decisions and interpret financial statements using financial trends and ratio analyses.

Required Textbook and Materials: UoPeople courses use open educational resources (OER) and other materials specifically donated to the University with free permissions for educational use. Therefore, students are not required to purchase any textbooks or sign up for any websites that have a cost associated with them. The main required textbooks for this course are listed below, and can be readily accessed using the provided links. There may be additional required/recommended readings, supplemental materials, or other resources and websites necessary for lessons; these will be provided for you in the course's General Information and Forums area, and throughout the term via the weekly course Unit areas and the Learning Guides.

The following textbook PDF files are available on the Course Homepage:

- Heisinger, K., & Hoyle, J. B.(2012). Accounting for Managers. Creative Commons by-nc-sa 3.0. Can be read online at:

<https://2012books.lardbucket.org/books/accounting-for-managers/index.html>

- Walther, L. M. & Skousen, C.J. (2009). *Managerial and Cost Accounting*. Bookboon.com. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Accounting/managerial-and-cost-accounting.pdf>

Software Requirements/Installation: No special requirements.

Learning Objectives and Outcomes:

By the end of this course students will be able to:

1. Demonstrate financial statement literacy.
2. Create cost-volume-profit-models.
3. Develop a flexible budget.
4. Organize revenue and cost/expense data in order to provide relevant information for discount cash flows analysis.



Course Schedule and Topics: This course will cover the following topics in eight learning sessions, with one Unit per week.

Week 1: Unit 1 - Review of Basic Accounting

Week 2: Unit 2 - Costing

Week 3: Unit 3 - Cost Analysis Models

Week 4: Unit 4 - Differential Analysis

Week 5: Unit 5 - Budgets: Operations and Flexible

Week 6: Unit 6 - Capital Budgeting

Week 7: Unit 7 - Financial Statement Tools: Financial Ratios and Trend Analyses

Week 8: Unit 8 - Financial Statement Interpretation and Wrap Up

Learning Guide: The following is an outline of how this course will be conducted, with suggested best practices for students.

Unit 1: Review of Basic Accounting

- Review all Unit Learning Guides in the course to get oriented to all course requirements
- Read the Learning Guide and Reading Assignments
- Participate in the Discussion Assignment (post, comment, and rate in the Discussion Forum)
- Complete and submit the Written Assignment
- Respond to the Portfolio Activity

Unit 2: Costing

- Peer assess Unit 1 Written Assignment
- Read the Learning Guide and Reading Assignments
- Participate in the Discussion Assignment (post, comment, and rate in the Discussion Forum)
- Complete and submit the Written Assignment
- Respond to the Portfolio Activity

Unit 3: Cost Analysis Models

- Peer assess Unit 2 Written Assignment
- Read the Learning Guide and Reading Assignments
- Participate in the Discussion Assignment (post, comment, and rate in the Discussion Forum)
- Complete and submit the Written Assignment



Unit 4: Differential Analysis

- Peer assess Unit 3 Written Assignment
- Read the Learning Guide and Reading Assignments
- Participate in the Discussion Assignment (post, comment, and rate in the Discussion Forum)
- Complete and submit the Written Assignment
- Begin working on the Group Activity
- Respond to the Portfolio Activity

Unit 5: Budget - Operations and Flexible

- Peer assess Unit 4 Written Assignment
- Read the Learning Guide and Reading Assignments
- Participate in the Discussion Assignment (post, comment, and rate in the Discussion Forum)
- Complete and submit the Written Assignment
- Continue working on Group Activity
- Respond to the Portfolio Activity

Unit 6: Capital Budgeting

- Peer assess Unit 5 Written Assignment
- Read the Learning Guide and Reading Assignments
- Participate in the Discussion Assignment (post, comment, and rate in the Discussion Forum)
- Complete and submit the Written Assignment
- Continue working on Group Activity
- Respond to the Portfolio Activity

Unit 7: Financial Statement Tools - Financial Ratios and Trend Analyses

- Peer assess Unit 6 Written Assignment
- Read the Learning Guide and Reading Assignments
- Participate in the Discussion Assignment (post, comment, and rate in the Discussion Forum)
- Complete and submit the Written Assignment
- Post final Group Presentation
- Respond to the Portfolio Activity

Unit 8: Financial Statement Interpretation and Wrap Up

- Peer assess Unit 7 Written Assignment
- Read the Learning Guide and Reading Assignments
- Participate in the Discussion Assignment (post, comment, and rate in the Discussion Forum)
- Respond to the Portfolio Activity
- Complete and submit the anonymous Course Evaluation



Course Requirements:

Discussion Assignments & Response Posts/Ratings

Some units in this course require that you complete a Discussion Assignment. You are required to develop and post a substantive response to the Discussion Assignment in the Discussion Forum. A substantive response is one that fully answers the question that has been posed by the instructor. In addition, you must extend the discussion by responding to at least three (3) of your peers' postings in the Discussion Forum and by rating their posts. Instructions for proper posting and rating are provided inside the Discussion Forum for each week. Discussion Forums are only active for each current and relevant learning week, so it is not possible to contribute to the forum once the learning week has come to an end. Failure to participate in the Discussion Assignment by posting in the Discussion Forum and responding to peers as required may result in failure of the course.

Written Assignments & Assessment Forms

Most units in this course require that you complete a Written Assignment, which may come in many forms (case study, research paper, etc.). You are required to submit your assignments by the indicated deadlines and, in addition, to peer assess three (3) of your classmates' assignments according to the instructions found in the Assessment Form, which is provided to you during the following week. During this peer assessment period, you are expected to provide details in the feedback section of the Assessment Form, indicating why you awarded the grade that you did to your peer. Please note that each assignment grade is comprised of a combination of your submission (90%) and your peer assessments (10%). Failure to submit Written Assignments and/or Assessment Forms may result in failure of the course.

Group Activity

During this course you will be required to complete work as part of a small group in one Group Activity. Group work is an important component of your coursework, as it allows you to deepen relationships with classmates, and gain a more thorough understanding of the topics presented in this course. Further, group work mimics the business environment in which projects are often conducted in small teams across different departments. You will be randomly assigned to your groups and are expected to work with your teammates throughout the term for both activities.

Portfolio Activities

Portfolio Activities are tools for self-reflection and evaluation within the context of the course. These activities are designed as a means to document and reflect upon your learning process and critical thinking skills. Ideally, you will draw from your experiences inside and outside of the classroom, as well as what you've learned in other courses, to showcase your overall growth and examine ways in which you can continue to develop and sharpen your professional goals. Portfolio Activities will be useful to you as part of your Capstone experience.

Portfolio activities may prove helpful to you when you take the Capstone course near the end of your program. **Be sure to save these assignments in a file (on your computer, in cloud storage, etc.) where you can reference them at a later point.**

Course Forum

The Course Forum is the place to raise issues and questions relating to the course. It is regularly monitored by the instructors, and is a good place to meet fellow students taking the same course. While it is not required to participate in the Course Forum, it is highly recommended.



Course Policies:

Grading Components and Weights

Each graded component of the course will contribute some percentage to the final grading scale, as indicated here:

Portfolio Activities	25%
Discussions	20%
Written Assignments	30%
Group Activities	25%
TOTAL	100%

Letter Grade	Grade Scale	Grade Points
A+	98-100	4.00
A	93-97	4.00
A-	90-92	3.67
B+	88-89	3.33
B	83-87	3.00
B-	80-82	2.67
C+	78-79	2.33
C	73-77	2.00
C-	70-72	0.00
D+	68-69	0.00
D	63-67	0.00
D-	60-62	0.00
F	Under 60	0.00
CR	N/A	N/A
NC	N/A	N/A
NF	N/A	N/A
W	N/A	N/A

Grade Appeal

If you believe that the final grade you received for a course is erroneous, unjust, or unfair, please contact your course instructor. This must be done within seven days of the posted final grade. For more information on this topic, please review the Grade Appeal Procedure in the University Catalog.

Participation

Non-participation is characterized by lack of any assignment submissions, inadequate contributions to the Discussion Forums, and/or lack of peer feedback to Discussion/Written Assignments. Also, please note the following important points about course participation:

- Assignments must be submitted on or before the specified deadline. A course timeline is provided in the course schedule, and the instructor will specify deadlines for each assignment.



- Any student showing non-participation for two weeks (consecutive or non-consecutive) is likely to automatically fail the course.
- Occasionally there may be a legitimate reason for submitting an assignment late. Most of the time, late assignments will not be accepted and there will be no make-up assignments.
- All students are obligated to inform their instructor in advance of any known absences which may result in their non-participation.

Academic Honesty and Integrity

When you submit any work that requires research and writing, it is essential to cite and reference all source material. Failure to properly acknowledge your sources is known as “plagiarism” – which is effectively passing off an individual’s words or ideas as your own. University of the People adheres to a strict policy of academic honesty and integrity. Failure to comply with these guidelines may result in sanctions by the University, including dismissal from the University or course failure. For more information on this topic, please review the Academic Integrity Policy in the University Catalog.

Any materials cited in this course should be referenced using the style guidelines established by the American Psychological Association (APA). The APA format is widely used in colleges and universities across the world and is one of several style and citation formats required for publication in professional and academic journals. Purdue University’s Online Writing LAB (OWL) is a free website that provides excellent information and resources for understanding and using the APA format and style. The OWL website can be accessed here: https://owl.purdue.edu/owl/purdue_owl.html

Code of Conduct

University of the People expects that students conduct themselves in a respectful, collaborative, and honest manner at all times. Harassment, threatening behavior, or deliberate embarrassment of others will not be permitted. Any conduct that interferes with the quality of the educational experience is not allowed and may result in disciplinary action, such as course failure, probation, suspension, or dismissal. For more information on this topic, please review the Code of Conduct Policy in the University Catalog.