

Fitchburg State University
Business Administration Department
Course Syllabus
BSAD2020 Introduction to Managerial Accounting
Summer 2021-Online
July 12, 2021 to August 13, 2021
On-line

Instructor: Janet Gelinas
Email: jgelina2@fitchburgstate.edu

Course Description

This course stresses the usefulness of accounting data as it relates to the managerial decision-making process relative to planning, control and analysis. Among the multifaceted areas of study are cost volume, profit analysis, budgeting, performance analysis and organizational planning and control.

Course Objectives

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

- Understand the cost classifications used for different management purposes
- Calculate how much it costs to manufacture customized jobs
- Determine the value of ending inventory and cost of goods sold for external reporting purposes
- Understand profitability of products, services, and customers
- Determine how profits change if the selling price, sales volume or costs change
- Describe how the income statement should be presented
- Identify how to create a financial plan for next year
- Identify how subject is performing relative to plan
- Explain the performance measures used to monitor if strategic goals are achieved
- Determine the financial impact of pursuing one course of action versus another
- Analyze how to make long-term capital investment decisions
- Understand cash inflows and outflows and explain the change in the cash balance
- Understand how to analyze financial statements to better understand performance

Required Textbook

Introduction To Managerial Accounting
By Peter C. Brewer, Ray H. Garrison, Eric W. Noreen
ISBN: 9781266441011 (Loose leaf packaged with Connect)
ISBN: 9781264263752 (ebook with Connect)
Publisher: McGraw-Hill Education
Connect URL: To Be Provided

Requirements

This course will use McGraw Hill's Connect – a web-based assignment and assessment solution required for this course. Connect is designed to assist you with our coursework based on your needs. As outlined in this syllabus, assignments will make up a significant portion of your overall course.

- All students must establish a Connect account through McGraw Hill
- Participation – Students must participate in on-line discussions
- Complete all homework assignments quizzes and exams
- All assignments must be submitted by 11:59pm on the required due date listed. Credit will not be given for late or missed assignments.

Grading

On-Line participation & Homework assignments	20%
Quizzes	20%
Exam #1	20%
Exam # 2	20%
Exam # 3	20%

*Computed based on the following FSU grading policy. Refer to the University catalog.

	Letter Grade	One Hundredth Point
<u>FSU Grade</u>	<u>Equivalent</u>	<u>Equivalent</u>
4.0	A	95-100
3.7	A-	92-94
3.5	A-/B+	89-91
3.3	B+	86-88
3.0	B+	83-85
2.7	B-	80-82
2.5	B-/C+	77-79
2.3	C+	74-76
2.0	C+	71-73
1.7	C-	69-70
1.5	C-/D+	67-68
1.3	D+	64-66
1.0	D+	60-63
0.0	F	0-59

University Academic Dishonesty Policy

Fitchburg State University’s policy on Academic Dishonest will be enforced in this course. Please refer to the University catalog on this policy.

BSAD 2020 (Summer 2021 - On-line)	
Introduction To Managerial Accounting	
Course Outline	
Introduction To Managerial Accounting	
Introductions	July 12
Create Connect Account	July 12
Connect Orientation Videos	July 12
SmartBopok 2.0 Orientation	July 12
End of Chapter Assignments Orientation	July 12
Chapter 1 Managerial Accounting and Cost Concepts	
SmartBook	July 12
Homework	July 12
Connect Quiz	July 12
Chapter 2 Job-Order Costing: Calculating Unit Product Costs	
SmartBook	July 14
Homework	July 14
Connect Quiz	July 14
Chapter 3 Job-Order Costing: Cost Flows and External Reporting	
SmartBook	July 17
Homework	July 17
Connect Quiz	July 17
Chapter 4 Activity-Based Costing	
SmartBook	July 19
Homework	July 19
Connect Quiz	July 19
Chapter 5 Process Costing	
SmartBook	July 21
Homework	July 21
Connect Quiz	July 21
Exam # 1 Chapters 1, 2, 3, 4 and 5	
July 26	
Chapter 6 Cost-Volume-Profit Relationships	
SmartBook	July 24
Homework	July 24
Connect Quiz	July 24
Chapter 7 Variable Costing and Segment Reporting: Tools for Management	
SmartBook	July 26
Homework	July 26
Connect Quiz	July 26
Chapter 8 Master Budgeting	
SmartBook	July 28
Homework	July 28
Connect Quiz	July 28

Chapter 9 Flexible Budgets, Standard Costs, and Variance Analysis	
SmartBook	July 31
Homework	July 31
Connect Quiz	July 31
Chapter 10 Performance Measurement in Decentralized Organizations	
SmartBook	August 2
Homework	August 2
Connect Quiz	August 2
Exam #2 Chapters 6, 7, 8, 9 and 10	August 7
Chapter 11 Differential Analysis: The Key to Decision Making	
SmartBook	August 4
Homework	August 4
Connect Quiz	August 4
Chapter 12 Capital Budgeting Decisions	
SmartBook	August 7
Homework	August 7
Connect Quiz	August 7
Chapter 13 Statement of Cash Flows	
SmartBook	August 9
Homework	August 9
Connect Quiz	August 9
Chapter 14 Financial Statement Analysis	
SmartBook	August 11
Homework	August 11
Connect Quiz	August 11
Third and Final Exam Chapter 11, 12, 13 and 14	August 13