

BA515 – Managerial Accounting Concepts and Applications

Course Syllabus Summer 2024

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Course Objectives

This course is designed to provide you with a sound understanding of managerial accounting concepts and applications. Particular emphasis is given to the use of information by managers in planning, control, and decision-making. Product costing is also covered. In this course you will learn how cost, revenue, and other economic data are used in the management processes of measurement, analysis, decision-making, and planning for profit and not-for-profit entities.

After you complete this course, you will be able to obtain a comprehensive graduate-level framework to understand and use managerial accounting information in real-world situations which you are likely to encounter in your career. Throughout the course, you will put yourself in the shoes of a manager to make intelligent decisions.

Things to Understand Upfront

- This is an on-line course. You have to have **fast and reliable internet connection** throughout the term.
- This course will use **BlackBoard**, so you should familiarize yourself with this web-based software system.
- You will take the two exams (mid-term and final).
- **YOU ARE RESPONSIBLE FOR ALL ASSIGNED MATERIALS, HANDOUTS, AND ANNOUNCEMENTS.** You should communicate regularly with me and/or fellow classmates.

Required - Text and Connect Accounting

Managerial Accounting, 12th ed. Ronald W. Hilton and David E. Platt, 2017, McGraw-Hill Irwin;

Connect Accounting is a software with which you will do homework, get help and feedback, and submit homework on-line. Connect also comes with the on-line textbook (e-book). It can be accessed at the following site:

<https://connect.mheducation.com/class/m-rozanski-summer202024>

Success in this Course

In order to succeed in the course, it is essential that you stay current with all reading assignments and assignments. Ask questions about anything unclear to you. Students are encouraged to speak to the instructor for all difficulties, big or small. Be prepared to actively participate in class discussion. A good plan of attack for learning the material is to scan the chapter, read the questions at the end of the chapter, then read the chapter (answering questions as you read). You should work through the assigned exercises

and problems. Eventually, you should be able to solve the homework exercises and problems without the aid of the textbook. Plan to spend at least twelve hours per week on this course.

Communications

I encourage you to regularly communicate with your fellow classmates and me. (I suggest you obtain the phone number and email address for at least two of your classmates.)

Final Course Grade Determination

The final course grade is determined based on the following weights:

Midterm exam	31%	237 points
Final exam	31%	237 points
Homework & Quizzes	38%	285 points
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Total	100%	759 points

1. Grading scale: A = 90 - 100%; B = 80 - 89%; C = 70 - 79%; D = 60 - 69%; F = below 60%
2. When you check your grade on Blackboard during the term, note that your scores are raw (not weighted) scores. BlackBoard is not capable of incorporating weights of all categories and their sub-items in the correct way.

Discussion participation

Because this is a graduate-level course, you have an obligation to yourself and to your classmates to make substantive and productive contributions to class discussions. Thus, your PARTICIPATION in class discussion is expected. While participation is required to earn credit for class participation, comments that indicate poor class preparation will not receive credit. You will not be penalized for seeking clarifications or for asking questions that reflect an adequate degree of study and preparation.

Exams

There will be two examinations for this course. The dates for these examinations and the material covered by each exam are indicated in the **planning grid**.

Student Accessibility Services

In compliance with university policy, students with disabilities who require academic and/or auxiliary accommodations for this course must contact the Student Accessibility Resource Center (SARC), Downing Student Union 1074. The phone number is 270-745-5004. Please DO NOT request accommodations directly from the professor or instructor without a letter of accommodation from the SARC.

The Learning Center Peer Tutoring Services

The Learning Center (TLC) provides free tutoring services that empower students to achieve academic success. Trained peer tutors are available to review course content, answer questions, and demonstrate effective study strategies. TLC offers individual appointments and group sessions (PASS) for hundreds of undergraduate courses. For more information or to make an appointment, visit www.wku.edu/tlc.

Need Help?

It is utmost important to seek help from the instructor for anything related to the course. I will be very pleased to help you out in this course. Please help me help you. Do not hesitate to ask for help, before it is too late. Let's have a good term.

Note

This syllabus reflects the information that was available at the time the syllabus was prepared. Subsequently, there may be changes to the syllabus (schedules, coverage, assignments, evaluation method, exam dates, etc.). It is the student's responsibility to stay abreast of all changes announced on Blackboard or in emails.

* REGISTERING FOR CONNECT ACCOUNTING

Connect Accounting is an online homework management system containing questions tied directly to your textbook. We will be using Connect Accounting for assignments in this course. If you buy the textbook

from WKU Store, your access code is packaged with textbook. Alternatively, you can buy the access code from the publisher or other websites.

How to Register for Connect Accounting:

1. Navigate to the Connect website indicated on the syllabus, <https://connect.mheducation.com/class/m-rozanski-summer202024>
2. Click on **Register Now**
3. Enter your email address
4. Enter the registration code packaged with your book or obtained from other sources, or choose **Buy Online** to purchase the access code online
5. Continue to follow the on-screen directions
6. When registration is complete, click on **Go to Connect Now**
7. You are now ready to use **Connect**.

Detailed instructions for the registration for and use of Connect Accounting are also posted on Blackboard.

WKU – COVID-19

All students are strongly encouraged to [get the COVID-19 vaccine](#). Out of respect for the health and safety of the WKU community and in adherence with CDC guidelines and practices of all public universities and colleges in [Kentucky](#), the University requires that a cloth face covering (reusable or disposable) that covers both the nose and mouth must be worn at all times when in public areas within all buildings. Students must properly wear face coverings while in class regardless of the room size or the nature of the classroom activities. Students who fail to wear a face covering as required will be in violation of the WKU Student Code of Conduct and will be asked to comply or will face disciplinary action, including possible dismissal from the University. Accommodations can be requested in special cases through the Student Accessibility and Resource Center ([SARC](#)): [270-745-5004](tel:270-745-5004) (voice), [270-745-3030](tel:270-745-3030) (TTY), or [270-288-0597](tel:270-288-0597) (video).

All students must immediately report a positive Covid-19 test result or close contact with a person who has tested positive to the Covid-19 Assistance Line at 270-745-2019. The assistance line is available to answer questions regarding any Covid-19 related issue. This guidance is subject to change based on requirements set forth by public health agencies or the office of the governor. Please refer to the Healthy on the Hill website for the most current information. www.wku.edu/healthyonthehill

LET'S HAVE A GOOD TERM!