

Minnesota State University Moorhead

MBA 621: Managerial Accounting

A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: 3

Lab Hours/Week: 0

OJT Hours/Week: *.*

Prerequisites: None

Corequisites: None

MnTC Goals: None

Emphasis is placed on using accounting information to make management decisions. Financial ratio, vertical, and horizontal analysis are studied as a means of understanding how the financial statements are used to make business decisions. In addition, cost behavior is analyzed as a means of understanding how to prepare budgets and allocate overhead, joint, and service department costs. Cost analysis for make or buy decisions and special order situations is also covered.

B. COURSE EFFECTIVE DATES: 03/04/2013 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

1. Financial statements, including the balance sheet, income statement, and cash flow statement
2. Ratio, vertical, and horizontal analysis of the financial statements
3. Cost behavior, including cost allocation decisions and analyses
4. Cost-volume-profit analysis
5. Cost analysis for decision-making, including make or buy and special order decisions
6. Service department, overhead, and joint cost allocation methods and analysis
7. Budgeting and planning, including master budget, sales budget, production budget, and cash budget

D. LEARNING OUTCOMES (General)

1. Describe the stakeholders and objectives of financial and managerial accounting.
2. Analyze accounting information for financial reporting.
3. Assemble accounting information for managerial planning.
4. Evaluate accounting information for managerial control.
5. Evaluate accounting information for managerial decision making.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted