



# MANAGERIAL ACCOUNTING

## MANA500 — Managerial Accounting, 3.0 hours

### PROFESSOR

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Dr. DeSouza is committed to providing outstanding service, academic based guidance, and thoughtful planning. She is a CERTIFIED FINANCIAL PLANNER™ and has been a Financial Advisor and wealth manager for over 10 years. She comes with a great deal of experience working with a variety of financial firms. Some noteworthy work includes published research and white paper on “Evaluating the Factors that Drive the U.S. Stock Market Crashes.”

Currently assigned to Robins Air Force Base – GA. Dr. DeSouza is most passionate about working with military members teaching, motivating, and guiding military members towards the objective of achieving stated financial outcomes.

Outside of work she enjoys attending musical events, social gatherings, and sharing quality time with her beautiful 22-year-old daughter.

### CONTACT INFORMATION

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E-mail: [jdesouza@lakewood.edu](mailto:jdesouza@lakewood.edu)  
Cell Phone: 800-517-0857 X 735

### ONLINE SUPPORT (IT) AND MOODLE NAVIGATION:

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All members of the Lakewood University community who use the University's computing, information or communication resources must act responsibly. Support is accessible by calling 1-800-517-0857 option 2 or by emailing [info@lakewood.edu](mailto:info@lakewood.edu)

### BOOKS AND RESOURCES

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Karen W. Braun, Wendy M. Tietz. Managerial Accounting. 6th ed. Pearson, 2021

### EVALUATION METHOD

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Graded work will receive a numeric score reflecting the quality of performance.  
Course Requirement Summary

- Assignments - Total of 60 Points
- Weekly discussion forums-Total of 80 Points
- Final Exam - 50 Points

### GRADING SCALE

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Graded work will receive a numeric score reflecting the quality of performance as given above in evaluation methods. The maximum number of points a student may earn is 190. To determine the final grade, the student's earned points are divided by 190.

Your overall course grade will be determined according to the following scale:

A = (90% -100%)  
B = (80% - 89%)  
C = (70% - 79%)  
F < (Below 70%)

## ACADEMIC INTEGRITY/ PLAGIARISM:

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Cheating (dishonestly taking the knowledge of another person whether on a test or an assignment and presenting it as your work) and plagiarism (to take and pass off as one's own the ideas or writing of another) are a serious issue. While it is legitimate to talk to others about your assignments and incorporate suggestions, do not let others "write" your assignments in the name of peer review or "borrow" sections or whole assignments written by others. We do get ideas from life experiences and what we read but be careful that you interpret these ideas and make them your own.

I am aware that many types of assignments are available on the internet and will check these sources when there is legitimate suspicion.

Penalty is a zero on the assignment. In cases where there is a major or continuous breach of trust, further discipline, such as an "F" in the course, may be necessary.

The major consequence of any form of cheating is damage to your character and the result of trust and respect.

## DISABILITY ACCOMMODATIONS

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Students who have a disability and wish to request an academic accommodation should contact Jim Gepperth, the Disabilities Services Coordinator and Academic Dean. The student can request an accommodation at any time although it is encouraged to do so early in the enrollment process. The student should complete an accommodation request form which begins a conversation between the school and the student regarding the nature of their disability and an accommodation that would help the student succeed in their program. The school may request documentation regarding the disability to address the accommodation request effectively. The school will communicate to the student the type of accommodation arranged. This process typically follows a team approach, bringing together persons from the academic department (including the instructor) and personnel from other departments as necessary. Additional information on disability accommodations may be found in the Lakewood University Catalog.

Disability Services Email: [disabilityservices@lakewood.edu](mailto:disabilityservices@lakewood.edu)

## SUPPLEMENTAL TEXTS

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You can use the following resources to assist you with proper source citation.

American Psychological Association Style Guide- [https://www.mylakewoodu.com/pluginfile.php/118179/mod\\_resource/content/1/APA%20Style%20Guide%207th%20edition.pdf](https://www.mylakewoodu.com/pluginfile.php/118179/mod_resource/content/1/APA%20Style%20Guide%207th%20edition.pdf)

The Purdue OWL website is also a helpful resource for students. Here is a link to the OWL website: [https://owl.purdue.edu/owl/research\\_and\\_citation/apa\\_style/apa\\_formatting\\_and\\_style\\_guide/general\\_format.html](https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_formatting_and_style_guide/general_format.html)

## LIBRARY

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Mary O'Dell is the Librarian on staff at Lakewood University

She is available by appointment. You can make an appointment with her by emailing her at [modell@lakewood.edu](mailto:modell@lakewood.edu) or call at 1-800-517-0857 X 730

You may also schedule a meeting at this link: <https://my.setmore.com/calendar#monthly/r3a761583354923270/01032020>

She can assist you with navigating LIRN, research, citations etc.

## SUPPORT

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Each student at Lakewood University is assigned a Success Coach. Your Success Coach exists to assist you with academic and supportive services as you navigate your program. They will reach out to you, often, to check-in. Please use the resources they offer.

Student Services is available to assist with technical questions regarding Lakewood University and all services available to you.

1-800-517-0857 option 2  
[info@lakewood.edu](mailto:info@lakewood.edu)  
[studentservices@lakewood.edu](mailto:studentservices@lakewood.edu)

## CAREER SERVICES

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Students are offered Career Services at any point as they journey their academics at Lakewood University.

1-800-517-0857 option 2  
[careerservices@lakewood.edu](mailto:careerservices@lakewood.edu)

## LESSONS

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TITLE	COURSE TOPIC	READINGS/ASSIGNMENTS	DUE	OBJECTIVES
Lesson #1	<ul style="list-style-type: none"><li>Introduction to Managerial Accounting</li><li>Building Blocks of Managerial Accounting</li></ul>	Study Course Syllabus Read Chapters 1 & 2 Review PowerPoints Participate in the Discussion Forum Lesson Evaluation		Objective 1
Lesson #2	<ul style="list-style-type: none"><li>Job Costing</li><li>Activity-Based Costing, Lean</li></ul>	Read Chapters 3 & 4 Review PowerPoints Participate in the Discussion Forum Complete Writing Assignment 1 Lesson Evaluation	Writing Assignment 1 upon completion of the lesson	Objective 2
Lesson #3	<ul style="list-style-type: none"><li>Process Costing</li><li>Cost Behavior</li></ul>	Read Chapters 5 & 6 Review PowerPoints Participate in the Discussion Forum Lesson Evaluation		Objective 3

TITLE	COURSE TOPIC	READINGS/ASSIGNMENTS	DUE	OBJECTIVES
Lesson #4	<ul style="list-style-type: none"> <li>Cost-Volume-Profit Analysis</li> <li>Relevant Costs for Short-Term Decisions</li> </ul>	Read Chapters 7 & 8 Review PowerPoints Participate in the Discussion Forum Lesson Evaluation		Objective 4
Lesson #5	<ul style="list-style-type: none"> <li>The Master Budget</li> <li>Performance Evaluation</li> </ul>	Read Chapters 9 & 10 Review PowerPoints Participate in the Discussion Forum Complete Writing Assignment 2 Lesson Evaluation	Assignment 2 upon completion of the lesson	Objective 5
Lesson #6	<ul style="list-style-type: none"> <li>Standard Costs and Variances</li> <li>Capital Investment Decisions and the Time Value of Money</li> </ul>	Read Chapters 11 & 12 Review PowerPoints Participate in the Discussion Forum Lesson Evaluation		Objective 6
Lesson #7	<ul style="list-style-type: none"> <li>Statement of Cash Flow</li> <li>Financial Statement Analysis</li> </ul>	Read Chapter 13 & 14 Review PowerPoints Participate in the Writing Forum Complete Writing Assignment 3 Lesson Evaluation	Writing assignment 3 upon completion of the lesson	Objective 7
Lesson #8	<ul style="list-style-type: none"> <li>Sustainability</li> </ul>	Read Chapter 15 Participate in the Discussion Forum Complete the Final Exam Lesson Evaluation Request the Next Course Course Evaluation THANKS FOR A GREAT CLASS	Final exam upon completion of the lesson	Objective 8

## DESCRIPTION

Integrate accounting data into your decision-making process. Managerial accounting is an essential tool that enhances a manager's ability to make sound decisions. You'll examine concepts and procedures of managerial accounting from the user's viewpoint, how they are typically applied in real-world situations, and see the role they play in improving the decision-making process within all types of organizations. Also discussed are the issues in cost basics, cost management systems, planning and control, and product costing.

### Program Objectives

1. Distinguish between Managerial accounting and Financial accounting
2. Be aware of the ways cost is determined and used in decision-making
3. Comprehend the importance of breakeven analysis and its connection to the income statement
4. Understand, describe, and prepare operating and Financial budgets
5. Grasp the importance of Capital Investment, Capital Budgeting, and Time Value of Money. Compute Future Value of Sump Sum payments and Net Present Value
6. Understand how cash flows are prepared and interpreted

7. **Perform horizontal and vertical financial statement analysis and Financial ratios**
8. **Creating business value through sustainability**