Bemidji State University

MBA 6100: Managerial Accounting

A. COURSE DESCRIPTION

Credits: 3
Lecture Hours/Week: 0
Lab Hours/Week: 0
OJT Hours/Week: *.*
Prerequisites: None
Corequisites: None
MnTC Goals: None

The course provides an in-depth coverage of relevant managerial accounting concepts and processes, including cost functions, cost-volume-profit analysis, planning and control systems, performance measurement and evaluation, and capital budgeting. It also provides a review of current managerial systems and issues.

B. COURSE EFFECTIVE DATES: 08/25/2014 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

1. Cost Functions
2. Performance Measurement and Evaluation
3. Capital Budgeting
4. Cost-Volume-Profit Analysis
5. Planning and Control Systems

D. LEARNING OUTCOMES (General)

1. Understand and evaluate the differences between managerial and financial accounting.
2. Apply the concepts of cost behavior, and cost management.
3. Analyze key financial information to implement strategies.
4. Apply managerial accounting to modern production and service environments.
5. Evaluate the costs of quality control and the costs quality failure.
6. Synthesize and apply financial and other quantitative models for short and long term decision making.
7. Analyze capital expenditure decisions.
8. Evaluate and apply profit planning and budgeting methods.
9. Perform cost, profit, and investment center evaluations, including the use of variances.
10. Apply cost allocation models.
11. Analyze and evaluate the professional environment for managerial accountants and their standards for ethical and professional behavior.

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

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus
G. SPECIAL INFORMATION

None noted