



BALDWIN  
ONLINE AND  
ADULT PROGRAMS

**Managerial Accounting**  
**BUAD 211 WA**  
**FALL 2020**  
**Steven A. Boslet,**  
MBA, CFE, DFMCL2, CDFM, CDFA

---

#### Contact Information

Email:

[sboslet@marybaldwin.edu](mailto:sboslet@marybaldwin.edu)

Telephone: (757) 403-3065

#### Course Description

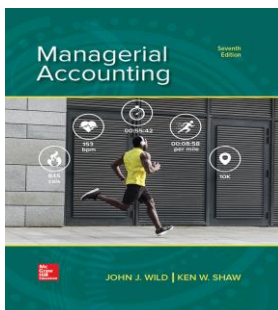
Managerial accounting is the second foundation course to be studied by students interested in pursuing a baccalaureate degree with an emphasis in accounting. This course introduces students to accounting as an internal user with a management perspective. Students will learn how to accumulate and allocate relevant costs associated with product manufacturing. The areas of job costing, process costing, and activity-based costing (ABC) will be explored. Additionally, students will learn breakeven analysis and contribution margins.

#### Course Objectives

- Define the role of managerial accounting in business
- Describe the flow of costs in a manufacturing organization
- Describe the accumulation and assignment of materials, labor, and overhead in a job cost environment
- Describe the behavior of costs over a relevant range of operations
- Define the steps involved in the creation of an organization's master budget.

#### Course Text and Access Card

## Managerial Accounting with Connect Access Card



by **John Wild, Ken Shaw**, 7th Edition • ISBN-13-  
9781260247886 - McGraw-Hill

## **Coursework Requirements and Assessment**

This course is presented via electronic Canvas. A stable connection to the Internet is required. The course work is broken down into learning modules that include chapter text readings, on-line articles and/or videos, practicing with on-line publisher study aids and assignments.

Coursework is to be completed in accordance with the Course Outline at the end of this document. Failure to submit work in accordance with the Course Outline may result in reduced credit or no credit. Following is a description of points for each category:

Description	Blackboard Section Location	Percent
Discussion Question Posts	Discussion Board	15%
Assignments	Learning Modules	75%
Final Assessment	Learning Modules	10%
Total		100%

### **Discussion Board Posts**

Discussion board posts include interaction with members of your class and instructor. If you have a question regarding coursework that is to be submitted, utilizing the Discussion Board to ask your question is helpful for other class members and enhances everyone's learning process.

### **Module Assignments**

Problems and/or assignments are submitted in Canvas may be multiple choice, short answer and/or calculation-based. Certain assignments may include working with Microsoft Excel templates. While a basic knowledge of Excel is recommended, links to no-cost Excel video training videos are provided within the course.

### **Final Assessment**

This multiple choice assessment covers the material studied over the

semester. The grading scale is as follows:

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	60-66
B+	87-89	C	73-76	F	Below 60
B	83-86	C-	70-72		

### **Extended Time ("ET") Policy**

ETs are permitted; however, 50% of the coursework must be completed prior to the request. The student must e-mail the instructor with a copy to their advisor prior to the coursework deadline as identified above for permission to extend the course. The instructor will review the circumstance and assuming approval is granted, e-mail approval back to the student with a copy to the advisor.

### **Honor Code**

Students must abide by the MBC Honor System for all submitted coursework.