

OKLAHOMA CITY UNIVERSITY

Meinders School of Business

Native American Enterprise Management Certificate Program

Module 7 - Managerial Accounting and Control

August 2016

Syllabus

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Required Module Reading Material

We will use in this module the financial statements (10K) for MGM Resorts International (MGM) and Isle of Capri Casinos (ISLE). Students should have either the electronic documents or the paper documents for these two companies. In addition, the student should review these financial statements prior to commencement of the module. All material and the managerial analytic tools will be given either in class or will be available on D2L.

Managerial Accounting Objectives and Course Description

Managerial accounting focuses on introducing managers in developing analytical tools to identify key indicators to measure entity performance. An understanding of the elements of the developed indicators and methods will allow the manager the areas to concentrate management efforts for improved entity performance.

Managerial accounting involves establishing performance budgets as well as the analysis of the actual performance to the expected performance.

The manager will develop an understanding of the importance of key internal controls and the role internal controls play in the quality of accounting information.

Other Requirements and materials

In addition to the 10K filings of the two companies outlined under Required Module Reading Material, D2L should be checked and any material to be used in class be printed. The analytical tools and methods will be developed in the classes or furnished on D2L. The student should also have a financial calculator, pencil and paper.

Schedule

Week 1	Introduction of accounting and managerial accounting. Basic Financial Statements Classifications of Costs Short Quiz
Week 2	Financial statements analysis (MGM & ISLE) Ratio analysis Short Quiz
Week 3	Budget preparation and performance analysis. Short Quiz
Week 4	Specialized accounting issues Internal controls Short Quiz

Module 7 Grading:

Assignments	60%
Quizzes	<u>40%</u>
Total	<u>100%</u>

A final module grade average of 70% or more is required for passing.