

WILMINGTON UNIVERSITY
COLLEGE OF BUSINESS
BASIC COURSE INFORMATION

COURSE TITLE: Managerial Decision-Making

COURSE NUMBER: MBA 6150

PREREQUISITE: MBA 5850 or BAC 101 or equivalent

COURSE DESCRIPTION:

The preparation, analysis, and evaluation of accurate managerial accounting information is essential to effective firm decision-making. MBA 6150 emphasizes the application of managerial accounting data in the managerial decision-making process to support firm strategy. Course topics include cost-volume-profit analysis, budgeting, capital budgeting techniques, with special emphasis on project cash flows and net present value analysis. This course requires a working knowledge and utilization of spreadsheet software.

MAJOR INSTRUCTIONAL GOALS:

GOAL A:

Students will identify, classify, and analyze fixed, variable, direct, and indirect costs in a variety of managerial accounting problems and prepare a cost-volume-profit analysis.

Learning Objectives: The student will:

- A-1. Calculate fixed, variable, direct and indirect costs on a total and per-unit cost driver basis.
- A-2. Calculate break-even analysis on a unit and total sales basis.
- A-3. Calculate per unit contribution margin and contribution margin percentage using variable cost data in both total dollars and total units.

GOAL B:

Students will prepare a master budget, operating budget, and cash budget along with supporting schedules to the master budget.

Learning Objectives: The student will:

- B-1. Identify the components of a master budget.
- B-2. Prepare an operating budget and a cash budget and supporting schedules.
- B-3. Prepare a financial pro-forma budget based on the prepared master budget information.

GOAL C:

Students will explore the role of manager