

MGT 6000 EM Syllabus

Financial & Managerial Accounting
Sections EMA and EMB
Fall Semester, 2026

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Course Catalog Listing

MGT 6000. Financial and Managerial Accounting I. 3 Credit Hours. No prerequisites.

A foundation course in measuring and reporting the financial performance and status of the firm through financial reports and their construction, as well as basic concepts in cost and managerial accounting, valuation of assets, and revenue recognition.

Course Description

This course covers two important areas of accounting: (1) financial reporting and analysis issues facing all firms and (2) managerial accounting information necessary for planning, controlling, and decision making within those firms. The first part of the course (Financial Accounting) will examine the communication of business transactions to external decision-makers using generally accepted accounting principles. The focus is on the effective use of financial reporting information for a variety of business decisions. The second part of the course (Managerial Accounting) provides an introduction to the financial information required for managerial activities of planning, control, and decision making. The emphasis in the second part of the course is on the managerial (internal) use of accounting information.

Course Learning Objectives

At the completion of this course, students should be able to:

- (1) Assess and communicate with financial statements the effects of transactions and events on an entity's income, resources, claims, and cash flow recorded in accordance with relevant accounting principles.
- (2) Evaluate corporate performance using financial measures derived from the financial statements.
- (3) Employ an understanding of the behavior of costs at different activity levels to formulate expectations of profitability or loss at those levels.
- (4) Calculate and assess the implications of various measures of cost and profit for performance appraisals and management planning, control, and decision-making.

Required Course Materials

Financial & Managerial Accounting for MBAs, Seventh Edition, by Easton, Halsey, McAnally, Kulp, and Dragoo. Cambridge Business Publishers, ©2025.

Grading Policy:

Financial Analysis Case Assignment 1	5
Financial Analysis Case Assignment 2	17
Midterm Exam (Financial Accounting)	29
Managerial Accounting Problem Set	10
Final Exam (Managerial Accounting)	29
Class Takeaways/Class Exercises/Participation	<u>10</u>
TOTAL	<u>100%</u>

Letter Grades are assigned as follows:

A:	90 & above
B:	80 - 89
C:	70 - 79
D:	60 - 69
F:	Below 60

Course Policies

Attendance/Participation: Attending class and participating in class discussion is critical to this MBA core course. There will be Class Takeaways submitted at the end of each class that represent attendance and participation.

Academic Honor Code: Georgia Tech has an Academic Honor Code that engages both faculty and students in a pact that they will maintain and uphold the integrity of the academic process. Students in this class are expected to adhere to the Honor Code. Here is the link for more information:

<https://policylibrary.gatech.edu/student-life/academic-honor-code>

Any student suspected of cheating or plagiarism on an exam or other class assignment will be reported to the Office of Student Integrity, who will investigate the incident and identify the appropriate penalty for violations.

Accommodations for individuals with disabilities: If you are a student with learning needs that require special accommodation, please contact the Office of Disability Services at <https://disabilityservices.gatech.edu/> to make an appointment to discuss your special needs and to obtain an accommodation letter. This letter will be used to make sure your learning needs are fully supported.

Student-faculty expectations: At Georgia Tech we believe that it is important to continually strive for an atmosphere of mutual respect, acknowledgement, and responsibility between faculty members and the student body. See <https://catalog.gatech.edu/rules/21/> for an articulation of some basic expectations that we can have of each other. In the end, simple respect for knowledge, hard work, and cordial interactions will help build the environment we seek. It is important to remain committed to the ideals of Georgia Tech while in this class.