

MBA 532
Accounting for Decision Making and Control
Fall Semester, 2011

Instructor: Dr. David Koeppe

Office B214-B

Office Hours: 10:30 a.m.-12:15 p.m. TTH; 10:00 a.m.-4:00 p.m. and 6-7 p.m. M,
11:00 a.m.-2:00 p.m. W. Other hours by appointment!

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Prerequisites: MBA 522 and MBA 531.

Required Texts: Accounting for Decision Making and Control, 7th Edition, by Zimmerman
(McGraw-Hill/Irwin, 2011).

Meeting Time: Mondays, 7:00 - 10:00 p.m. (B102A)

MBA Program Objectives Met In This Course:

Build student skills in the discipline-specific areas of:

<input checked="" type="checkbox"/>	Accounting
<input type="checkbox"/>	Economics
<input checked="" type="checkbox"/>	Financial Analysis
<input type="checkbox"/>	Global Issues
<input type="checkbox"/>	Human Resource Management
<input type="checkbox"/>	Information Technology
<input type="checkbox"/>	Legal Issues
<input type="checkbox"/>	Marketing
<input type="checkbox"/>	Operations Management
<input checked="" type="checkbox"/>	Organizational Design
<input type="checkbox"/>	Strategy Formulation

Enhance student intellectual development in:

<input type="checkbox"/>	Corporate Social Responsibility
<input checked="" type="checkbox"/>	Critical Thinking
<input type="checkbox"/>	Ethics
<input type="checkbox"/>	Innovation and Creativity
<input checked="" type="checkbox"/>	Structured Problem Determination and Solving
<input checked="" type="checkbox"/>	Unstructured Problem Determination and Solving
<input checked="" type="checkbox"/>	Quantitative Literacy

Strengthen student interpersonal skills in:

<input type="checkbox"/>	Change Management
<input type="checkbox"/>	Communication - Oral
<input checked="" type="checkbox"/>	Communication – Written
<input type="checkbox"/>	Conflict Resolution
<input type="checkbox"/>	Leadership
<input type="checkbox"/>	Negotiation
<input type="checkbox"/>	Sensitivity to Individual and Cultural Differences
<input checked="" type="checkbox"/>	Team Management

Course Objective: Effective managers need to make sound business decisions in planning operations and controlling activities. Much of the information available to managers comes from the accounting information system. Managerial accounting principles and practices provide a framework for identifying what information (from the reams available) is useful for particular decisions and for understanding the information's strengths and weaknesses. Regarding this class, the intent is not to make you expert managerial accountants, but rather, to provide an overview of the fundamental concepts and principles that every manager needs to know to properly interpret accounting information.

Assessment Plan (connection between specific course objectives and grade determinants)

Course objective	Exam 1	Exam 2	Exam 3	Budget Case
1) Relevant (opportunity) costs	X	X	X	
2) Cost behavior	X	X	X	
3) Cost-volume-profit analysis	X	X	X	
4) Capital budgeting	X			
5) Organizational architecture	X	X	X	
6) Responsibility centers	X			
7) Transfer pricing	X	X	X	
8) Operational budgeting		X		X
9) Cost allocation		X	X	
10) Job & process costing		X		
11) Activity-based costing			X	
12) Standard cost systems			X	
13) Variance analysis			X	

Grading: Your grade in the course will be determined by your performance on three exams, a budgeting project and class preparation/participation. The weight given to each item is as follows:

	<u>Points</u>
Examination I	100
Examination II	100
Budget Project	100
Preparation/participation	50
Final Exam	<u>100</u>
Total	<u>450</u>

Your grade will be based on a 90/80/70 curve with the top/bottom two percent in each grade category receiving a +/-.

Examinations: Three examinations will be given. Each examination is worth 100 points. Students must take all three examinations! Exams will consist primarily of problems and short answer essay questions.

Budget Project: This is a comprehensive budget problem to be completed in teams (of not more than 3 students). More detailed information will be provided later. The assignment is to be submitted as an EXCEL attachment via email no later than 5:00 PM on Friday, November 4.

Preparation/participation: You are to prepare for class in accordance with the attached schedule. Preparation includes (1) reading the material, (2) working the assigned cases, and (3) identifying questions that you need answered. You will be asked to demonstrate your preparation during class time by answering questions that are posed about these assignments. Missing a class when you are called on for a response or being unprepared will result in deductions when the preparation scores are determined at semester end. *Being prepared but having incorrect answers will not result in deductions.* Each of you is allowed one free day, when you can opt out of participating. However, you must notify me prior to the start of class that you are using your free day.

Drop Policy: In accordance with the policy of the University, you will not be able to drop this course after September 30 without petitioning the Dean.

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Date	Topic	Chapter	Problem Assignment
Aug. 22	Introduction Intro; The nature of costs	-- 1,2	-- P1-6, 3; P2-6.
29	Opportunity costs	1,2 3	P1-7, 10; P2-5, 10, 18, 34, C2-1. P3-8, 9, 10, 13.
Sept. 2	Last day to withdraw!		
Sept. 5	Labor Day holiday	--	--
12	Organiz. Architecture	3+Append. 4	P3-3, 5, 21, 38. P4-2, 4, 6, 7, 8.
19	Responsibility accounting and transfer pricing	4 5	P4-10, 23, 24, C4-2. P5-1, 4, 5, 6, C5-1.
26	Examination I	--	--
30	Last day to drop!		
Oct. 3	Return exams Budgeting	5 6	P5-9, 11, C5-2. C6-1
10	Cost allocation theory	6+Append. 7	P6-8, 9, 10, 17, 30. P7-3, 4, 8, 10.
17	Cost allocation practices	7 8	P7-18, 23, C7-1. P8-8, 11, 13, 15.
24	Absorption cost systems	8 9+Append.	P8-14, 22, C8-1. P9-1, 8, 14, 15, 16, 24.
31	Examination II	--	--
Nov. 4	Budget projects due!		
7	Return exams Criticisms of absorption Criticisms of absorption	10 11	P10-5, 11, 19. P11-3, 4, 6, 13.
14	Standard costs	11 12	P11-14, 16, C11-1. P12-1, 4, 6, 13, 16.
21	Thanksgiving holiday!	--	--
28	OH and MKTG variances	12 13	P12-2, 3, 19, C12-1. P13-2, 9,12.
Dec. 5	Changing environment	13 14	P13-14, 19. P14-2, 10, 11.
12	Final Examination, 6-8 pm	--	--