

MBA 532
Accounting for Decision-making and Control
Spring Semester 2011
Syllabus

Meeting Time: Mondays, 7:00 - 9:40 p.m. (B102A)

Instructor: Paul Bahnson

office: 214J

office hours: M,W, F 1:30 - 3:30 pm and by appointment.

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Required Text: Zimmerman, Accounting for Decisionmaking and Control, 7th Edition, McGraw-Hill/Irwin, 2011.

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 | |

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

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

Your grade will be determined based on your performance relative to the other students in the class (i.e., curved). Each exam will contain problems and short answer/essay questions. The exam dates are listed on the schedule.

Budget Project: This is a comprehensive budget problem to be completed in teams (of not more than 3 students). The requirements are spelled out in a document that is available on BlackBoard. The assignment is to be submitted as an EXCEL attachment via email no later than 5:00 PM on Friday, March 25, 2011.

Access to Course Materials: Class notes are available in the form of *PowerPoint* slides. These slides are arranged by chapter and are available on BlackBoard. In addition to the course notes, solutions to the homework assignments will also be posted after class on the day we complete our coverage of the related chapter.

Preparation: 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 February 28, 2011 without petitioning the Dean.

Course Schedule

| Date | | Day | Chapter | Assignments |
|------|----|-----|-------------------------------------|-----------------------------------|
| Jan | 17 | M | No Class—Martin Luther King Holiday | |
| | 24 | M | 1/2* | P1-3,6,7,10 P2-5,6,10 |
| | 31 | M | 2*/3 | P2-18,34 C2-1 P3-8,9,10,13 |
| Feb | 7 | M | 3/4 | P3-3,5,21,38 P4-2,4,6,7,8 |
| | 14 | M | 4/5 | P4-10,23,24 C4-2 P5-1,4,5,6,26 |
| | 21 | M | No Class—President's Day | |
| | 28 | M | Exam 1 | |
| Mar | 7 | M | 5/6* | P5-9,11 C5-2 C6-1 |
| | 14 | M | 6*/7 | P6-8,9,10,17,30 P7-3,4,8,10 |
| | 21 | M | 7/8 | P7-18,23 C7-1 P8-8,11,13,15 |
| | 28 | M | Spring Break | |
| Apr | 4 | M | 8/9* | P8-14,22 C8-1 P9-1,8,14,15,16,24 |
| | 11 | M | Exam 2 | |
| | 18 | M | 10/11 | P10-5,11,19 P11-3,4,6,13 |
| | 25 | M | 11/12 | P11-14,16 C11-1 P12-1,4,6,16 |
| May | 2 | M | 12/13 | P12-2,3,19 C12-1 P13-2,9,12,14,19 |
| | 9 | M | Final Exam | |

* including appendix