ACCOUNTING FOR ADMINISTRATIVE CONTROL
FALL 1998

COURSE NUMBER: ACCOUNTING 301A
COURSE TITLE: ACCOUNTING FOR ADMINISTRATIVE CONTROL
SESSION: FALL 1998
PROFESSOR: AIDA SHEXIB, PH.D; CPA; CMA.
OFFICE LOCATION: C-3339
OFFICE TELEPHONE: 703-534-4969/534-4937
OFFICE HOURS: M. 6:30-7:30PM; M. 10:20-11:00PM; T. 4:00-4:30PM;
T. 7:20-3:00PM; S. 12:30PM; S. 3:45-4:10PM

TEXTBOOKS:
RECOMMENDED: ACCOUNTING FOR IMPROVEMENT; STEIN JONSSON,
PERGAMON, ELSEVIER SCIENCE INC., TARRYTOWN,
NEW YORK, 1996.
REQUIRED: STRATEGIC MANAGEMENT ACCOUNTING; KEITH WARD,
CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS
AND BUTTERWORTH HEINEMANN, SCOTLAND, 1996.

Grading:

<table>
<thead>
<tr>
<th>Item</th>
<th>Points</th>
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<tbody>
<tr>
<td>Class Project I</td>
<td>100</td>
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<tr>
<td>Class Project II</td>
<td>200</td>
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<td>Exams</td>
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<td>Total points</td>
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Late Policy:
The only assignments that will be accepted late are the term paper proposals and the term papers. 10 points are subtracted for each week or part thereof either assignment is late. You may turn in either of these assignments at any class prior to the due date. Assignments are only accepted in class. DO NOT leave assignments in the mailbox, under my door or on my desk. They will not be accepted.
1. 8/31/98  
INTRODUCTION  
THE ACCOUNTANTS ROLE IN THE  
ORGANIZATION  
COST TERMS AND PURPOSES  
COST SYSTEMS

2. 9/7/98  
Holiday

3. 9/14/93  
LINKING STRATEGY & MANAGEMENT ACCOUNTING

4. 9/21/93  
NO CLASS MEETING (GROUP RESEARCH)--USE THE LIBRARY TO GATHER YOUR RESEARCH INFORMATION. AT THE FOLLOWING SUBMIT A ONE PAGE PROPOSAL FOR YOUR RESEARCH PAPER. CHOOSE ONE OF THE FOLLOWING TOPICS:

1. APPLICATION OF ACTIVITY BASED COSTING/MANAGEMENT TO:
   A. AIRLINE INDUSTRY
   B. HEALTH CARE INDUSTRY
   C. PROFESSIONAL SERVICE INDUSTRY.
   D. GOVERNMENT/NOT FOR PROFIT ENTITIES

2. APPLICATION OF JUST IN TIME TECHNIQUES TO:
   A. EDUCATION
   B. HEALTH CARE INDUSTRY
   C. MANUFACTURING

3. COST OF QUALITY FOR:
   A. HEALTH CARE INDUSTRY
   B. AIRLINE INDUSTRY
   C. HOSPITALITY INDUSTRY

4. HUMAN ASPECTS OF BUDGETING

5. 9/28/98  
COST SYSTEMS AND RESPONSIBILITY ACCOUNTING.
YOUR RESEARCH PROPOSALS ARE DUE LINKING STRATEGY AND MANAGEMENT ACCOUNTING (CONTINUED)
CONTROLLING THROUGH TRUST PROCESS
THE ACCOUNTANT AS AN INTERNAL CONSULTANT

6. 10/5/93  
BUDGETING AND RESPONSIBILITY ACCOUNTING. ACCOUNTING FOR COMPETITIVE STRATEGY
7. 10/12/98
NO MEETING (INDIVIDUAL RESEARCH)
P stylERE A 3-5 PAGE REPORT ON
ONE OF THE FOLLOWING TOPICS:

1. USE OF TECHNOLOGY AND INFORMATION INTEGRITY.
2. ETHICAL CONSIDERATIONS IN THE PRACTICE OF
MANAGEMENT ACCOUNTING.
3. PERFORMANCE EVALUATION OF MANAGEMENT
4. ROLE OF MANAGEMENT ACCOUNTING IN INTERNATIONAL
OPERATIONS.
5. VALUE CHAIN ANALYSIS.
6. TARGET COSTING.

8. 10/19/98
PRESENTATION OF REPORTS:
TOPIC #1 (WARD CHAP. 20)
TOPIC #2 (WARD CHAP. 11)
TOPIC #3 (WARD CHAP. 3)
TOPIC #5 (WARD CHAP. 10)

9. 10/26/98
ACCOUNTING FOR COMPETITIVE
STRATEGY
PRESENTATION OF REPORTS:
TOPIC #6 (WARD CHAP. 11)

10. 11/2/98
CONTROL THROUGH PRACTICE &
UNDERSTANDING--SWEDISH
MAGT. STYLE
ROLE OF MANAGEMENT ACCOUNTING IN INTERNATIONAL
OPERATIONS--REPORT PRESENTATION #4 (WARD CHAP. 12)

11. 11/9/98
MID-TERM EXAM.

12. 11/16/98
CORPORATE STRATEGIES--THE ROLE OF
STRATEGIC MAGT. ACTG.
WARD CHAPS 3-13
REVIEW OF MID-TERM EXAM.

13. 11/23/98
CHANGING STRATEGIES
WARD CHAPS. 14-15
ACTIVITY BASED COSTING--PAPER PRESENTATIONS
AND CLASS DISCUSSION.
JUST IN TIME TECHNIQUES--PAPER PRESENTATION
AND CLASS DISCUSSION.
COST OF QUALITY--PAPER PRESENTATION AND CLASS
DISCUSSION.

14. 11/30/98
CHANGING STRATEGIES AS BUSINESS--
DEVELOPS
WARD. CHAPS 16-13
EACH GROUP WILL PRESENT A SUMMARY HIGHLIGHTS
OF THIS SECTION
CONTROLLING THROUGH
PROBLEM SOLVING
JONSSON 4 & 5

INFORMATION REQUIREMENTS FOR