

Governors State University  
College of Business and Public Administration

Course Number & Title: ACCT 801 Accounting for Administrative Control

Session: Fall Trimester, 1996 Block I

Instructor: Dr. Aida Shekib

Phone No.: (708) 534-4969  
(Voice mail on 4th or 5th ring)

Office Hours:

Textbook: Cost Accounting, A Managerial Emphasis  
7th Edition. Charles Horngren and George Foster, Prentice Hall Publishers, 1994.

Revelance Lost The Rise and Fall of  
Managerial Accounting H. Thomas Johnson and Robert S. Kaplan, Harvard Business School Press, 1987

Optional Texts: Cost Accounting, A Managerial Emphasis 7th Edition Study guide Charles Horngren and George Foster, Prentice Hall Publishers, 1994.

Prerequisites: ACCT 301 or equivalent

Grading:

<u>Item</u>	<u>Points</u>
Class Project I	100
Class Project II	200
Exam I	200
Total points	500

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 mail box, under my door or on my desk. They will not be accepted.

GSU ARCHIVES

ACCT 801

### Course Description:

A semester of accounting for M.B.A. students interested in learning how managerial accounting is used in business organizations. The perspective of the course is that obtaining a "defensive" knowledge of managerial accounting is important to those who hope to climb the corporate ladder. The output of the managerial accounting system pervade most organizations. Budgets, price schedules, performance reports, bonuses, decisions to out-source, move, expand, contract, sellout, etc. are often greatly swayed by managerial accounting reports. By gaining an understanding of how these reports are prepared it is hoped that "better" decision making will result. This class will require 4 to 6 hours of your time per week in addition to class time, please carefully evaluate your other commitments to determine whether you will be able to devote the time that is necessary to successfully complete this class.

### Topics Include:

1. Cost accounting for production and decision making.
2. Information accumulation and analysis for short run decision making.
3. nonmanufacturing and Service Industry performance Measures.
4. Analysis of costs/benefits for performance evaluation, pricing, inventory management.
5. Transfer Pricing in decentralized organizations.
6. Information accumulation and analysis for long run decision making.
7. A variety of other topics relevant to the understanding of cost accumulation, allocation and analysis.

### Homework:

For each class session read the assigned chapter(s). You should allow 3-4 hours for each weeks reading assignment. Be sure to work through the example problems in the chapters. It is often necessary to read the chapters several times. For the date indicated prepare the assigned problems. Homework assignments must adhere to the following standards in order to receive individual in-office assistance from the instructor. The purpose of these requirements is to assure that both student and instructor time is efficiently used.

1. Start each assignment on a separate sheet of paper.
2. Clearly PRINT your first and last name in the upper right hand corner of each page.
3. Clearly identify each homework assignment chapter, problem number and date in the upper right hand corner of each page.

4. For any assignment requiring more than one page, number the pages.
5. Clearly show and label all supporting schedules.
6. Use only the front of each page.

**Class Sessions:** Class sessions will follow a lecture and discussion format. We will review chapter materials, analyze homework problems, work through additional problems and discuss contemporary issues that pertain to administrative control topics.

**Test Form:** The test will consist of some combination of problems, multiple choice questions and short essays. Make-up exams will not be given. If you find that you must miss an exam, the instructor must be notified in advance.

- Objectives:**
1. Demonstrate familiarity with management accounting terms, concepts, models and methods.
  2. Demonstrate ability to apply management accounting methods to achieve appropriate solutions for common management accounting problems.
  3. Show how to determine the economic, reporting, and behavioral consequences of accounting based analyses.
  4. Explain the nature of the differences in short run and long run perspectives in the use of management accounting methods.
  5. Demonstrate familiarity with quantitative techniques of analysis that are used to compare alternative courses of action.

**Syllabus Statement for Persons with Disabilities:**

It is the intention of the institution to support full participation of all students, regardless of physical ability level. Therefore, if any student needs consideration of his/her physical abilities in order to complete the course, please notify the instructor as soon as possible.