

Accounting for Management Analysis and Control
Spring 2015
Consortium International University
Paderno del Grappa

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Text: Cost Accounting: A managerial Emphasis, 13th edition, by Horngren, Datar, Foster, Rajan, and Ittner, Pearson/Prentice Hall, 2008.

Course Objectives: This course will focus on the use of accounting information within the firm. Generally, this accounting information is used for several purposes: planning, decision-making, and performance evaluation. Problems often arise when the same accounting information is used for all three purposes. With this in mind, our objectives will be to:

- Understand how different costs behave,
- Accumulate costs using a variety of different methods,
- Match relevant accounting information to the task at hand,
- Recognize behavioral implications of different performance measurement systems, and
- Use accounting information to support strategic thinking and planning.

Prerequisites: In order to be successful in this class you need to have taken the prerequisite courses, which are a statistics class, a basic computer skills class, and both introductory financial and managerial accounting. Be careful – you may not get credit for taking this course if you have not had the prerequisites.

Class structure: Class sessions will be a combination of lecture, discussions, and problem-solving. I will assign homework for each chapter. Generally I will not collect it, but a word of caution is in order here. Successful accounting students will tell you that the only way to learn accounting at this level is to practice, practice, practice, and to understand what you are doing rather than going through the motions. I will approach homework in class by asking if there are any questions on the assigned problems. Often I will ask you to explain how you solved them so we all can learn from what you did, If this does not seem to be working, I reserve the right to collect homework and grade it.

Exams: There will be two exams: a midterm and a final. The format of the exams will be mostly problems, with a few short essay questions. The problems will resemble those assigned for homework, and the essays will mirror discussions we had in class. There will also be two announced quizzes.

Communication: When we need to communicate with each other outside the classroom, we will primarily use e-mail. My e-mail address is at the top of the syllabus. Please be sure that the e-mail address that the office has for you is the one that you want me to use.

Grades: Grades will be based on an accumulation of total points allocated approximately as follows:

Midterm #1	100
Final Exam	100
Quizzes, cases	<u>100</u>
Total	<u>300</u>

Class participation will be used to resolve borderline grades.

Course grades will be approximately distributed according to the recommended guidelines of the Accounting Department at the University of Iowa, which is approximately 30% A's, 40% B's, 25% C's and 5% D's and F's. Plus and minus will be used.

Schedule: We have been assigned to the B2 block. A day by day schedule is attached.

Policies:

CIMBA Attendance Policy:

Attendance at all classes and CIMBA sanctioned activities is MANDATORY. All unexcused absences will have the following consequences:

- 1st absence will result in the loss of 1/3 of a letter grade in the class
- 2nd absence (cumulative) will result in the loss of an entire letter grade
- 3rd absence (cumulative) will result in dismissal from the program

Absences due to illness require a note from the CIMBA Undergraduate Office Staff and/or the Instituto Filippin medical staff. If a student is sick and cannot attend class, he/she must inform the CIMBA Staff immediately and failure to do so will result in an unexcused absence.

Accommodating Disabilities:

If you have a disability that may require some modification of seating, testing, or any class requirement, please let me know as soon as possible so that appropriate arrangements can be made. Similarly, if you have any emergency medical information that I should be aware of, or if you need special arrangements in the event of the building being evacuated, please let me know. Please see me after or outside of class to discuss these issues.

Policy on Cheating:

It is my sincere hope that no student in this class submits work which is not his or her own. However, it seems prudent to clarify in advance the policy on cheating. If I determine that any assignment was not written solely by the student whose name appears on the assignment, the student will receive a zero (0) for the assignment and may receive an "F" for the class. All incidents of cheating will be reported to the CIMBA Undergraduate Office and the Associate Dean of the Tippie College of Business and the student may be placed on disciplinary probation for the remainder of the semester. In general, the decision of the professor may be appealed to the CIMBA Undergraduate Staff and/or the College of Business Judicial Board, then to the Associate Dean for the Undergraduate Program. The Honor Code for the Tippie College of Business will determine the appropriate process. The Honor Code is located on the University of Iowa website.

Sexual Harassment:

The CIMBA Undergraduate Program and The University of Iowa are committed to providing students with an environment free from sexual harassment. If you feel that you are being or have been harassed or you are not sure what constitutes sexual harassment, we encourage you to visit the University website, www.sexualharassment.uiowa.edu/index.php, and to seek assistance from the CIMBA Director, Brandelle Unkrich, at 319-335-1041 or brandelle-unkrich@uiowa.edu.

FERPA Requirement:

In order to participate in this class, it may be necessary to reveal to other students the names of students who are enrolled in this course. If you do not want your name revealed to other students enrolled in this course, please contact me in writing by the end of the first week of class.

Complaints:

Student concerns regarding this course should first be discussed with me, the faculty member teaching this course. If we can't resolve the complaint, you may contact the Accounting Department Chair, Dr. Daniel W. Collins (319-335-0909, daniel-collins@uiowa.edu). If you cannot resolve the complaint by speaking with the chair, you may contact the Associate Dean of the Tippie College Undergraduate Program, Ken Brown (319-335-0924, kenneth-g-brown@uiowa.edu).

Class Number	Date	Topic	Chapter
1 DAVINCI, PSDM, ETC.		Accountant's Role	1
2 DAVINCI, PSDM, ETC.		Cost Terms and Purposes	2
3		Cost Behavior	10
4			
5		Cost-Volume-Profit Analysis	3
6		Quiz	
7		Job Costing	4
8		ABC, ABM	5
9		Process Costing	17
10			
11		MIDTERM #1	
12		Flexible Budgets and Variances	7, 8
13			
14		Decision Making and Relevant Information	11
15			
16		Pricing Decisions	12
17		Strategy, Balanced Scorecard	13
18		Quiz	
19		Cost Allocation, Customers, Sales Variance	14
20		Quality and Time as Competitive Tools, TOC	19
21		Multinationals - Decentralization Issues	22
22		Multinationals - Performance Measurement	23
Final Exam			