



## Accounting for Management Analysis and Control

ACCT: 4200

Spring 2017

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### Course Description

Advanced topics in cost estimation, measurement, accumulation; use of cost data for decision making, performance evaluation in multi-unit organizations. Prerequisites: Check the list in the University of Iowa Catalog. The most important prerequisite is Managerial Accounting (Acct: 2200).

### 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.

### Course Materials & Resources

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

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.

### Grading

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.

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>

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.

I will assign homework for each chapter, which will often provide the basis for class discussion. If I find that students are not prepared or have not done the homework problems, I reserve the right to collect and grade homework.

## **Class Schedule**

We have been assigned to the A3 block. A day-by-day schedule is attached.

## **Attendance Policy**

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

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

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

## **Grievance Policy**

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 CIMBA Director, Brandelle Unkrich (319-335-1041, [brandelle-unkrich@uiowa.edu](mailto:brandelle-unkrich@uiowa.edu)). The Director will review the details of the complaint and involve the Associate Dean of the Undergraduate Programs, as needed.

## **Academic Misconduct**

The Tippie College of Business at the University of Iowa follows an honor code regarding academic misconduct. That code can be found at <http://tippie.uiowa.edu/honorcode.cfm> and includes cheating, plagiarism, unauthorized collaboration, obtaining an unfair advantage, forgery, facilitating academic dishonesty, and misrepresentation. Be sure you are familiar with this code. Students who exhibit academic dishonesty will receive a zero (0) for the assignment or examination involved and may receive an "F" for the class. All incidents of cheating will be reported to the CIMBA staff, as well as to the Senior Associate Dean of the Tippie College of Business. The decision of the professor may be appealed to a Judicial Board. The Honor Code for the Tippie College of Business will determine the appropriate appeal process.

## **Accommodating Students with Disabilities/Academic Accommodations**

A student seeking academic accommodations such as a modification of seating, testing, timing, etc. should first register with Student Disability Services, then contact Shannon Lizakowski ([shannon-lizakowski@uiowa.edu](mailto:shannon-lizakowski@uiowa.edu)) in the CIMBA Office to make further arrangements. See <http://sds.studentlife.uiowa.edu> for more information.

## **Sexual Harassment**

Sexual harassment subverts the mission of the University and threatens the well-being of students, faculty, and staff. All members of the UI community have a responsibility to uphold this mission and to contribute to a safe environment that enhances learning. Incidents of sexual harassment should be reported immediately. 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](http://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](mailto:brandelle-unkrich@uiowa.edu).

<b>Class Number</b>	<b>Date</b>	<b>Topic</b>	<b>Chapter</b>
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		Multinationals - Decentralization Issues	22
20		Multinationals - Performance Measurement	23
Final Exam			