

Governors State University
College of Business and Public Administration

Course Number & Title: ACCT 801 Accounting for Administrative Control

Session: Fall Trimester 1997

Instructor: Dr. Aida Shekib

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

Office Hours:

Textbook: Cost Accounting, A Managerial Emphasis
9th Edition. Charles Horngren and George Foster, Prentice Hall Publishers, 1996.

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
8th Edition Study Guide Charles Horngren and George Foster, Prentice Hall Publishers, 1994.

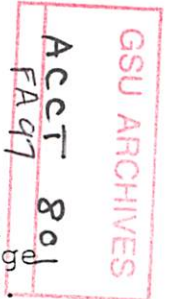
Prerequisites: Acct 301 or equivalent

Grading:

<u>Item</u>	<u>Points</u>
Class Project I	100
Class Project II	200
Exams	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 doos or on my desk. They will not be accepted.



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.
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.