

University of Montana  
**ScholarWorks at University of Montana**

---

Syllabi

Course Syllabi

---

9-2014

## ACTG 605.01: Administrative Controls

Edward J. Guay

*University of Montana - Missoula*, [edward.guay@business.umt.edu](mailto:edward.guay@business.umt.edu)

Let us know how access to this document benefits you.

Follow this and additional works at: <https://scholarworks.umt.edu/syllabi>

---

### Recommended Citation

Guay, Edward J., "ACTG 605.01: Administrative Controls" (2014). *Syllabi*. 2090.  
<https://scholarworks.umt.edu/syllabi/2090>

This Syllabus is brought to you for free and open access by the Course Syllabi at ScholarWorks at University of Montana. It has been accepted for inclusion in Syllabi by an authorized administrator of ScholarWorks at University of Montana. For more information, please contact [scholarworks@mso.umt.edu](mailto:scholarworks@mso.umt.edu).

ADMINISTRATIVE ACCOUNTING CONTROLS  
ACCOUNTING 605 Section 01  
EVENING SECTION  
Fall 2014

Instructor: Professor Edward Guay, CPA / MBA  
Office: By appointment  
Telephone: 251-0147 (Home) 239-9206 (Cell)  
E-mail: [Edward.guay@business.umt.edu](mailto:Edward.guay@business.umt.edu)

(As a part-time instructor email is encouraged)

***Class Meeting Time: Tuesday's and Thursdays from 8:10 to 9:30 AM***

**Course Objectives:** Administrative Controls is designed to cover the application of accounting information to decision making. This course is intended for those students that have had previous accounting coursework. This course is a combination of both financial and managerial accounting. General course objectives include.

1. A review of accounting principals and terminology.
2. Preparation of the basic financial statements.
3. Analysis and interpretation of financial statements for use as a management tool.
4. Internal reporting as a means to enhance financial results.
5. Internal Control, with an emphasis on examples of fraud.
6. Managerial Accounting Aspects.
7. To maintain an interactive class which will enhance the learning experience.

**Prerequisites:** You must be a BAD graduate or have satisfied the MBA foundation requirements. It is also assumed that you are able to communicate effectively in English at the college level.

Text: Financial Accounting for MBA's 5<sup>th</sup> Edition, Authors Easton, Wild, Halsey and McAnally ISBN 9781934319987. You will need this for class.

**Academic Policies:** All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. All students need to be familiar with the Student Conduct Code.

Cheating of any kind will not be tolerated in this course. All students must do their own work on examinations, quizzes and course assignments as instructed. Cheating, failure to follow instructions, and/or failure to follow course policies may result in a reduced grade or a failing grade at the professor's option.

**Grades:** Your final grade will be determined by your performance on class assignments and examinations, which will be weighted per the attached schedule.

The grading scale is as follows:

A	93% through 100%
A-	90% to 92 %
B+	87% to 89%
B	83% to 86%
B-	80% to 82%
C+	77% to 79%
C	73% to 76%
C-	70% to 72%
D	Below 70%

*The instructor reserves the right to change this grading scale.*

Please carefully review the attached for detailed break down of the points in the class.

Note homework points will be based on effort not the accuracy of the material submitted. **Homework will not be accepted late, however it can be emailed to the instructor prior to the due date.**

**Preparation:** Many students find this to be a rigorous course that demands a significant amount of study time outside of class. Initially you should plan on spending approximately six hours per week reading and studying the text and completing homework problems. This time may need to be increased if you are having difficulty. Note that the concepts build throughout the course and it is important to gain a good foundation early in the semester. Regular attendance and class participation, even though not a formal part of the grade, are usually very important elements of success.

**Homework:** I intentionally have homework due each day of class. By having the homework prepared prior to class you will better understand my lecture and have the ability to ask questions on homework that you had difficulties with. You can use any combination of word or excel. I will assign points to your homework and email the points earned on that assignment. Please do not scan or have hand written homework- it is too hard for me to read.

Your homework is graded on effort not accuracy. Most important I am looking for a lot of effort.. You will simply turn in your homework at the end of each class period Since, my solutions will be available on Moodle **I do not accept late homework!**

The weeks homework is worth a maximum of 6 points. I will give fewer points based on the amount of effort demonstrated. Please see the syllabus to see what percent of your class grade is simply based on homework effort.

**Quizzes:** The format for the quizzes will vary between multiple choice, true and false and problems. There will be a quiz every week that there is not an exam. Quizzes are always given at the beginning of the class period. If you show up late for class you will have limited time to take the quiz.

**Exams:** We will discuss in class.

**Disability Accommodations:** If you have a documented disability for which you are requesting accommodations please contact the instructor during the first week of class.

### **Mission Statement and Assurance of Learning**

The University of Montana's School of Business Administration is a collegial learning community dedicated to the teaching, exploration, and application of the knowledge and skills necessary to succeed in a competitive marketplace.

Serving our region by educating ethical leaders who are effective in managing organizations in the global environment.

As part of our assessment process and assurance-of-learning standards, the MBA program has adopted six learning goals for our students.

SOBA MBA graduates will demonstrate...

- integrated knowledge and understanding of various business functions.
- strong communication skills supportive of their leadership abilities.
- integrity and ethical behavior in individual and collective work.
- analytical and critical thinking in decision making.
- an understanding of emerging trends in information technology and the interplay between information technology and organizational strategy.
- an understanding of the implications of the global business environment.

UNIVERSITY OF MONTANA - MBA Program  
ACCOUNTING 605- Section 60  
Fall 2014 - COURSE SYLLABUS  
**NO LATE HOMEWORK ACCEPTED!**

Class Date	Week	Points	Assignment	Hmwk Due Date
<u>Financial Accounting for MBA's Module 1</u>	1	6 Questions Exercises ( Not Mini) Problems	2,3,4,5,6,9,12,14 28,29,30,31 35,36	25-Aug <u>(Monday by Noon)</u>
		33 Quiz Module 1		(Wed to Sat)
<u>Introducing Financial Statements and transactions Module 2</u>	2	6 Questions Exercises ( Not Mini) Problems	1,2,3,5,6,10,11,12,14 27,29,31,33 39,42	2-Sep <u>(Tuesday by Noon)</u>
		41 Quiz Module 2		(Wed to Sat)
<u>Accounting Adjustments and Constructing Financials Module 3</u>	3	6 Questions Exercises ( Not Mini) Problems	1,2,4,6,8,11 26,27,29,30,35,38 42,49	8-Sep <u>(Monday by Noon)</u>
		36 Quiz Module 3		(Wed to Sat)
<u>Analyzing and Interpreting Financial Statement - Module 4</u>	4	6 Questions Exercises ( Not Mini) Problems	1,2,3,5,7,8,10,13 25,29,31,35 37,41,43	15-Sep <u>(Monday by Noon)</u>
		50 Take Home Mini Exam		(See instructions)
<u>Reporting and Analyzing Operating Income Module 5</u>	5	6 Questions Exercises ( Not Mini) Problems	1,3,4,7,8,10 22,26,28,30,32 35,41	22-Sep <u>(Monday by Noon)</u>
		37 Quiz Module 5		(Wed to Sat)
<u>Reporting and Analyzing Operating Assets Module 6</u>	6	6 Questions Exercises ( Not Mini) Problems	1,2,4,7,9,11 23,25,27,29,31,32,34 39,41	29-Sep <u>(Monday by Noon)</u>
		36 Quiz Module 6		(Wed to Sat)
<u>Reporting and Analyzing Nonowner Financing Module 8</u>	7	6 Questions Exercises ( Not Mini) Problems	1,2,3,4,6 23,26,27,29,32 37,40	6-Oct <u>(Monday by Noon)</u>
		40 Quiz Module 8		(Wed to Sat)
<u>Reporting and Analyzing Owner Financing Module 9</u>	8	6 Questions Exercises ( Not Mini) Problems	1,2,4,5,6,7,9,12,15 35,37,42,44,45 50,53	13-Oct <u>(Monday by Noon)</u>
		33 Quiz Module 9		(Wed to Sat)
<u>Forecasting Financial Statements Module 11</u>	9	6 Questions - Exercises ( Not Mini) Problems	1,4,6,7,9 18,20,21,28 30	20-Oct <u>(Monday by Noon)</u>
	10	Final Exam	125	28-Oct <u>(Normal class time)</u>
Total Possible Points			485	

Homework	54	11%
Quizzes	256	53%
Take Home Exam	50	10%
Final Exam	125	26%
Total Possible Points	485	100%