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# ACTG 605.60: Administrative Controls

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ADMINISTRATIVE ACCOUNTING CONTROLS  
ACCOUNTING 605 Section 60  
DAY SECTION  
Fall 2018

Instructor: Professor Edward Guay, CPA / MBA  
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(As a part-time instructor email is encouraged, the home phone is evenings only)

***Class Meeting Time: Tuesday afternoons at 4:00 to 5:50 at your site location. Room GBB 119***

**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 7<sup>th</sup> Edition, Authors Easton, Wild, Halsey and McAnally. Cambridge Publishing. **You will need this edition for the class.**

**See the Student handout you purchase this online the supplements are included.**

**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.*

A minimum of a C is required in the class and a minimum overall GPA of 3.0 is required to stay in the MBA program.

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:** All homework will be done and graded online. The number of possible points vary with assignment. You have unlimited time to do this but you are limited to only 3 attempts per item. Please note the due dates for each week. No late homework will be accepted.

**Quizzes:** Quizzes are **NOT** open book! All quizzes will be taken online. They can be a combination of true / false, multiple choice and problems. Please note the due date for each quiz. No late quizzes will be accepted.

There will be a quiz every week except for final exam week.

**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.

**Summary:** You will all earn your final grade, please make it a good grade. This is a required course and you must achieve a minimum grade to pass the class.