

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

---

Syllabi

Course Syllabi

---

Spring 2-1-2005

# MBA 605.01: Administrative Accounting Controls

Edward J. Guay

University of Montana - Missoula, [edward.guay@umontana.edu](mailto:edward.guay@umontana.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., "MBA 605.01: Administrative Accounting Controls" (2005). *Syllabi*. 10121.  
<https://scholarworks.umt.edu/syllabi/10121>

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  
MBA 605 Section 01  
DAY SECTION  
SRPING SEMESTER 2005

Instructor: Professor Edward Guay  
Office: GGB Room 340  
Telephone: 251-0147 (Home) 239-9206 (Cell)  
E-mail [ecguay@msla.net](mailto:ecguay@msla.net) (As a part-time instructor email is encouraged)

Class Meeting Time: 8:10 A.M. to 9:30 A.M. Tuesday and Thursday

Office Hours: 5:10 to 6:10 Thursdays or by appointment

**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:** *Accounting, Irwin McGraw-Hill (2003) ISBN 0-390-39147-6* This book is available at the university bookstore.

**Academic Policies:** The Academic Policies and Procedures as written in The University of Montana Catalog will be followed. Each of you will also be expected to follow the Student Code of Conduct available on line at <http://www.umt.edu/studentaffairs/CODE.htm>. Cheating of any kind will not be tolerated. All students must do their own work on examinations 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.

**Exams:** You must be present for exams as scheduled. You may not leave the exam room during an exam, and you may not use PDAs, cell phones, dictionaries, or any other devices without prior approval of the instructor. A make up exam will not be given without prior approval from the instructor.

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

**School of Business Administration Mission Statement:** The faculty and staff of the School of Business Administration at The University of Montana are committed to excellence in innovative learning and professional growth through research and service.

UNIVERSITY OF MONTANA  
MBA 605- Section 02 (Day Section)  
SPRING 2004  
COURSE SYLLABUS  
[www.ecquay@msla.net](http://www.ecquay@msla.net)  
**NO LATE HOMEWORK ACCEPTED!**

Date	Chapter	Points	Assignment	Subject
3/1/05	1	Questions Exercises Problems	1,3,4,5,7 1,2,4 11	The Financial Accounting Environment
3/3/05	1 Hmwk- Chapter 1	1 Questions 2 Exercises 2 Problems	13,15,16,22 5,8,11 12,13	The Financial Accounting Environment
3/8/05	2 Hmwk- Chapter 1 Quiz- Chapter 1	2 Questions 2 Exercises 22 Problems	1,2,4,5 1,2,5,6 3	Review of the Accounting Process
3/10/05	2 Hmwk- Chapter 2	- Questions 2 Exercises 2 Problems	12,13,16,17 7,9,15 7	Review of the Accounting Process
3/15/05	3 Hmwk- Chapter 2 Quiz- Chapter 2	3 Questions 2 Exercises 30 Problems	1,2,6,10 2,3,5,7 2	Balance Sheet and Financial Disclosures
3/17/05	3 Hmwk- Chapter 3	- Questions 2 Exercises 2 Problems	11,13,15,17 8,11,12 6	Balance Sheet and Financial Disclosures
3/22/05		Spring Break !		
3/24/05		Spring Break !		
3/29/05	4 Hmwk- Chapter 3 Quiz- Chapter 3	4 Questions 2 Exercises 24 Problems	1,4,10,12 3,6,9 2	The Income Statement and Statement of Cash Flows
3/31/05	4 Hmwk- Chapter 4	- Questions 4 Exercises 4 Problems	13,16,17 11,13,14 5	The Income Statement and Statement of Cash Flows
4/5/05	Review Hmwk- Chapter 4	2		
4/7/05	Exam	110 Chapters 1,2,3,4		
4/12/05	2	Questions Exercises Problems	1,2,3,5,6 35,36,37 63	Product Costing Systems:Concepts and Design
4/14/05	2 Hmwk- Chapter 2	- Questions 2 Exercises 2 Problems	9,13,24,32 40,45 64	Product Costing Systems:Concepts and Design
4/19/05	11 Hmwk- Chapter 2 Quiz Chapter 2	11 Questions 2 Exercises 20 Problems	1,3,7 21, 23,27 49	Planning and Decision Making
4/21/05	11 Hmwk- Chapter 11	- Questions 2 Exercises 2 Problems	10,12 29,33,40 50,51	Planning and Decision Making
4-26-205	15 Hmwk- Chapter 11 Quiz Chapter 11	15 Questions 2 Exercises 20 Problems	1,2,5,11 28,29 40	Budgeting and Financial Planning Internal Reporting- Lecture and Handouts
4/28/05	15 Hmwk- Chapter 15	- Questions 2 Exercises 2 Problems 25 (Financial Accounting Case Due)	12,14,16 32,36 43	Budgeting and Financial Planning Internal Reporting- Lecture and Handouts
5/3/05	Review			
5/5/05		- Handouts	None	Internal Controls- Lecture and Handouts Guest Speakers on Fraud
5/10/05	Exam	100 2,11,15 and Handouts		
<b>Total Points</b>		379		
<b>Exams</b>		210	55%	
<b>Quizzes</b>		116	31%	
<b>Homework</b>		28	7%	
<b>Accounting Case</b>		25	7%	
<b>Total Points</b>		379	100%	

Instructor reserves the right to change this syllabus

Note Homework will be due at the beginning of the following class