

Spring 2-1-2004

MBA 605.01: Administrative Controls

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University of Montana
MBA 605 Administrative Controls
Spring Semester 2004 – Day Section

Instructor: Barbara Reider, Ph.D.
Class: Monday and Wednesday 2:10 to 3:30 p.m. GBB L13

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Office hours: Monday 11 to 12 noon 3:30 to 5 p.m.
Wednesday 11 to 12 noon 3:30 to 5 p.m.
Thursday 5 to 6 p.m. When class is held in Missoula
** Other meeting times are available by appointment

Required text: Accounting, Irwin McGraw-Hill (2003). ISBN 0-390-39147-6

Students with disabilities: Qualified students with disabilities will receive appropriate accommodations in this course. Please provide a letter from your DSS coordinator so we can discuss these accommodations.

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.

Student Conduct Code: www.umt.edu/studentaffairs/code.htm

Students are expected to practice academic honesty. Academic misconduct includes, but is not limited to, plagiarism, misconduct during exams, unauthorized possession of course materials, and facilitating academic dishonesty.

Grading: Course grades will be assigned based on the following items:

Financial accounting case	10 points
Cost accounting case	10 points
Exam #1 on Financial Accounting	100 points
Exam #2 on Cost Accounting	<u>100 points</u>
Total possible	220 points

198 to 220 points = A
176 to 197 points = B
154 to 175 points = C

132 to 153 points = D
Fewer than 132 points = F

Financial Accounting Case: “Analysis Case 3-13” on page 164 (or page 162)

The purposes of this case are to read financial statements and to find relevant information for decision-making.

Your assignment is to thoroughly and accurately answer each of the questions using a recent annual report (no older than 2002) for a non-financial-institution, US-based corporation. Each answer must be supported by documentation from the annual report. For example, to answer question #1, copy the auditor’s report, highlight the appropriate language to answer the question (pink, green, yellow markers, etc., are fine) and provide your conclusion. I expect that you will submit at least eight sheets of paper (seven pages of documentation and one page containing your summary answers) to complete this case. The assignment must be neat, thorough, accurate, and free from spelling/grammar/punctuation errors. Please don’t tear out the actual pages from your annual report!

The deadline for the financial accounting case is **Wednesday, March 24**. Late assignments are not accepted.

Cost Accounting Case: “Case 3.63” on pages 137-138 (or pages 375-376)—Motion Picture Project Accounting

The purpose of this case is to accurately present financial information to management.

Your assignment is to thoroughly and accurately answer each of the questions using the information presented in the case. Support your conclusions with calculations and justifications. The assignment must be neat, thorough, accurate, and free from spelling/grammar/punctuation errors.

The deadline for the cost accounting case is **Monday, May 3**. Late assignments are not accepted.

Exams: Material covered on exams will come from class lectures, class handouts, class review of homework, and the textbook. There are no surprises on exams. The first exam on **financial accounting** is a “take home” exam. It will be distributed in class on Wednesday, April 14 and is DUE on **Wednesday, April 21**. You are expected to work individually on the exam. Late exams are not accepted.

The second exam on **cost accounting** will be given in class during the regular class period.

Homework: Focused study on the assignments prior to each class is necessary for the successful completion of this course. Assigned problems should be considered a minimum, and I strongly recommend working additional problems and exercises. Although homework problems are not collected, you are expected to participate in classroom discussion of the assignments.

Tentative schedule—dates may change!!

Monday, March 1 Chapter 1 (Financial)—lecture

Wednesday, March 3 Chapter 1 (Financial)—lecture
Exercise 1-1, Exercise 1-7, and Case 1-13

Monday, March 8 Chapter 2 (Financial)—lecture

Wednesday, March 10 Chapter 2 (Financial)—lecture
Exercises 2-4, 2-6, 2-7

Monday, March 15 Chapter 3 (Financial)—lecture

Wednesday, March 17 Chapter 3 (Financial)—lecture
Exercises 3-2, 3-3, 3-5, 3-11

Monday, March 22 Chapter 4 (Financial)—lecture

Wednesday, March 24 **Financial accounting case is due**
Chapter 4 (Financial)—lecture
Exercises 4-3, 4-9, 4-14, 4-17

Week of March 29 – April 2 **Spring Break**

Monday, April 5 Chapter 19 (Financial)—lecture

Wednesday, April 7 Chapter 19 (Financial)—lecture
Problems 19-1, 19-5

Monday, April 12 Catch-up/Review day

Wednesday, April 14 **Exam #1 on Financial Chapters 1, 2, 3, 4, and 19 is distributed**

Chapter 2 (Cost)—lecture

Monday, April 19 Chapter 2 (Cost)—lecture

Exercises 2.33, 2.45, 2.59

Wednesday, April 21 **Exam #1 is due**

Chapter 3 (Cost)—lecture

Monday, April 26 Chapter 3 (Cost)—lecture

Exercises 3.38, 3.39

Chapter 11 (Cost)—lecture

Wednesday, April 28 Chapter 11 (Cost)—lecture

Chapter 12 (Cost)—lecture

Monday, May 3 **Cost accounting case is due**

Exercises 11.28, 11.32, 11.35

Chapter 12 (Cost)—lecture

Wednesday, May 5 Exercises 12.31, 12.33, 12.35, 12.48

Chapter 15 (Cost)—lecture

Monday, May 10 Chapter 15 (Cost)—lecture

Exercises 15.31, 15.32

Wednesday, May 12 **Exam #2 on Cost Chapters 2, 3, 11, 12 and 15**
