

Spring 2-1-2004

MBA 605.60: Administrative Controls

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

Instructor: Barbara Reider, Ph.D.
Class: Thursday 6: 10 to 9 p.m. GBB 104

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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 **Thursday, April 8**. 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 **Thursday, May 6**. 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 Thursday, April 8 and is DUE on **Thursday, April 15**. 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!!

Thursday, March 4
Missoula

Chapter 1 (Financial)—lecture
Chapter 2 (Financial)—lecture

Thursday, March 11
Billings

Exercise 1-1, Exercise 1-7, and Case 1-13
Chapter 2 (Financial)—lecture
Chapter 3 (Financial)—lecture

Thursday, March 18
Kalispell

Exercises 2-4, 2-6, 2-7
Chapter 3 (Financial)—lecture
Chapter 4 (Financial)—lecture

Thursday, March 25
Missoula

Exercises 3-2, 3-3, 3-5, 3-11
Chapter 4 (Financial)—lecture
Chapter 19 (Financial)—lecture

Thursday, April 1

Spring Break

Thursday, April 8
Butte

Financial accounting case is due
Exercises 4-3, 4-9, 4-14, 4-17
Chapter 19 (Financial)—lecture
Problems 19-1, 19-5
Exam #1 on Financial Chapters 1, 2, 3, 4, and 19 is distributed

Thursday, April 15
Missoula

Exam #1 is due
Chapter 2 (Cost)—lecture
Chapter 3 (Cost)—lecture

Thursday, April 22
Missoula

Exercises 2.33, 2.45, 2.59

Chapter 3 (Cost)—lecture

Chapter 11 (Cost)—lecture

Thursday, April 29
Missoula

Exercises 3.38, 3.39

Chapter 11 (Cost)—lecture

Chapter 12 (Cost)—lecture

Chapter 15 (Cost)—lecture

Thursday, May 6
Missoula

Cost accounting case is due

Exercises 11.28, 11.32, 11.35

Exercises 12.31, 12.33, 12.35, 12.48

Chapter 15 (Cost)—lecture

Exercises 15.31, 15.32

Wednesday, May 12

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