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### MBA 605.01: Administrative Accounting Controls

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ADMINISTRATIVE ACCOUNTING CONTROLS  
MBA 605 Section 01  
DAY SECTION  
SRPING SEMESTER 2008

Instructor: Professor Edward Guay  
Telephone: 251-0147 (Home) 239-9206 (Cell)  
E-mail [Edward.Guay@business.umt.edu](mailto:Edward.Guay@business.umt.edu) or [ecguay@bresnan.net](mailto:ecguay@bresnan.net) (As a part-time instructor email is encouraged)

Class Meeting Time: 8:10 a.m. to 9: 30 a.m. Tuesday & Thursday

Office Hours: 5:10 to 6:10 Thursdays or by appointment (Prior to class is also great)

**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 0-390-62220-6.* This book is available at the university bookstore.

**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. The Code is available for review online at [www.umt.edu/SA/VP/SA/index.cfm/page/1321](http://www.umt.edu/SA/VP/SA/index.cfm/page/1321).

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%

I will give you the grade that you earn. 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 a very important element 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 01 (Day Section)  
SPRING 2008 - COURSE SYLLABUS  
**NO LATE HOMEWORK ACCEPTED!**

Date	Chapter	Points		Assignment	Subject
2/26/08	1		Questions Exercises Problems	1,3,4,5,7 1,2,4,5 11	The Financial Accounting Environment
2/28/08	1		Questions	13,15,16,22	The Financial Accounting Environment
	Hmwk- Chapter 1	2	Exercises Problems	7,8,10,11 12,13	
3/4/08	2		Questions	1,2,4,5	Review of the Accounting Process
	Hmwk- Chapter 1	2	Exercises	1,2,4,5,6	
	Quiz- Chapter 1	30	Problems	3	
3/6/08	2	-	Questions	12,13,16,17	Review of the Accounting Process
	Hmwk- Chapter 2	2	Exercises Problems	7,9,11,15 7	
3/11/08	3		Questions	1,2,6,10	Balance Sheet and Financial Disclosures
	Hmwk- Chapter 2	2	Exercises	2,3,5,7	
	Quiz- Chapter 2	40	Problems	2	
3/13/08	3	-	Questions	11,13,15,17	Balance Sheet and Financial Disclosures
	Hmwk- Chapter 3	2	Exercises Problems	8,9,10,11,12 6	
3/18/08	4		Questions	1,4,10,12	The Income Statement and Statement of Cash Flows
	Hmwk- Chapter 3	2	Exercises	3,6,9,11	
	Quiz- Chapter 3	34	Problems	2	
3/20/08	4	-	Questions	13,16,17	The Income Statement and Statement of Cash Flows
	Hmwk- Chapter 4	2	Exercises Problems	12,13,14,17 5	

3/25/08			Spring Break !		
3/27/08			Spring Break !		
4/1/08	Review Hmwk- Chapter 4	2			
4/3/08	Exam	110	Chapters 1,2,3,4		
4/8/08	2 2 2		Questions Exercises Problems	1,2,3,5,6 33,35,36,37 63	Product Costing Systems:Concepts and Design
4/10/07	2 Hmwk- Chapter 2	- 2	Questions Exercises Problems	9,13,24,32 40,42,45 64	Product Costing Systems:Concepts and Design
4/15/08	11 12 12 11 Quiz Chapter 2 Hmwk- Chapter 2	20 2	Questions Questions Exercises Exercises Problems	1,3 3,4,5,6 30,33,34 21,23,27 55	Planning and Decision Making Pages 429-437 only in chapter 12
4/17/08	11 11 Hmwk- Chapter 11	- 2	Questions Exercises Problems	10,12 29,33,40 56	Planning and Decision Making
4/22/08	15 Hmwk- Chapter 11 Quiz Chapter 11	2 32	Questions Exercises Problems	1,2,5,11 24,26,28,29 40	Budgeting and Financial Planning Internal Reporting- Lecture and Handouts
4/24/08	15 Hmwk- Chapter 15	- 2	Questions Exercises Problems	12,14,16 31,32,34,36 43	Budgeting and Financial Planning Internal Reporting- Lecture and Handouts
4/29/08			Handouts	None	Internal Controls- Lecture and Handouts Guest Speaker

5/1/08	Review	Chapters 2,11,15	
5/6/08	Exam	125	2,11,12,15 and Handouts
<b>Total Points</b>		417	
<b>Exams</b>		235	56%
<b>Quizzes</b>		156	37%
<b>Homework</b>		26	6%
<b>Total Points</b>		417	100%

**Instructor reserves the right to change this syllabus**  
**Note Homework will be due at the end of the following class**

**Example:**

**On 2-28-08 the homework assigned on 2-26-08 is due**