

MIDSTATE COLLEGE
411 W. NORTHMOOR RD. PEORIA, IL 61614
(309) 692-4092 (800) 251-4299
Summer 2019

Course: MBA612 Accounting Information for Decision Analysis

Credit: 4 Quarter Hours

Method of Delivery: eLearning

Course Description: This course focuses on assisting management in making decisions for planning, directing and controlling operations. Financial results, internal control systems, and alternative performance measure will be emphasized for various organizations and case analysis will be used to develop skills in implementing organizational strategies. Students will analyze internal controls as required by the Sarbanes-Oxley Act of 2002.

Prerequisite(s): MBA 501 or equivalent

Text: Accounting For Decision Making and Control – 9th Ed.

Author: Zimmerman

Publisher: McGraw-Hill Education

Materials Needed for this Course: Microsoft Excel & Word

Topics:

- Decision making for planning directing and controlling operations
- Financial results
- Internal controls and Sarbanes-Oxley Act of 2002
- Alternative performance measures
- Organizational accounting strategies

Learning Objectives: Upon completion of this course, the students will be able to:

1. Interpret many of the elements of financial reporting and the primary financial statements in accordance with US GAAP (& selected IFRS standards).
2. Prepare a complex Income Statement including Discontinued Operations under GAAP and IFRS.
3. Analyze the various Balance Sheet Accounts from an accrual and/or cash-basis standpoint; prepare the proper disclosures and be able to utilize Excel worksheets.
4. Understand and apply internal control concepts as required by the Sarbanes-Oxley Act of 2002.
5. Analyze and interpret financial statements to assist management for the purposes of planning, directing and controlling operations.
6. Apply capital decision making techniques to assist management in making investment decisions. Including net present value (NPV) analysis, internal rate of return (IRR) analysis, use of the cash payback and average rate of return methods of capital analysis.

commitment to his/her education.

Homework Assignments	= 20%
Case Analysis	= 20%
Mid-term exam	= 20%
Final Exam	= 40%
Overall grade	= 100%

The homework is assigned for the student's benefit, and if done will show up on the quizzes and tests. If the homework is not done, that too will show on the quizzes and tests. Answer keys will be provided periodically so that the student can check his or her work to see how accurate it is.

Midstate Grading Scale:

90 - 100	A
80 - 89	B
70 - 79	C
60 - 69	D
less than 59	F

Midstate Plagiarism Policy:

Plagiarism is using another person's words, either by paraphrase or direct quotation, without giving credit to the author(s). Plagiarism can also consist of cutting and pasting material from electronic sources by submitting all or a portion of work for assignment credit. This includes papers, computer programs, music, sculptures, paintings, photographs, etc. authored by another person without explicitly citing the original source(s). These actions violate the trust and honesty expected in academic work. Plagiarism is strictly against the academic policy of Midstate College. Its seriousness requires a measured, forceful response which includes consequences for inappropriate and/or no citation.

In courses containing writing assignments, the College promotes the use of an electronic resource which compares the student's writing against previously submitted papers, journals, periodicals, books, and web pages. Students and instructors can use this service to reduce the incidence of plagiarism. This electronic resource has been found to conform to legal requirements for fair use and student confidentiality. It is able to provide a report to the student indicating the parts of the assignment that match.

Student Success:

The Office of Student Success is available to students seeking tutoring for individual classes or who need assistance with writing assignments. Information is also available on test taking techniques, how to take notes, developing good study skills, etc. Contact student success using the following email: studentsuccess@midstate.edu.

Instructors:

Amber Lewis

Midstate Email: ALewis4@midstate.edu

Contact by Phone (Text Preferred) or Email

Phone: 309-208-7757

Office Hours: By Appointment

Dr. Bridgette Heard

Midstate Email: BHeard@Midstate.edu

Office: 302

Phone: 309-692-4092 X3020

Office Hours: By Appointment

Policies and Procedures: A passing grade must be attained on all discussion posts, problems, case studies, midterm, and final exam. Assigned Homework must be done, and regular participation will also be taken into consideration.

LMS will not permit late papers to be submitted, as the drop-boxes will close on the deadlines. Please submit homework, quizzes and exams before the deadline in order to have your work accepted and counted for attendance purposes.

Due to the complexity of the material involved in this class, students may request a phone conference or set up a time to meet face to face with the instructor.

Participation Requirements: This class is designed to prepare students for careers in accounting and/or as preparation for writing the CPA exam. As such, the workload will be heavy, and the students will be expected to perform to a professional level each week.

Only information needed to answer each question, problem, or case study will be needed for full credit. Please make sure you show your work.

Schedule

WEEK	CHAPTER(S)	TOPIC	OBJECTIVE(S)	ASSIGNMENTS
1	1	Introduction	1	Discussion Forum and Problems 1-5, 1-7, and 1-8
2	2	The Nature of Costs	2	Discussion Forum and Problems 2-24 and 2-38 Case 2-1
3	3	Opportunity Cost of Capital and Capital Budgeting	3, 4, & 6	Discussion Forum and Problems 3-7, 3-9, and 3-20
4	4	Organizational Architecture	5	Discussion Forum and Problems 4-10 and 4-15 Case 4-2
5	5 and 6	Responsibility Accounting and Transfer Pricing	1 & 5	Discussion Forum and Problems 5-3 and 6-18
		Budgeting		
6	N/A	Midterm		Discussion Forum and Midterm
7	7 and 8	Cost Allocation: Theory	1 & 5	Discussion Forum and Problems 7-9 and 7-19 Case 8-2
		Cost Allocation: Practices		
8	9 and 10	Absorption Cost Systems	2, 5 & 6	Discussion Forum and Problems 9-26 and 10-19
		Criticisms of Absorption Cost Systems: Incentive to Overproduce		
9	11	Criticisms of Absorption Cost Systems: Inaccurate Product Costs	2, 5 & 6	Discussion Forum and Problems 11-4 Case 11-1

10	12	Standard Costs: Direct Labor and Materials	1 & 5	Discussion Forum and Problems 12-1, 12-7, and 12-8
11	13 and 14	Overhead and Marketing Variances	1 & 5	Discussion Forum and Problem(s) 14-6 Case 13-1
		Management Accounting in a Changing Environment	1	
12	FINAL EXAM	Final Exam		Discussion Forum and Final

The instructor reserves the right to modify the syllabus at any time should that action be deemed necessary.