

**THE UNIVERSITY OF ILLINOIS AT CHICAGO**  
**College of Business Administration**  
**Department of Accounting**

**Accounting 506 – Management Accounting**  
**Spring 2008**

**Instructor:**

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Office Hours: 12:30 – 2:00 pm and 5:00 – 6:00 pm Tuesday and Thursday.

**Course Objectives:**

This course provides a comprehensive, graduate level exploration of management accounting. The course deals with the use of accounting information for strategic, tactical, and operating decisions with a focus on strategic cost management. Emphasis is on using cost and other management accounting information in making sound decisions, its effect on managerial behavior, and its use in formulating and implementing strategy, and issues of design and operation of management control systems including consequences of performance measurement. Specifically, this course aims to:

- Develop and enhance your understanding of the nature of cost and accounting information in organizations, your ability to use that information in making sound decisions, and your skill in assessing the consequences of these decisions.
- Develop and enhance your understanding of the process and structure of management planning and control systems as a means to achieve corporate objectives.

**Required Text:**

***Managerial Accounting for Managers:*** Noreen, Brewer, and Garrison. McGraw-Hill, Inc. 1<sup>st</sup> ed, 2008.

**Teaching Method:**

I consider learning to be a joint endeavor. It is my job to facilitate learning. It is your job to read the assigned materials and work the assigned exercises, problems, and cases before they are discussed in class. This calls for a lot of effort on your part. However, it is the only way you can successfully learn the course material. The classes are lecture, discussion, problem solving, and firm case analysis oriented. You are encouraged to ask questions and provide comments as considered appropriate. Every student is expected to participate.

**Grading:**

Course final grades will be determined based upon the following criteria:

First Exam	35%	140 points
Second Exam	40%	160 points
Team Assignments	15%	60 points
Homework	<u>10%</u>	<u>40</u> points
Total	<u>100%</u>	<u>400</u> points

Final grades will be based on a straight 90, 80, 70, 60, scale for an A, B, C, D, etc. The scale may be lowered if deemed necessary.

**Incomplete:**

Incompletes will be granted only in documented cases of undue hardship or clearly extraordinary circumstances, and according to university policies.

**Homework:**

Reading assignments include "Review Problems". Skip appendices unless specified. Homework exercises, problems, and cases should each be answered separately to ease collection. Homework will be randomly collected on the stated due dates for grading. Late homework or e-mail homework will not be accepted. Written homework solutions will be available shortly after the assignments are discussed in class.

**Exams:**

Exams will consist of problems and may contain some multiple choice questions. They are to be taken as scheduled in the course calendar. There will be **no make-up exams**.

**Attendance:**

Regular class attendance is essential and expected. There is a direct correlation between attendance and success in the course. If you miss a class session due to sickness or emergency, it is your responsibility to obtain the class notes from a classmate. You are responsible for everything covered in all class sessions.

**Academic Integrity:**

In all courses, you are expected to conduct yourselves in a manner that is consistent with the university standards of academic honesty. Any student who cheats on an assignment or exam will receive a grade of "F" for the course and may also be dismissed from the university.

**General:**

Every effort will be made to adhere to the information and schedule set forth in this syllabus. Any changes, which are necessitated as the semester progresses, will be announced on a timely basis. Regular attendance will insure that you are aware of any modification mad

**Accounting 506  
COURSE CALENDAR**

#	Date	Day	Activity and Assignment
1	Jan. 15	T	Course introduction, policies, and resources. Ch.1: <b>Managerial Accounting and the Business Environment.</b> <b>Homework:</b> All the assignments are from exercises, problems, cases, and research and applications. HW: 1-1, 4, 7.
2	Jan. 22	T	Ch. 2: <b>Cost Terms, Concepts, and Classifications.</b> HW: 2-7, 11, 14, 16, 22, 24. Team Assignment #1: <b>2-26 (Due Feb. 5)</b>
3	Jan. 29	T	Ch. 3: <b>Systems Design: Job-Order Costing.</b> HW: 3-1, 16, 17, 18, 21, 28. Team Assignment #2: <b>3-29 (Due Feb. 19)</b>
4	Feb. 5	T	Team assignment #1 is due. Ch. 4 and Appendix 4A: <b>Cost Behavior: Analysis and Use.</b> HW: 4-1, 15, 17, 20, 27. Team Assignment #3: <b>4-28 (Due March 4)</b>
5	Feb. 12	T	Ch. 5: <b>Cost-Volume-Profit Relationships.</b> HW: 5-2, 3, 19, 25, 27, 32. Team Assignment # 4: <b>5-34 (Due March 18)</b>
6	Feb. 19	T	Team assignment #2 is due. <b>Ch.6: Variable Costing: A Tool for Management.</b> HW: 6-7, 11, 13, 16, 19
7	<b>Feb. 26</b>	<b>T</b>	<b>First Exam (Chapters 1 – 6)</b>
8	March 4	T	Team assignment #3 is due. Ch. 7: <b>Activity-Based Costing: A Tool to Aid Decision Making.</b> HW: 7-3, 4, 5, 7, 8, 20 Team Assignment #5: <b>7-26 (Due April 1)</b>
9	March 11	T	Ch. 8: <b>Profit Planning.</b> HW: 8-8, 9, 11, 15, 23
10	March 18	T	Team assignment #4 is due. Ch. 9: <b>Standard Costs and the Balanced Scorecard.</b> HW: 9-4, 8, 14, 17, 21. Team Assignment #6: <b>9-29 (Due April 15)</b>
	<b>March 25</b>	<b>T</b>	<b>Spring Vacation</b>
11	April 1	T	Team assignment #5 is due. Ch. 10: <b>Flexible Budgets and Overhead Analysis.</b> HW: 10-1, 2, 3, 4, 13, 19, 23, 28.
12	April 8	T	Ch.11 and Appendices A and B: <b>Segment Reporting and Decentralization.</b> HW: 11-4, 5, 7, 11, 12, 23, 30.

13	April 15	T	Team assignment #6 is due. Ch.12: <b>Relevant Costs for Decision Making.</b> HW: 12-2, 3, 4, 5, 9, 12, 19, 20.
14	April 22	T	Ch. 13 and Appendices A and C: <b>Capital Budgeting Decisions.</b> HW: 13-1, 2, 4, 5, 6, 8, 21, 24.
15	<b>April 29</b>	<b>T</b>	<b>Second Exam (Chapters 7 – 13)</b>

*Best Wishes*