

American University of Central Asia
Bachelor of Business Administration

Syllabus

FIN – 295.1 “Management Control Systems”

Course Number: 4170
Number of Credits: 6
Prerequisites: FIN-280 – Financial Accounting-I

Language of Instruction: English

Course Description: This course provides students with an inclusive framework for understanding management accounting. Via opportunity costs and organizational architecture, we examine the trade-offs created by accounting systems. By the end of the course, students will know and appreciate the strengths and limitations of an organization’s accounting system and be equipped to design and use accounting systems for decision making and control.

Much of our discussion will focus on the theoretical and conceptual underpinnings of accounting systems. We also will work through numerous contextually-rich problems and cases. Moreover, we will use ample real-world examples to both motivate and illustrate the integral roles of management accounting in organizations.

Course Student Learning Outcomes: By the end of this course, the students should be able to:

- Have a comprehensive understanding of the strengths and limitations of an organization’s accounting system.
- Design and use accounting systems for decision making and control.
- Effectively and efficiently communicate their solutions to novel and complex issues and problems.

Academic Dishonesty:

As defined, academic dishonesty is a "failure to maintain academic integrity" Failing to maintain academic integrity includes obtaining or giving help on an examination, doing work for another student, and plagiarism.

Plagiarism is a serious issue in academic settings. There is a general rule for avoiding plagiarism: never attempt to pass off another’s work as your own. More specific guidelines are:

- Do not copy words from any source without quoting and citing that source. The quotation should be reproduced in the exact manner in which the quote is taken.
- Do not use the ideas, concepts or opinions from any source without citing that source. Included are key terms, technical concepts and original views.
- Paraphrasing is acceptable; however, one must take care to cite the source and not misrepresent the original thesis. Paraphrasing often is the area in which most charges of plagiarism result.

Students are expected to maintain high ethical standards in all their courses. All cases of academic dishonesty will result in a failing grade and will be referred to the Chair, Business Administration department for administrative review.

Academic Policies:

Academic Policies are not course specific and therefore are created and maintained separately from this syllabus. One may examine AUCA Academic Policies in the AUCA Catalog.

Course Materials

Item	Author(s)	Reference
1	Zimmerman, J. L.	Zimmerman, J. L. 2017. <i>Accounting for Decision Making and Control</i> (9 th Edition). New York, NY: McGraw-Hill.

Access to the eBook: http://connect.mheducation.com/class/j-pillai-spring-2017_2

Step 1: Click **Register Now** to get started.

Step 2: Each student will enter his or her **e-mail address** to create an account.

Step 3: Start **Courtesy Access**.

Course Policies

Issue	Policy
Changes	The course instructors reserve the right to modify any and all portions of this syllabus at any time during the period of the course. Any modifications will be communicated in writing to students.
Submission of assignments	Written assignments are to be completed in APA style Format – Publication Manual of the American Psychological Association (You can use the following source for the guidelines: https://owl.english.purdue.edu/owl/resource/560/01/) Assignments are to be submitted online through Connect or as specified by Professor.
Attendance & Participation	Both class attendance and class participation are important for effective learning in our course. The theory and problems we will be discussing are not always easy to grasp, and we will be doing numerous in-class activities. Moreover, all of us benefit greatly from each class participant being in attendance and engaged in class discussions. I will take attendance every day. Student can miss only 2 classes if s/he has a valid reason (illness, special circumstances – notified in advance). In case of any further missing (more than 2 classes), student will face a 3-point decrease for each class of absence. Students not paying close attention during classes (talking on irrelevant themes, being more than 15 minutes late, preparing for other classes) will be considered as being absent. <u>Students with 100% attendance will have a 3 bonus-point added to their final grade.</u>
Electronic devices	It is not allowed to use your smart phone during the lectures neither during the tutorials. This also implies that it is not allowed to make pictures from the slides in class. Using your tablet or laptop to make notes is allowed. Using these and other electronic devices during class without permission or for non-course related purposes, however, results in handing over the device to the teacher

	(without further discussion) till the end of the class. Therefore, it is important to bring your regular calculator to the tutorials.
Quizzes, In-class assignments, Midterm exam and Final exam.	Quizzes and in-class assignments are short intermediate tests that are intended to prepare students for midterm and final exams. The midterm, final exam, quizzes and in-class assignments are all closed book exams. They will consist of open questions (bookkeeping techniques) and closed questions. Only pens, pencils, erasers, calculators and Chart of Accounts are allowed to use during quiz and exam sessions. <u>Students who do not have calculators are not allowed to take any tests.</u> Mobile phones are not allowed to be used during exam sessions. Quizzes last 15-20 minutes, in-class assignments – 20-30 minutes, midterm exam – 75 minutes, final exam – 75 minutes. <u>Students who have missed test having a valid reason will have a greater point load on their final exam corresponding to the missed test points.</u>

Grade Component	Percent
Exam 1	20%
Exam 2	25%
Final Exam	35%
Attendance and Participation	20%
Total	100%

Overall Course Grading

The grading scale, which is standard in the Business Administration department, is as follows:

A	100 - 93	C	76 - 73
A-	92 - 90	C-	72 - 70
B+	89 - 87	D+	69 - 67
B	86 - 83	D	66 - 63
B-	82 - 80	D-	62 - 60
C+	79 - 77	F	59 - 0

The grade of **C** implies a student's performance is "satisfactory." This represents a student that has understood the subject material, shows reasonable competence, and conforms to the minimum requirements.

The grade of **B** represents "good scholarship." This identifies a student that has performed at a higher than satisfactory level, exhibits proficient use of course related terminology, and deals with challenging topics.

The grade of **A** represents "outstanding scholarship." This is reserved for those students that have shown distinction in their performance, advance the general understanding of the material, and apply both terminology and principles in completing course related assignments.

In order to receive full credit, assigned work must be submitted before the scheduled submission deadline. Therefore, students keeping up with the course work and submitting assignments on time is essential. *Late assignments will not be accepted for grading.* If commitments make submitting assignments on schedule impossible, students must consult with the professor at least ten days in

advance to make other arrangements. Failure to plan on your part does not constitute an emergency on our part.

Office hours and contacting your professor

To contact the professors, use the available office hours, e-mail or speak with the Business Administration office manager. During office hours, no appointment is necessary; however, prior notice would be appreciated.

Tentative Schedule with due dates for assignments

Week	Dates	Lecture Topic	Readings Assignment	Tasks
1	17.01-19.01	Introduction & Administration		In-class exercises
2	24.01	Accounting for Decision Making and Control	Chapter 1 (pp. 1 – 18)	Problem 1.5 In-class exercises
	26.01	The Nature of Costs	Chapter 2 (pp. 22 – 28 & pp. 45 – 48)	Problem 2.42 In-class exercises
3	31.01	The Nature of Costs	Chapter 2 (pp. 29 – 45)	Problem 2.37 In-class exercises
	02.02	Opportunity Cost of Capital and Capital Budgeting	Chapter 3 (pp. 85 – 99)	Problems 3.21 and 3.28 In-class exercises
4	07.02	Opportunity Cost of Capital and Capital Budgeting	Chapter 3 (pp. 99 – 111)	Problems 3.8 and 3.23 In-class exercises
	09.02	Organizational Architecture	Chapter 4 (pp. 127 – 139)	Problem 4.17 In-class exercises
5	14.02	Organizational Architecture	Chapter 4 (pp. 139 – 148)	Case 4.2 In-class exercises
	16.02	Responsibility Accounting and Transfer Pricing	Chapter 5 (pp. 161 – 175)	Problem 5.1 Case 5.2 In-class exercises
6	21.02	Responsibility Accounting and Transfer Pricing	Chapter 5 (pp. 175 – 189)	Case 5.3 In-class exercises
7	28.02	Exam 1		
	02.03	Budgeting	Chapter 6 (pp. 216 – 242)	In-class exercises
8	07.03	Cost Allocation: Theory	Chapter 7 (pp. 280 – 300)	In-class exercises
	09.03	Cost Allocation: Practice	Review Chapter 7	Problem 7.30 Case 7.2 In-class exercises
9	17.03	Cost Allocation: Practices	Review Chapter 8	Problem 8.24 Case 8.1 In-class exercises
	19.03	Absorption Cost Systems	Read Chapter	Problems 9.4 and

			9 (pp. 392 – 416)	9.2 In-class exercises
		<i>Spring Break</i>		
10	28.03	Absorption Cost Systems	Review Chapter 9	Problems 9.18 and 9.26 In-class exercises
	30.03	Criticisms of Absorption Cost Systems: Incentive to Overproduce	Read Chapter 10 (pp. 448 – 463)	Problems 10.10 and 10.11 In-class exercises
11	04.04	Criticisms of Absorption Cost Systems: Incentive to Overproduce	Review Chapter 10	Case 10.1 In-class exercises
	06.04	Criticisms of Absorption Cost Systems: Inaccurate Product Costs	Read Chapter 11 (pp. 483 – 509)	Problem 11.9 In-class exercises
12	11.04	Criticisms of Absorption Cost Systems: Inaccurate Product Costs	Review Chapter 11	Case 11.2 In-class exercises
	13.04	Exam 2		
13	18.04	Standard Costs: Direct Labor and Materials	Read Chapter 12 (pp. 538 – 562)	Problem 12.15 In-class exercises
	20.04	Standard Costs: Direct Labor and Materials	Review Chapter 12	Case 12.1 In-class exercises
14	25.04	Overhead and Marketing Variances	Read Chapter 13 (pp. 575 – 591)	Problem 13.12 In-class exercises
	27.04	Management Accounting in a Changing Environment	Read Chapter 14 (pp. 609 – 634)	In-class exercises
15	02.05	Management Accounting in a Changing Environment	Review Chapter 14	Problems 14.4 and 14.11
	04.05	<i>Review</i>		
16	11.05	FINAL EXAM		