Kellstadt Graduate School of Business, DePaul University

Course: ACC 555 - Management Accounting for Decision Making

Lecturer: Thomas J. Morrissey
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Course Description: This course addresses the financial, non-financial, and ethical dimensions of decision-making. It provides students with a conceptual understanding of cost management and managerial accounting skills. Topics include cost behavior, cost-volume-profit analysis, cost systems, budgeting & control and decision-making. Emphasis is on the interpretation and use of accounting information rather than its creation and accumulation.

Method of Instruction: Lecture, problem solving, case study, class discussion, and online discussion.

Homework Assignments and Cases: Homework will be assigned at the end of each class period and groups will be responsible for presenting selected materials the following class period. Chapters should be read before coming to class in order to obtain the maximum benefit from the course.

Cases will be assigned at the end of selected class periods. Groups will be given one week to prepare recommendations and will be responsible for formally presenting to the class.

Written Assignments: An optional written assignment will be assigned during the course.

Office Hours: Available upon appointment.

Grading: The final grade for the course will be determined as follows:

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<th>Points</th>
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<tr>
<td>1st Exam</td>
<td>100</td>
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<tr>
<td>2nd Exam</td>
<td>100</td>
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<tr>
<td>Case Presentation</td>
<td>50</td>
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<tr>
<td>Total Points w/o Paper</td>
<td>250</td>
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<td>Optional Paper</td>
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<td>Total Points w/ Paper</td>
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Scale: Letter Grade % of Total Points

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<td>A</td>
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Course Policies/Academic Dishonesty: Examinations must be taken at the time and date indicated on the syllabus. In general, absence from an examination will result in a score of zero being assigned to the examination. Academic dishonesty will result in automatic failure in addition to the possibility of other punitive actions.
<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
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| Class 1 | Course Introduction  
Cost Terms and Purposes  
Chapter 1 (HFD)  
Chapter 2 (HFD)  
Group Placement and Introduction |
| Class 2 | Cost-Volume-Profit Analysis  
Chapter 3 (HFD)  
Review Chapter 1 and 2 Homework  
Hand Out Case #1 to Group #1 |
| Class 3 | Costing Systems  
Chapter 4 (HFD)  
Chapter 17 (HFD)  
Review Chapter 3 Homework  
Discuss Optional Written Assignment |
| Class 4 | Costing Systems Continued and Activity Based Mgmt  
Chapter 5 (HFD)  
Chapter 13 (HFD)  
Review Chapter 4 and 17 Homework  
Group #1 Presentation  
Hand out Case #2 to Group #2 |
| Class 5 | **Mid-Term Examination** |
| Class 6 | Review Mid-Term Exam Results  
Responsibility Accounting, Human Aspects  
Budgeting Standards  
Chapter 6 (HFD)  
Chapter 7 (HFD)  
Hand out Case #3 to Group #3 |
| Class 7 | Budgeting Standards Continued and  
Capacity Analysis  
Chapter 7 (HFD)  
Chapter 9 (HFD)  
Group #2 Presentation  
Review Chapter 6 and 7 Homework |
| Class 8 | Cost Behavior Analysis  
Chapter 10 (HFD)  
Chapter 11 (HFD)  
Review Chapter 9 Homework  
Group #3 Presentation |
Class 9  Differential Cost Analysis  
Chapter 11 (HFD)  
Chapter 12 (HFD)  
Review Chapter 10 and 11 Homework  
**Optional Written Assignment Due**

Class 10  Differential Cost Analysis and Capital Budgeting  
Chapter 12 (HFD)  
Chapter 20 (HFD)  
Review Chapter 12 Homework

Class 11  **Final Examination**

**Required Text:**


**Notes:** (HFD) = Horngren, Foster & Datar Textbook