

**CLEVELAND STATE UNIVERSITY**  
James J. Nance College of Business Administration  
Department of Accounting and Business Law  
Executive MBA 2009 Program  
Spring Semester 2008

**EBA 606 – ACCOUNTING FOR MANAGERS (4-0-4)**

**COURSE INFORMATION**

**Instructor:** Dr. Heidi H. Meier, CPA

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**Office Hours:** Saturdays before and after class; other times by appointment.

**Prerequisites:** Graduate standing.

**Required Texts:** “Accounting” custom published from *Financial Accounting: Thirteenth Edition*, Williams, Haka, Bettner and Carcello. (McGraw-Hill Primus, 2006)

*Managerial Accounting: Twelfth Edition*, Garrison, Noreen and Brewer. (McGraw-Hill Irwin, Inc., 2008).

Additional materials distributed during the course.

**Recommended Text:** *Workbook/Study Guide for Use with Financial Accounting: Thirteenth Edition*, Williams, Haka, Bettner and Carcello (McGraw-Hill Irwin, Inc., 2008).

*Workbook/Study Guide for Use with Managerial Accounting: Twelfth Edition*, Garrison, Noreen and Brewer (McGraw-Hill Irwin, Inc., 2008).

**Course Catalog**

**Description:** Basic accounting theory and practice covering accounting measurement of income and financial position including: analyzing business events and their effect on the financial position and income of a business; developing skills using management accounting for planning, controlling, and decision making purposes; and exploring the behavioral implications of using accounting methods in decision making.

**Course Objectives:** The focus of this course is on using financial information to make relevant business decisions in a dynamic and global marketplace. Students will learn the importance of financial reporting, underlying accounting assumptions and principles; how to read, prepare and analyze financial statements to make business, investment and credit decisions; and develop their analytical skills to apply accounting methods in planning, budgeting, and other decision making situations.

**Common Body**

**of Knowledge:** Areas covered include, but are not limited to, written communication; quantitative analysis, qualitative concerns; financial analysis; human and organizational behavior; ethical and technological perspectives; and demographic diversity.

**Grading:** The basis for grading in this course is as follows:

Mid-term Exam I (Williams - Chapters 1, 2, 3, 4, 5, & 6)	25%
Mid-term Exam II (Garrison - Chapters 1, 2, 3, 4, 5, 6 & 7)	25%
Project and Presentation	25%
Final Exam (Garrison - Chapters 8, 9, 10, 11, 12, & 13)	25%
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	100%

There will be no make-up exams without prior arrangements.

The following grading scale will determine final grades in the course:  
90% - 100% = A; 80% - 89% = B; 70% - 79% = C; and below 70% = F.

Plus and minus grading will be at the discretion of the instructor to raise, not lower, grades.

**Class Activities:** Classroom time will be devoted to lecture and review of homework problems. All material will be presented in class prior to the completion of homework assignments. Every effort will be made to cover all homework assignments during class.

**Team Projects:** Students will be divided into groups and each group will be assigned the annual report of a corporation for the purpose of analyzing the financial statements of that company. Each group will present their analysis to the class in a 20-30 minute oral presentation and will hand-in a written report of their findings. Further details will be provided in class.

**Please Note:** In order to do well in this course, attendance is very important, and completing all homework assignments is critical. Additional academic tutoring is available for this class. If you are interested in contacting a tutor, I can give you that information. *If you are having problems with any of the material--please let me know as soon as possible!*

**Student Work for Course Portfolio:** The professor reserves the right to retain, for pedagogical reasons, either the original or a copy of your work submitted individually or as a group project for this class. Students' names will be deleted from any retained items.

**Schedule:** The following provides a tentative schedule of topical coverage and dates (W = Williams text; G = Garrison text).

**DAY & DATE**

**ASSIGNMENT**

**Saturday: 1 – 5 – 08 W Chapter 1: “Accounting: Information for Decision Making”**  
E 2, 5, 7 & 12.

**W Chapter 2: “Basic Financial Statements”**  
E 2, 5 & 13; P 3; C 4.

**Saturday: 1 –12 – 08 W Chapter 3: “The Accounting Cycle: Capturing Economic Events”**  
E 1, 5, & 12; P 5.

**W Chapter 4: “The Accounting Cycle: Accruals and Deferrals”**  
E 7; P 5.

**Saturday: 1 –19 – 08 W Chapter 5: “The Accounting Cycle: Reporting Financial Results”**  
E 1, 2 & 4; P 5.

**W Chapter 6: “Merchandising Activities”**  
E 8, 11 & 12; P 5.

**Saturday: 1 – 26 – 08 G Chapter 15: “How Well Am I Doing? Statement of Cash Flows”**  
E 1, 7 & 8.

**G Chapter 16: “How Well Am I Doing? Financial Statement Analysis**  
E 2; & P 16.

**Saturday: 2 – 2 – 08 Midterm Exam I (W Chapters 1, 2, 3, 4, 5 & 6)**

“Ethics in Business: A Perspective,” Robert Cook

“Accounting in Crisis,” *Business Week*, January 28, 2002, 31-48.

*Internal Control – Integrated Framework*, Committee of Sponsoring  
Organizations

Articles on Phar-Mor

**DAY & DATE**

**ASSIGNMENT**

**Friday: 2 – 8 – 08**

**G Chapter 1:** “Managerial Accounting and the Business Environment”

E 1, 2; & P 6.

**G Chapter 2:** "Cost Terms, Concepts, and Classifications”

E 2, 11 & 12.

**G Chapter 3:** "Systems Design: Job Order Costing" &

Appendix 3A: The Pre-Determined Overhead Rate and Capacity

E 1, 3, 12 & 13.

**G Chapter 4:** “Systems Design: Process Costing”

E 2 & 11.

**Saturday: 2 – 16 – 08**

**G Chapter 5:** “Cost Behavior: Analysis and Use”

E 3, 6; & P 17.

**G Chapter 6:** "Cost-Volume-Profit Relationships”

E 10, 12; & P 25.

**G Chapter 7:** “Variable Costing: A Tool for Management”

E 1 & 4.

**Saturday: 2 – 23 – 08**

**G Chapter 8:** "Activity-Based Costing: A Tool to Aid Decision Making”

E 9.

**G Chapter 9:** "Profit Planning”

P 10 & 21.

**G Chapter 14:** “Capital Budgeting Decisions” & Appendices 14A and 14C: “The Concept of Present Value and Future Value and Present Value Tables;” and Appendix 14D: “Income Taxes in Capital Budgeting Decisions”

E 7, 13, 18 & 20.

<u>DAY &amp; DATE</u>	<u>ASSIGNMENT</u>
<b>Saturday: 3 – 01 – 08</b>	<b>G Chapter 10:</b> “Standard Costs and the Balanced Scorecard” E 5; P 16 & 21.  <b>G Chapter 11:</b> “Flexible Budgets and Overhead Analysis” E 7 & 12.
<b>Friday: 3 – 7 – 08</b>	<b>Mid-term Exam II (G Chapters 1, 2, 3, 4, 5, 6, &amp; 7)</b>  <b>G Chapter 12:</b> “Segment Reporting and Decentralization” & Appendix 12A: “Transfer Pricing” E 4, 8 & 12.  <b>G Chapter 13:</b> “Relevant Costs for Decision Making” E 7; & P 22.
<b>Saturday: 3 – 15 – 08</b>	<b>Spring Break</b>
<b>Saturday: 3 – 22 – 08</b>	<b>Team Project Presentations to the Class Review</b>
<b>Saturday: 3 – 29 – 08</b>	<b>Group Work Day</b>
<b>Saturday: 4 – 5 – 08</b>	<b>Final Exam (G Chapters 8, 9, 10, 11, 12, &amp; 13)</b>

**Student Conduct:** Students are expected to do their own work. Academic misconduct, student misconduct, cheating and plagiarism will not be tolerated. Violations will be subject to disciplinary action as specified in the CSU Student Conduct Code. A copy can be obtained on the web page at: [http://www.csuohio.edu/student-life/student\\_handbook/index.html](http://www.csuohio.edu/student-life/student_handbook/index.html) or by contacting Valerie Hinton Hannah, Judicial Affairs Officer in the Department of Student Life.