**MIDDLE EAST TECHNICAL UNIVERSITY**

**DEPARTMENT OF MANAGEMENT**

**Fall 2012**

**EMBA 5403-Accounting for Business Decisions - Managerial**

**Tentative Syllabus**

Professor F.N. Can (Simga) Mugan

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OFFICE HOURS: BY APPOINTMENT

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**Meeting Times and Place :**

|  |  |  |
| --- | --- | --- |
| **5 January 2013 , Saturday, 9:30-13:30** | **G109** | **Management Control** |
| **7 January 2013, Monday, 18:30-21:30** | **G109** | **Cost Classification – Aussie Pies Case \*** |
| **9 January 2013, Wednesday , 18:30 – 21:30** | **G109** | **Costiıng Systems – Shun Electronics Company\*** |
| **12 January 2012, Wednesday , 18:30 – 21:30** | **G109** | **CVP – Blackheath Manufacturing Company\*** |
| **14 January 2013, Monday, 19:00-21:00** | **G109** | **Exam** |

* Harvard Cases – please check your group mail to learn how to purchase them.

**AIM OF THE COURSE**:

The course is designed to introduce management control systems. In so doing, emphasis will be on the rational and assumptions of managerial accounting.

**PREREQUISITES: EMBA 5401 registration**

**Topics Covered**:

|  |  |
| --- | --- |
| **Session** | **Topic** |
| **1** | Management Control |
| **2** | Cost Classification and Cost Behavior |
| **3** | Unit Cost Computations and Costing Systems |
| **4** | Review and Final Exam |

Text book: Any Management or Managerial Accounting printed after 2000 will be sufficient. I will provide power point presentations that cover the main points. We will have interactive problem solving sessions in the classroom.

Accounting for Managers: Interpreting Accounting Information for Decision-Making    
**By:** Paul M. Collier **Price: $58.50**  
**Format:** Adobe Reader PDF eBooks

Power point presentations are available at the web site

**Grading Policy:**

Class participation 25%

Final exam 75%