**MIDDLE EAST TECHNICAL UNIVERSITY**

**DEPARTMENT OF MANAGEMENT**

**Fall 2012**

**EMBA 5412-Managerial Accounting Tools for Decision Making**

**Tentative Syllabus**

Professor F.N. Can (Simga) Mugan

OFFICE: G 103 PH: 210-2014/3005

OFFICE HOURS: BY APPOINTMENT

e-mail: mugan@metu.edu.tr

http:// [www.metu.edu.tr/~mugan](http://www.metu.edu.tr/~mugan)

**Meeting Times and Place :**

|  |  |  |
| --- | --- | --- |
| **1 Dec 2012 Saturday** | **9:30-13:30** | **G** |
| **3 Dec 2012 Monday**  | **18:30-21:30**  | **G** |
| **5 Dec 2012 Wednesday** | **9:30-13:30** | **G** |
| **7 Dec 2012 Saturday** | **9:30-13:30** | **G** |

**AIM OF THE COURSE**:

The course is designed to meet the needs of executives in the short-term decision making process. In so doing, it aims to equip the managers with short-term decision tools to be used for various decisions.

**PREREQUISITES: EMBA 5401**

**Topics Covered**:

|  |  |  |
| --- | --- | --- |
| Session 1 | Cost Allocation | Plantwide Cost allocation and Pricing -Zauner Ornaments Case\* |
| Session 2 | Pricing  | Using accounting information for pricing decisions-AT and T Case\* |
| Session 3 | Differential Analysis for Decision Making | Info-Tech Research Group Case\* |
| Session 4 | Performance Evaluation and Balanced Score Card | Citibank Case\* |

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

Text book: Any Management or Managerial Accounting printed after 2000 will be sufficient. I will provide power point presentations that cover the main points.

**Grading Policy:**

Class participation 25%

Case Presentations: 40%

Final exam 35%