

AMIS 4310

Topics in Management Accounting

Autumn 2016 Course Information

Course Content and Objectives:

This course focuses on the strategic nature of management accounting and emphasizes the critical role that information plays in decision-making, strategy execution, and overall enhancement of a firm's value. Primarily taught through case studies, this course will utilize and build upon the concepts studied in prior Management Accounting courses, and allow the students an opportunity to see how these concepts fit together.

Cases:

Students will work on the cases in groups of three. Each group will be required to submit written Case Analysis (3-5 pages plus Exhibits) for each of the cases included in the syllabus. By the second day of class (August 25), you should form groups of three to work on the cases. Please give me names of your group members on that day.

Course Web Site:

The complete syllabus and course resource materials are available on the course web site at the URL address listed below:

<http://fisher.osu.edu/~mulchandani.3/amis4310Autumn2016/>

Required Materials:

A course packet containing the cases is available at the OSU bookstore.

Faculty Information:

Personnel:	Office:	Office Phone:	Email:
Prakash Mulchandani	Fisher 340	247-6267	mulchandani.3@osu.edu

Course Lecture Section Information:

Days	Time:	Place	Office Hours
T/R	2:20pm - 3:40pm	Mason 405	T/R 4:00-5:00pm and by appointment

Course Exam Information:

Event	Date	Time	Place
Exam #1	September 22	2:20pm - 3:40pm	Mason 405
Exam #2	November 1	2:20pm - 3:40pm	Mason 405
Exam #3	December 9	4:00pm - 5:45pm	Mason 405

The exams *will be* cumulative in nature. These exams will be in problem and multiple choice formats, with each answer being either right or wrong. Sample questions, along with answers, for each topic covered in class are included in the course web site. **In addition, each exam will include at least one question on a case covered during the corresponding module. The associated case will be given to you during the exam.**

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Assignment Schedule – Autumn 2016

DATE	TOPICS	READINGS	CASE POINTS
August 23	Course Syllabus Discussion		
August 25	Cost Terminology and Concepts	Lecture	
August 30	Cost Terminology and Concepts (Cont.)	Lecture	
September 1	Measuring Product Costs	Seligram, Inc.; Electronic Testing Operations	30
September 6	Job Order Costing	Lecture	
September 8	Job Order Costing (Cont.)	Lecture	
September 13	Cost Behavior, Capacity Analysis and the Downward Demand Spiral	Bridgeton Industries: Automotive Component & Fabrication Plant	40
September 15	Activity-Based Costing	Lecture	
September 20	Activity-Based Costing	Destin Brass Products Co.	30
September 22	Exam #1		
September 27	Exam 1 Review/ Cost-Volume-Profit Analysis	Lecture	
September 29	Cost-Volume-Profit Analysis (Cont.)	Lecture	
October 4	Break-even Analysis	Caribbean Internet Café	30
October 6	Relevant Information for Decision Making	Lecture	
October 11	Relevant Information for Decision Making (Cont.)	Lecture	
October 18	Business Decisions	Salem Telephone Company	30
October 20	Building Profit Plans	Lecture	
October 25	Operating Decisions	Superior Manufacturing Company	40
October 27	Profit Planning and Budgeting	Cafes Monte Bianco: Building a Profit Plan	35
November 1	Exam #2		
November 3	Exam 2 Review/Variance Analysis I	Lecture	
November 8	Variance Analysis I (Cont.)	Lecture	
November 10	Variance Analysis II	Lecture	
November 15	Profit and Cost Center Performance Evaluation	Compagnie du Froid S.A.	50
November 17	Production Volume Variance	Polysar Limited	35
November 22	Capital Budgeting	Lecture	
November 29	Capital Budgeting (Cont.)	Lecture	

December 1	Transfer Pricing	Lecture	
December 6	Capital Budgeting Decisions	The Super Project	40
December 9	Exam #3 (4:00pm-5:45pm)		