

INTERAMERICAN UNIVERSITY OF PUERTO RICO
METROPOLITAN CAMPUS
FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES
SCHOOL OF ECONOMIC
GRADUATE PROGRAM

SYLLABUS

I. INFORMATION GENERAL

Course	:Accounting As Toll For Executive Action
Code and Number	:QODS 6020
Credits	:3 Credits
Academic Term	:
Professor	:
Office Hours	:
Office Telephone	:
E-mail	:

II. DESCRIPTION

Study of the managerial decisions through the techniques of the planning and control. Analysis of profit planning, responsibility accounting, patterns of cost behavior and the application of accounting data for basic planning and control decisions.

III. OBJECTIVES

1. The student will obtain an understanding of the planning and control techniques.
2. The student will become familiar with the analysis of the pacification of earnings, responsibility accounting, and patterns of cost behaviors.
3. The student will understand how accounting information is used in connection with the basic planning and control decision.
4. The student will learn to apply cost analysis to short-term decisions.
5. The student will learn to prepare and utilize operational and financial budgets.
6. The student will learn to prepare and utilize capital budget in their decision-making.
7. The student will learn to utilize performance measures.

Text:

Managerial Accounting, 10th ed,; Louderback & Colmen.

IV. CONTENT

Cases from a different chapter and theme will be discussed each week. Cases can be discussed with the teacher via e-mail.

Themes:

Introduction

Pacification of sales

- analyzing earning goals

Cost Analysis

Short-term decisions

Operational and financial budget

- sales
- expenses

Capital budgeting decisions

- Types of decisions – capital budgeting
- Qualitative and strategic consideration

Capital budgeting decisions

- Sensitivity analysis
- Mutually excluding alternatives

Performance division measures

- decentralization
- performance measures
- behavioral problems
- measuring problems
- special problems – multinational companies

V. ACTIVITIES

Case discussions

Suggested reference material:

- a. Journal of Accountancy
- b. Computer in Accounting
- c. Journal of Business Communication
- d. Cost accounting, 12 ed., de Horngren, Datar & Foster, Published by Pearson, Prentice Hall, ISBN: 0-13-149538-0
- e. Accountant digest
- f. Accounting news

- g. Business Week
- h. Business Puerto Rico
- i. Harvard Business Review

VI. EVALUATION

Grading activities: Three research Works and problems assigned for class discussion.

Work 1	=100 points
Work 2	=100 “
Work 3	=100 “
Assigned problems	= <u>100</u> “
Total points	<u>400</u> points

Grading is based on a normal master's scale

100 - 90	A
89 - 80	B
79 - 70	C
69 - 0	F

VII. SPECIAL NOTES

A. Special Accommodations

Students who require special accommodations must request these services at the beginning of the course as soon as they notice that they need help. Students can access this service with Professor Jose Rodriguez, Coordinator of Students with Special Needs at the Guidance and Counseling Office on the first floor at Metro's Student Center.

B. Plagiarism

Plagiarism, dishonesty, fraud and any other type of manipulation or inappropriate behavior related with academic performance are unacceptable in our institution. Disciplinary actions will be taken on students found guilty of such practice as established in Chapter V, Article 1, Section B.2 of the Student's Rules and Regulations handbook.

<http://metro.inter.edu/servicios/documentos/reglamentosestudiantes2006.pdf>

Inter American University has very strict regulations regarding plagiarism (using the ideas or words of others without giving proper credit), so it is important that you specifically read Chapter 5, Article 1, Section B.2c of the

Student' Rules and Regulations Handbook. This section clearly explains what plagiarism is. In addition, it explains the types of sanctions students are exposed to when they commit it.

C. Use of Electronic Devices

Cellular (mobile) telephones and any other electronic device that could interrupt the teaching-learning process or disrupt a milieu favorable for academic excellence will be deactivated. Critical situations will be dealt with in an appropriate manner. The use of electronic devices that permit the accessing, storing or sending of data during tests or examinations is prohibited.

VIII. RESOURCES

G. Victor Hallman, Herry S. Rosenbloom. Employee Benefit Planning.
Latest Edition. Prentice Hall ISBN0132754967

<http://www.accountingeducation.com>

<http://www.fasb.org>

IX. BIBLIOGRAPHY ACTUAL AND CLASSICAL

Hallman, G. V. (2011) Financial Planning for Retirement. McGraw-Hill.

Others references:

Ley 169 de 1968

Ley de Compensaciones por Accidents del Trabajo de PR

Ley 447 de 1951; según enmendada

Rev. 2006;2013