Instructor: Frederick Lindahl  
Office: Funger Hall, 601U  
Tel.: (202) 994-5639  
Office hours: by appointment or by chance  
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Class meeting: Wednesday  
1957 E Street, room E112  
19:10 – 21:40

Course description: This introductory course prepares managers to use appropriately internal financial information to (a) make resource allocation decisions and (b) to exercise management control. We will learn some of the details of preparation so that you will understand how information that you rely on has been created. My primary goal of the course is to develop an appreciation of the strategic importance of cost data collection and analysis in successful management. A second goal is to develop an understanding of the cost accumulation process so that you, as a manager, can communicate effectively with the controller and other management accountants. The third goal is to master specific techniques for using cost data in (1) product and customer analysis, (2) decision making, and (3) planning, control and performance.

Grading: The final course grade will be a weighted average of the following.

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Final examination</td>
<td>60%</td>
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<tr>
<td>Quizzes</td>
<td>15%</td>
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<tr>
<td>Homework</td>
<td>5%</td>
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<tr>
<td>Class participation</td>
<td>20%</td>
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Final examination: It will be administered in the week after the last class. See the homework sheet for the date. A sample exam will be available on Blackboard to give you an idea of the format.

Quizzes: There will be 6 quizzes, administered at the beginning of classes as indicated on the homework assignment sheet. They will be 10-15 minutes long.

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The lowest grade will not be counted. Thorough preparation for the class will insure you’re prepared for the quiz.

- “Thorough preparation” means (a) having absorbed the lessons of the previous class, (b) having read any reading assignment for the current class, and (c) having made a conscientious effort to answer the discussion questions for the case.

Homework This will be graded for effort, not for correctness. Attempting to do the homework problems will help you to prepare for class by alerting you to things that you don’t fully understand.

Class participation Case analysis and discussion succeed only when students are prepared to discuss and defend their analysis, question that of others, and share viewpoints and experiences. Your grade will depend more on the quality than the quantity of your contribution. You should be active in the discussions, but do not feel that you have to speak in every class.


- If you can find a used 3rd edition, you can use it. We’ll have to be sure that the problem numbers are adjusted so you’re solving the same problems as if you’re using the 4th edition.

The case material, and one reading, is available as a “coursepack” from Harvard Business Publishing. The link is

http://cb.hbsp.harvard.edu/cbmp/access/52309937

Note that even if you’ve used coursepacks before, you must “register” for this coursepack.

Problems, other cases, and other readings will be distributed in paper form for longer items, or on Blackboard for short assignments. I will also use Blackboard to distribute, after class, homework solutions, case summaries, or other relevant material.

Quality I aim to meet the following quality standards in this course.

1. Quizzes will be returned on the class following.
2. I will answer e-mail and phone calls within one working day.
3. Homework solutions, class notes and case solutions will be available on Blackboard within one working day after class.

Attendance Cases will arise when students must miss a day of class. It is your responsibility to check with fellow students or me about announcements or new information. You should arrange to turn in your homework before the class. If you miss one quiz, that will be the one that’s dropped from grading; if you miss more than one, we’ll arrange a make-up.

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On March 10, 1995, The George Washington University adopted a Code of Academic Integrity. This code strictly governs the conduct of this course.

For my part, I have the obligation to provide a clear explanation of permissible conduct in preparing assignments. To that end:

The quizzes and final examination are individual projects. The specific directions will accompany the exams, but in no case will sharing of calculators or any other form of cooperation be permitted.

You are free to cooperate on the cases and homework problems before class; in fact, I encourage it. Do not simply copy each other’s homework solutions, however.

For your part, be familiar with the Code. If you have any question about its applicability to any part of this course, please let’s discuss it.