

SYLLABUS: ACCT 6302 – CONTEMPORARY CONTROL SYSTEMS

Catalog Description: A study of the design, implementation, and evaluation of control systems intended to support and direct strategic objectives of various organizations.

Prerequisite(s): ACCT 6301

Course Objectives: Students will be expected to understand, critically analyze, and communicate their thoughts about:

Different types of controls and how these controls can be used effectively to influence behavior and improve organizational performance.

The benefits and limitations of accounting-based controls that are common in many organizations.

The similarities and differences between control systems used by organizations of different sizes and in different industries.

The types of information that accounting information systems can provide to management for decision making.

Current Textbook: Textbook and/or selected readings and other materials are the responsibility of the instructor of record and will be specified on a semester-by-semester basis in the course syllabus.

Evaluation Process: Evaluation is the responsibility of the instructor of record and will be specified on a semester-by-semester basis in the course syllabus.

Required Course Content: Traditional cost control systems, to include:
Cost behavior
Job order
Process costing
Standard costing
Incremental and full costing
Activity-based costing and activity-based management control systems
Financial results control systems, to include:
Profitability planning and decentralized (segment) performance
Problem areas in financial-results control
Capital investment decisions

Optional Course Content: Control issues that arise in a multinational setting

Course Curriculum Dr. Shirley A. Davenport
Coordinator: