Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should **not** be used to purchase course materials.
COURSE SYLLABUS

BUSI 601
ACCOUNTING FOR DECISION MAKING

COURSE DESCRIPTION
This is a graduate level course in cost management with a strategic cost emphasis. The course presents an in-depth study of contemporary management techniques used by managers in a contemporary business environment. The balanced scorecard, critical success factors, and strategic analysis are emphasized and integrated with other decision making techniques in this accounting course.

RATIONALE
Foundational to the degree of Master of Business Administration is a thorough understanding and wise application of cost management and contemporary management techniques. No manager can consistently manage effectively or efficiently produce long-run success in a business organization without this knowledge and ability. Cost management information provides the information the manager needs to develop and implement strategies crucial to the long-run competitive success of the firm.

I. PREREQUISITE
For information regarding prerequisites for this course, please refer to the Academic Course Catalog.

II. REQUIRED RESOURCE PURCHASE
Click on the following link to view the required resource(s) for the term in which you are registered: http://bookstore.mbsdirect.net/liberty.htm

III. ADDITIONAL MATERIALS FOR LEARNING
A. Computer with basic audio and video equipment
B. Internet access (broadband recommended)
C. Microsoft Office
D. Students should access the library link within Connect for additional resource. Students who are not familiar with cost accounting concepts should review this material for additional practice, particularly before exams. Registration is required, but it is free.

IV. MEASURABLE LEARNING OUTCOMES
Upon successful completion of this course, the students will be able to:
A. Utilize the process that an organization goes through in choosing its competitive strategy, including the identification and measurement of critical success factors in evaluating an existing organization.

B. Analyze the relationship between basic cost concepts and the use of information in the four business functions.

C. Apply various cost constructs to strategic management using knowledge of the planning and decision making function.

D. Summarize knowledge of the operational control and management control functions by applying various cost constructs to strategic management.

E. Integrate biblical principles into decision making related to cost management.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

A. Textbook readings and lecture presentations

B. Course Requirements Checklist

After reading the Course Syllabus and Student Expectations, the student will complete the related checklist found in Module/Week 1.

C. Discussion Board Forums (2)

Discussion boards are collaborative learning experiences. Therefore, the student will participate in 2 Discussion Board Forums, each spanning 2 modules/weeks. In the first module/week, the student will submit a thread of 200–400 words directly addressing the forum prompt. The student will also submit his or her thread via a SafeAssign submission link, which will check the level of originality in the thread. In the following module/week, the student will submit a meaningful reply of 200–350 words to a classmate’s thread. All posts must contain references to the textbooks and scholarly journal articles and adhere to current APA format.

D. Individual Learning Projects (2)

The student will submit 2 Individual Learning Projects. The first project requires the analysis and evaluation of an organization. The second project is a research paper that explores a contemporary management technique and applies it to the organization evaluated in the first project. Both projects must adhere to current APA format.

E. Exams (3)

The student will complete 3 exams based on the Reading & Study material for the assigned modules/weeks. The exams will be open-book/open-notes and contain 50 multiple-choice and true/false questions. The student will have 2 hours and 30 minutes to complete each exam. Some of the questions will be computational in nature; however, all will require the student to analyze, synthesize, and apply the Reading & Study material in order to produce the correct answer. Thus, despite the exams being open-book/open-notes, the student will not necessarily be able to find the exact answers in the Reading & Study material.
VI. COURSE GRADING AND POLICIES

A. Points

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Requirements Checklist</td>
<td>10</td>
</tr>
<tr>
<td>Discussion Board Forums</td>
<td></td>
</tr>
<tr>
<td>Threads (2 at 80 pts ea)</td>
<td>160</td>
</tr>
<tr>
<td>Replies (2 at 70 pts ea)</td>
<td>140</td>
</tr>
<tr>
<td>Individual Learning Projects (2 at 200 pts ea)</td>
<td>400</td>
</tr>
<tr>
<td>Exam 1 (Modules 1–3)</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2 (Modules 4–5)</td>
<td>100</td>
</tr>
<tr>
<td>Exam 3 (Modules 6–8)</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1010</strong></td>
</tr>
</tbody>
</table>

B. Scale

- A = 940–1010
- A- = 920–939
- B+ = 900–919
- B = 860–899
- B- = 840–859
- C+ = 820–839
- C = 780–819
- C- = 760–779
- F = 0–759

C. Late Assignment Policy

If the student is unable to complete an assignment on time, then he or she must contact the instructor immediately by email.

Assignments that are submitted after the due date without prior approval from the instructor will receive the following deductions:

1. Late assignments submitted within one week of the due date will receive a 10% deduction.
2. Assignments submitted more than one week late will receive a 20% deduction.
3. Assignments submitted two weeks late or after the final date of the course will not be accepted.
4. Late Discussion Board threads or replies will not be accepted.

Special circumstances (e.g. death in the family, personal health issues) will be reviewed by the instructor on a case-by-case basis.

D. Quizzes/Tests/Exams

For timed quizzes/tests/exams, the student is required to complete the quiz/test/exam within the assigned time. For the student who exceeds this time limit, a penalty of 1 point will be deducted for each minute, or part thereof, he/she exceeds the assigned time limit.

E. Disability Assistance

Students with a documented disability may contact Liberty University Online’s Office of Disability Academic Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.
# Course Schedule

## BUSI 601


<table>
<thead>
<tr>
<th>Module/Week</th>
<th>Reading &amp; Study</th>
<th>Assignments</th>
<th>Points</th>
</tr>
</thead>
</table>
| 1           | Blocher et al.: chs. 1–2  
Hicks: Module 1  
1 presentation | Course Requirements Checklist  
Class Introductions  
DB Forum 1 Thread | 10  
0  
80 |
| 2           | Blocher et al.: chs. 3, 5  
Hicks: Module 2  
1 presentation | DB Forum 1 Reply | 70 |
| 3           | Blocher et al.: chs. 10, 16  
Hicks: Module 3  
1 presentation | Exam 1 | 100 |
| 4           | Blocher et al.: ch. 7  
Hicks: Module 4  
1 presentation | Individual Learning Project 1 | 200 |
| 5           | Blocher et al.: chs. 8–9  
Hicks: Module 5  
1 presentation | DB Forum 2 Thread  
Exam 2 | 80  
100 |
| 6           | Blocher et al.: ch. 4  
Hicks: Module 6  
1 presentation | DB Forum 2 Reply | 70 |
| 7           | Blocher et al.: ch. 11  
Hicks: Module 7  
1 presentation | Individual Learning Project 2 | 200 |
| 8           | Blocher et al.: chs. 13, 18  
Hicks: Module 8, Additional Topics, Final Correlation  
1 presentation | Exam 3 | 100 |

**Total**: 1010

DB = Discussion Board

**NOTE:** Each course module/week begins on Monday morning at 12:00 a.m. (ET) and ends on Sunday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on Friday.