

**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***

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### **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/video output equipment
- B. Internet access (broadband recommended)
- C. Blackboard [recommended browsers](#)
- D. Microsoft Office

**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

Course Requirements Checklist		10
Discussion Board Forums		
Threads (2 at 80 pts ea)		160
Replies (2 at 70 pts ea)		140
Individual Learning Projects (2 at 200 pts ea)		400
Exam 1	(Modules 1–3)	100
Exam 2	(Modules 4–5)	100
Exam 3	(Modules 6–8)	100
	<b>Total</b>	<b>1010</b>

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. 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.

D. Disability Assistance

Students with a documented disability may contact Liberty University Online’s Office of Disability Accommodation Support (ODAS) at [LUODAS@liberty.edu](mailto:LUODAS@liberty.edu) to make arrangements for academic accommodations. Further information can be found at [www.liberty.edu/disabilitysupport](http://www.liberty.edu/disabilitysupport).

If you have a complaint related to disability discrimination or an accommodation that was not provided, you may contact ODAS or the Office of Equity and Compliance by phone at (434) 592-4999 or by email at [equityandcompliance@liberty.edu](mailto:equityandcompliance@liberty.edu). Click to see a full copy of Liberty’s [Discrimination, Harassment, and Sexual Misconduct Policy](#) or the [Student Disability Grievance Policy and Procedures](#).

## ***COURSE SCHEDULE***

### **BUSI 601**

Textbook: LUC: Blocher & Hicks, *Accounting for Decision Making* (2019).

<b>MODULE/ WEEK</b>	<b>READING &amp; STUDY</b>	<b>ASSIGNMENTS</b>	<b>POINTS</b>
<b>1</b>	Blocher & Hicks: chs. 1–2, Study Guide Module 1 1 presentation	Course Requirements Checklist Class Introductions DB Forum 1 Thread	10 0 80
<b>2</b>	Blocher & Hicks: chs. 3, 5, Study Guide Module 2 1 presentation	DB Forum 1 Reply	70
<b>3</b>	Blocher & Hicks: chs. 10, 16, Study Guide Module 3 1 presentation	Exam 1	100
<b>4</b>	Blocher & Hicks: ch. 7, Study Guide Module 4 1 presentation	Individual Learning Project 1	200
<b>5</b>	Blocher & Hicks: chs. 8–9, Study Guide Module 5 1 presentation	DB Forum 2 Thread Exam 2	80 100
<b>6</b>	Blocher & Hicks: ch. 4, Study Guide Module 6 1 presentation	DB Forum 2 Reply	70
<b>7</b>	Blocher & Hicks: ch. 11, Study Guide Module 7 1 presentation	Individual Learning Project 2	200
<b>8</b>	Blocher & Hicks: chs. 13, 18, Study Guide Module 8 (Additional Topics, Final Correlation) 1 presentation	Exam 3	100
<b>TOTAL</b>			<b>1010</b>

LUC = Liberty University Custom

DB = Discussion Board

**NOTE:** Modules/Weeks 1-7 begin on Monday and end at 11:59 p.m. (ET) on Sunday  
Module/Week 8 begins on Monday and ends at 11:59p.m. (ET) Friday