Cost Management for Government and Nonprofit Organizations

(#5324) — Fall 2015

Professor Kevin M. Bronner, Ph.D.  
Course Sessions:  
Tel: 489-5252  
Mon: (5:45 pm – 8:35 pm) HS 015  
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Office Hours: Call or email for appointment.

Course Objective: The course objective is to develop each student's understanding of cost issues for government and nonprofit organizations. This course will focus on issues of management-control systems, cost measurement, and cost analysis for decision making. Examples of the topics being used in the class include cost system analysis to make decisions, product costing, cost allocation procedures, marginal cost pricing, and activity based management cost allocation systems. The course will use problems and case studies to illustrate the key elements of cost analysis.

Additional readings and quantitative issues may be required during the course at the instructor's discretion. The instructor reserves the right to modify the course topic schedule in keeping with the pace of the class. However, regardless of any changes made by the instructor in the schedule of topics, all reading and written assignments will be due on the dates indicated on this syllabus unless otherwise indicated in writing from the instructor.

Grading: Exam #1 (30%), Exam #2 (40%), a class team based project (20%) and class participation (10%). Students are expected to attend all class sessions and to contribute to class discussions. Exams #1 (Nov. 2, 2015) and #2 (Dec. 14, 2015) will be two hours in length. You may bring a computer to the exams and your textbook.

Class Team Project: We will review the Town of Colonie, New York Police Department and the full General Fund budget for the Town of Colonie. Two teams will be set up (Blue and Red) and will be required to make a professional presentation to the class on Monday December 7th. A professional quality cost study must be submitted as part of the project on December 7th. The presentation will recast the Police Department budget
using various cost allocation principles studied in the class. Other departments such as the Emergency Medical Services Department may also be studied in the project. You may use other quantitative techniques also. Time permitting, it is expected that the final 35 minutes of many classes (except when a test occurs) to allow the two teams to work on the project.

Books and Course Materials (Book Available at Mary Jane Books):


UAlbany Blackboard will have additional documents. Additional documents may be added as we proceed through the course.

COURSE SESSIONS:


#2 Mon. Sep. 28: Finkler Chapter 1 Introduction to Cost Accounting and Chapter 2 Cost Definitions.


- Shared Services Agreements (OSC).
- Albany County Shared Services Agreement.
- New York State Local Government Property Tax Cap Shared Services Requirements.

#4 Mon. Oct 12: Finkler Chapter 4 Cost Allocation.

- Supplemental Materials on Blackboard: PAD 631 Class 4 Belmont Case Study; PAD 631 Class 4 Breakeven Analysis; PAD 631 Class 4 Museum Cost Case Study.


- Supplemental Materials on Blackboard: PAD 631 Class 5 Mossy Case Study; PAD 631 Class 5 Mossy Discussion Guide.
#6 Mon. Oct. 26: Finkler Chapter 18 on Activity Based Costing.

- Supplemental Materials on Blackboard: PAD 631 Class 6 Metro Case; PAD 631 Class 6 ABC & ABM document; PAD 631 Class 6 Iowa Activities Based Costing document.

#7 Mon. Nov. 2: Exam #1 in Excel and Word, 30% of grade. Two hours in length and you may bring your text book and a computer to class.

#8 Mon. Nov. 9. Finkler Chapter 7 on Predicting Future Costs. Regression analysis.

#9 Mon. Nov. 16: Finkler Chapter 9 on Flexible Budgeting and Variance Analysis.


#11 Mon. Nov. 30: Finkler Chapter 13 on Inventory Methods and Chapter 14 and 19.

#12 Mon. Dec. 7: Team presentations (20% of grade).

#13 Mon. Dec. 14: Exam #2: (40% of grade)