

Course Syllabus
Managerial Accounting and the Decision Process
Acct 3330 - Spring 2021

Section 001 (TR 1:00 – 2:15)
Section 002 (TR 2:30 – 3:45)
Section 003 (TR 4:00 – 5:15)
Section 090 (T 7:00pm – 9:45pm)

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Welcome to ACCT 3330, *Managerial Accounting and the Decision Process* at UNC-Charlotte! I am looking forward to getting to know each of you this term and helping you succeed in this course, in the University, and in your career.

Keep in mind that your primary goal in this course is to enhance your professional career. Accounting is a subject that is vital to any career in Business and very useful in most other careers and life in general. It is a challenging curriculum, but also very rewarding if you stay on top of the materials and give the class the proper time and attention.

Course Description in the University Catalog

ACCT 3330. **Managerial Accounting and the Decision Process (3 credit hours) Prerequisite: ACCT 2122 or ACCT 3323.** The concepts associated with internal reporting and business management using accounting data. Techniques in using relevant data for planning, controlling, and decision making are taught. Other topics include: understanding cost behavior, how to accurately assign or allocate costs, developing strong budgeting practices, and learning about responsibility accounting. Excel and Data Analytics are used throughout the course, highlighting the importance of these in the professional world.

Course Objectives

This Managerial Cost Accounting course has the following objectives:

1. To enhance your understanding of the role of accounting information in making business decisions.
2. To improve your skills in analyzing business situations in order to make proper decisions.
3. To enhance your understanding of planning and control systems.
4. To improve your understanding and skills in determining product costs.

AACSB Learning Outcomes to be assessed:

1. Students will demonstrate the ability to analyze a business situation so that proper decisions can be made.
2. Students will demonstrate knowledge of the role of accounting information in making business decisions.

Textbook & Course Resources

You are required to purchase:

1. Horngren's Cost Accounting, A Managerial Emphasis 17th Edition.
Pearson (ISBN 9780136714996) From the UNCC Bookstore - \$165
Note –The book (from the UNCC bookstore) includes a MyLab access code. You will need this access code to do the homework that is in MyAccountingLab.

Note 1 - You can choose to not purchase the paper copy of the book and just purchase the access code that gives you access to the e-book.

Note 2 – The homework access code comes with a new book purchase, so be aware that if you buy a used book, it will most likely not come with a valid access code, forcing you to purchase the access code separately. In addition, this is a new edition this year, so there will be differences from an older edition.

Note3 – There is a two week free trial option for the MyAccountingLab access. If you are unable to purchase the book and code, sign up for the free trial, then roll it over to the paid code when you can purchase the book. No extensions will be given for assignments due to student funding delays unless you can show the delay was longer than the free trial period.

2. Poll Everywhere App – We will use Poll Everywhere for in-class problems. This is a free App that can be downloaded to your smartphone, or other mobile device. You must have some type of WiFi device to register your poll responses. See the following link for inexpensive alternatives and further guidance.

<http://teaching.uncc.edu/academic-technologies/student-response-system/student-guides>

Canvas

For classroom materials, student forums, and tentative schedules, see Canvas at: **My.UNCC.EDU**

Poll Everywhere

The Poll Everywhere App will be used to assess classroom participation. Each class period, several questions will be asked and responses given using the app. You must be virtually present during class and have a wifi enabled device (i.e. smart phone, tablet, etc.) to answer and earn the polling points. The questions will focus on the materials covered in class and the difficulty level will vary. You must be virtually present during class to earn these points. ***Attempting to answer questions when not attending class, or sharing answers with students not in class will be considered cheating and treated as a violation of the student academic integrity code.***

Polling points cannot be made up or excused. As well, alternative forms of submission will not be allowed. (If you are sick or have an “excused absence” and miss class, you forfeit any polling points missed. If you leave your mobile device at home, you will not be allowed to write the answers down and submit them at the end of class.)

Polling grades will be posted to Canvas regularly throughout the semester. It is your responsibility to review these grades regularly and address any issues you may have with polling responses not performing properly on a timely basis. Inquiries at the end of the semester often cannot be resolved satisfactorily, so will not be responded to.

Email Etiquette

Email is my preferred means of communication (other than face to face). In all emails to any professor use real words, proper capitalization, correct grammar and punctuation. Put the course name and section number in the Subject Line. Begin the email with a proper salutation such as “Professor Monaghan” or “Dear Professor”. Emails beginning with “Hey” or “Hey Professor” will not be responded to.

Office Consultations

My scheduled office hours are from 11:30am to 12:30pm Tuesdays and Thursdays. Let me know if you would like to meet with me and we will set up a zoom call. If you need to see me at any other time, talk to me after class or email me and we will make an appointment at a mutually convenient time.

Grading Policy

A student's grade will be determined on the basis of his/her accomplishment in the following areas:

Three midterm examinations	45%
Comprehensive final exam	20%
Homework and Dynamic Study Modules (In MyAccountingLab)	15%
Excel and Tableau Projects	15%
Polling Questions	<u>5%</u>
Total	<u>100%</u>

The following grading scale will be used:

<u>Percentage</u>	<u>Letter Grade</u>
90 - 100%	A
80 – 89.99%	B
70 - 79.99%	C
60 – 69.99%	D
Below 60%	F

The grading scale is based on the assumption that the student’s class behavior is professional. The instructor may reduce the final grade in the event that a student has not exhibited professional behavior.

For the University’s policy relating to course grades click on the following link:

<http://www.legal.uncc.edu/policies/GradeAppeal.html>

It’s your responsibility to keep track of your grades.

All assignments and exams are weighted by the percentage assigned to each category. In order to calculate your grade, you can use the Canvas Gradebook Projection or the Grade Worksheet excel schedule posted in Canvas.

Your semester grade for this course will be determined by the total number of points you earn on homework, the Dynamic Study Modules, classroom participation (polling questions), Excel and Tableau projects, and exams during the semester. Factors and circumstances other than your total points will not be considered. Please note there will be no “extra credit” work available, and exams are usually not curved.

Attendance Policy

Regular class attendance is expected but not required. Remember that in each class we will have polling questions, so a missed class will hurt your point total. If you forget to bring your mobile device to class, you will not be able to earn or “make-up” polling questions missed. Excused absences only allow for missed exams to be rescheduled, they do not allow polling questions to be excused or made up. Any polling questions missed are forfeited and counted against your final grade. As a consequence, excessive absences will impact your final grade. ***Students assume full responsibility for material covered and assignments given during a missed class.***

Examinations:

Examinations will be given on the dates and times that are shown on Canvas and the tentative class schedule posted. They will be on-line and require Respondus Monitor and a functioning web-cam to take.

Exams will generally be in multiple-choice format. The final exam will be comprehensive.

It's your responsibility to make arrangements to take the course exams at the designated times. **Make-up examinations will be given only for documented exceptions.** These exceptions are at my discretion. An unexcused absence from an examination will result in a grade of zero for that examination. There are only three acceptable excuses for missing an exam: **personal illness, death in the family and required school functions.** Students with a conflicting required school functions must furnish documentation prior to the exam. Other excuses must be appropriately documented and presented to me within 24 hours of the missed exam.

An excused illness requires an official signed statement from a doctor or emergency room stating that you were under their care on or shortly before the exam date.

Make-up exams may be a different format than the regularly scheduled exams.

Please contact me via email if you have an emergency. If you know in advance that it is unavoidable for you to take your exam as scheduled (for one of the above reasons only) please let me know as soon as you become aware of the conflict so that alternate arrangements can be made. Since the exams are scheduled far in advance, work conflicts won't be considered, as you should have time to make arrangements with your employer well in advance in the exam dates. Family vacations or other social activities will not be considered as valid conflicts.

Exam Do-overs

Your exam grade is the grade that you will receive. Do-overs or retaking an exam because a student did not perform as well as they had hoped will not be allowed.

Conduct during an Examination

Although the exams will be on-line, you should behave appropriately during the examination. Keep your focus on your monitor. You will not be allowed to have any other devices on your desktop, and you are

prohibited from using any outside of class resources during the Exam. ***You will be asked to show your ID at the start of the Exam, and once an exam begins, you will not be allowed to leave your desk until you are done with the exam.***

Wi-Fi enabled mobile devices such as phones, tablets, and watches are not allowed during the exam. The presence of any of these devices will be considered a violation of the academic integrity code.

Use of a Calculator during an Exam

You should bring to each class a basic, four-function calculator. You will need it for class exercises and exams. Only simple four-function calculators are allowed to be used during an exam in this course. Cell phones are not permitted to be used as calculators. I strongly urge you to purchase two calculators and have both with you. These calculators are inexpensive and have a tendency to fail at the worse possible times (during an exam), so it pays to have a back-up calculator handy.

Policy on Retaining Exams

I'll make every effort to return exams to you on a timely basis. Exams will be returned, discussed and then re-collected. This will be your only opportunity to view your exam. All exams will be kept in my office. If you leave the classroom with your exam, it will be considered a violation of the Code of Academic Integrity and will result in an automatic grade of zero for the exam plus academic integrity charges.

Policy on Re-grading Exams

Students justifiably sometimes question the grading of their examinations. I'll reconsider the grading of a question if you adhere to the following procedure: On the cover page of the examination, write the number of the question to be regraded along with the reasons for the requested re-grading. Reasons are essential! A request for re-grading must be submitted immediately after you get back your exam results.

Class Content

The flow of the class content will be as follows:

- Read the chapter.
- Complete the Dynamic Study Module. (Due before the first lecture for a chapter)
- Come to class for lecture, polling questions, and case studies.
- Complete the homework assignment for each chapter. (Due either the Friday night following the completion of a chapter, or Wednesday night if we finish a chapter on a Tuesday)

If you do not do the advanced preparation for the class, you may find it difficult to keep up and understand the problems that we work in class. As a consequence, your exam grades will most likely not reflect your best effort.

Classroom Conduct

You are on the path to becoming a professional. Appropriate classroom etiquette and conduct are expected.

- You are expected to come to class on time and to remain the entire time.
- Cell phones should be face down or in your pocket unless we are doing a polling question.
- Electronic devices are allowed in class as long as they are used for purposes of the class. Inappropriate use such as on-line shopping, texting, emailing and other activities on the Internet that are not related to the class are prohibited. You will be dismissed from class if your wireless phone rings or if you use your phone or computer for activities that are not related to the class.
- Disruptive and/or disrespectful behavior (for example, sleeping during class) is not allowed.
- Talking during a lecture is not allowed.

- Disrespectful and/or vulgar language is not allowed.
- Eating, reading, and use of tobacco products in class are considered inappropriate and disrespectful.

Inappropriate behavior will result in a grade reduction, according to my discretion.

General expectations

Students are expected to come to class on time and prepared. Assignments are to be read prior to the class period for which they are assigned. Homework should be completed within the time period assigned. Do not underestimate the difficulty of this course. It can be difficult if you fall behind or neglect the course material. Some suggestions to help ensure success are:

1. ***Study the material in advance*** of class coverage. Class time should be used to reinforce what you have already learned and to seek further explanation from the instructor.
2. ***Do homework in advance***. Struggling with the material is expected and is a natural part of the learning process in this course.
3. ***Do not hesitate to ask questions in class and participate in class discussion.***
4. ***Persist in your attempt to understand*** the material & let me know immediately if you experience any difficulty.
5. ***Practice, practice and more practice.*** You cannot “read” accounting. The only way to learn accounting is to spend hours completing problems and exercises.

Statement on Students with Disabilities

The Americans with Disabilities Act is a federal anti-discrimination statute that provides civil rights protection for persons with disabilities. The legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities.

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office in Fretwell 230.

The Belk College Statement on Diversity

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

Academic Integrity

All UNC Charlotte students are expected to strictly observe the UNC Charlotte Code of Student Academic Integrity. The text of the Code can be found at <http://www.legal.uncc.edu/policies/ps-105.html>

RELIGIOUS ACCOMMODATIONS

UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student's religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at <http://legal.uncc.edu/policies/ps-134.html>. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

Academic Calendar –Key Dates

Jan 20	First day of daytime classes starting at 8:00 AM
Jan 27	Last day to add, drop a course with no grade* @ 11:59 pm
Jan 27	Last day to change Grade Type (P/NC or Audit)
Feb 24	Deadline to apply for May 2021 Graduation*
Mar 1	Fall 2021 Schedule of Classes available on the web
Mar 18	Last day to withdraw from course(s); grade subject to Withdrawal Policy* Policy Info.
Mar 29 – April 3	Spring Recess – No Classes
May 5	Last day of classes
May 6	Reading Day
May 7 – May 13	Final Examinations