UNC Charlotte - Belk College of Business
Department of Accounting
ACCT 6230 U90 – Managerial Cost Accounting – Fall 2012

Instructor      Nabil Elias, Ph.D., FCMA (Canada)
Office          206A Friday Building; 704-687-7682
Email           nelias@uncc.edu
Moodle          https://moodle.uncc.edu/login/
MyAccountingLab (MAL) www.pearsonmylabmastering.com
MAL Course ID   elias08246
Classroom       All classes are held at CCB except September 6. Class will be held at the same time but on Campus at Denny 120
Office Hours    CCB Shared Offices Area
                Tuesday: 3:15 – 3:45; Wednesday: 4:30 – 5:30; Thursday: 4:30 – 5:30, or by appointment. Please contact me by e-mail as needed.

Course Material

Or:

Accompanying MyAccountingLab Pass Code for: www.pearsonmylabmastering.com [Note: To purchase the text and the passcode separately can be expensive; It is recommended that you purchase the customized value-pack.]

Course Description
ACCT 6230. Advanced Management Accounting. (3) Management's use of and need for accounting information, which is necessary for effective managerial decision-making. Emphasis is on understanding managerial accounting information, specifically its purpose, its effect on managerial behavior, and its use in formulating and implementing strategy. Topics include relevant information for activity and process decisions, and issues involved with management control system's design and operation.

Course Objectives
This course is intended for students who have had no previous courses, or have had not more than one course, in management accounting or cost accounting. The primary objective of the Advanced Management Accounting course is to learn about accounting as an information development and communication function that supports decision-making and accountability by managers. The specific objectives of this course are to enhance your

1) Understanding of the creation, uses and limitations of managerial accounting information,
2) Understanding of the effect that accounting information has on behavior of members of organizations, and
3) Analytical and critical-thinking skills that are essential for successful accounting careers.
Linkage
This course covers the management accounting components of the Business Environment and
Concepts section of the AICPA exam.

Evaluation

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Exam I, II &amp; III (3 x 270)</td>
<td>810</td>
</tr>
<tr>
<td>Assignments</td>
<td>190</td>
</tr>
<tr>
<td><strong>Maximum Points Possible</strong></td>
<td><strong>1000</strong></td>
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</tbody>
</table>

Grades are assigned on the basis of points, not percentages. However, Moodle displays percentages, not
points. Keep in mind that one percentage in your total course score is equivalent to 10 points.

Exams (810 points)
Exams will be held on the dates shown on the timetable. Each exam starts at 5:30 PM, and there is no
regular class the evening of the exam. Exams I & II will be reviewed at the beginning of the
following class. Exam III (final exam, TBC), will be held on December 13 at 5:30 (TBC). After
reviewing each exam, exam papers will be collected and kept by the instructor. You will be able to
review your exam papers again by arrangement with the instructor.

Homework
It is expected that you will study the assigned chapters before their coverage in class, and that you
will attempt the designated questions before their scheduled coverage in class. In addition, you are
expected to complete online assignments on MyAccountingLab (MAL) or on Moodle as specified in
the timetable.

Assignments (190 points)
1. The Excel-Moodle Assignment (40 points) tests your ability to use information
technology in solving management accounting problems. Late submissions will not be
accepted for credit.
2. A0 (10 points) requires that you input your personal data on Moodle very early in the
semester. Late completion will not be considered for credit.
3. MAL Assignments A1 to A11 (130 points) are to be completed on MAL by midnight on
the Sunday following coverage of the related topic as listed on the timetable. Completing
the assignments on time will directly improve your course grade. In addition, not doing so
could seriously undermine your performance on exams. Late MAL assignments will be
assessed a 5% penalty per day past the due date. Two of your completed MAL
assignments with the lowest scores if higher than 70% will be dropped from the
calculation of your MAL assignments score. Missed assignments will be assigned a grade
of zero. Assignments with scores below 70% will count toward your MAL assignments
score.

Designated Questions (essential but not for credit)
Designated questions are essential but are not graded. We will cover many but not all of these
questions in class. You are responsible for all designated questions, whether or not they are
covered in class. **Prepare or at least attempt all designated questions before class.**
Solutions are available through the assignment list on MAL or on Moodle. Although
designated questions on MAL show one mark for each question (the minimum default setting
on MAL), the scores on these questions will not count towards your overall assignment grade.
Solutions for designated questions are available on Moodle and/or in MAL. However, you
are strongly advised to develop your own answers before checking them against the solutions. Struggling to develop your own answers will minimize your struggle on the exams. Avoid the temptation to review posted solutions before completing your own answers. Students who check the answers before attempting the problems usually do not perform well on exams. **Understanding the solutions without attempting to solve the problems entirely on your own will seriously undermine your performance in this course, and will result in the typical response of a student in this category: “I understand the material but did not do well on the exam”**.

**Classroom Etiquette**

1. **Professionalism.** I expect that all members of the class will act professionally and ethically in all respects related to class.
2. **Responsibility.** Attend class regularly. *If you miss class repeatedly for any reason, your course grade will be one grade lower than the grade you earn in the course.*
3. **Punctuality and Courtesy.** Come to class on time, and remain in class for its duration. All electronic equipment (cell phones, MPs, and pagers) except laptops or tablets when used to access course material should be turned off and stowed during class.

**Expectations**

The expectation of each member of the class is to:

1. Bring your textbook, a notebook (or paper), a pencil or pen, and a simple calculator to every class so that you can follow illustrations on how to solve problems.
2. Come to class prepared. Class time will be used to reinforce what you have already learned and to provide you with an opportunity to obtain further explanation or clarification.
3. Complete
   a. The assigned readings prior to the corresponding class.
   b. The designated questions prior to the corresponding class and before you check your answers against posted solutions. Review the text and class notes to explain any discrepancies as necessary. If you run out of time, at least attempt or think about how you would approach the designated questions.
   c. The assignments on time. Bring an electronic or hard copy of your solutions of the related assignment and designated questions to class so that you can participate effectively.
4. Struggling with the material is expected and is a natural part of the learning process in this course. Struggling with the material on a regular basis is necessary to perform well in this course.
5. Practice, practice, practice. You cannot “read” accounting. Understanding the solutions is not adequate to do well on the exams. If you do not practice on a regular basis, you will struggle during the exams. Persist in your attempt to learn the material and practice by doing the assigned and designated questions.
6. Seek help at the earliest point if you think you have serious difficulties with the designated questions or assignment material.

**Academic Integrity**

The UNC Charlotte code of student academic integrity expressly prohibits cheating, fabrication and falsification, multiple submissions, plagiarism, abuse of academic material, and complicity in academic dishonesty. Penalties range from a grade of F on an exam or an assignment to being expelled from the University. Once a penalty is given, the infraction of academic integrity is noted on the student’s official university record. See: [http://www.legal.uncc.edu/policies/ps-105.html](http://www.legal.uncc.edu/policies/ps-105.html)
Attendance
Attendance is expected. If for any reason you will be absent, it is your professional responsibility to inform me in advance of your absence. Repeated absences from classes, or portions thereof, for any reason may not only reflect in poor performance on quizzes and exams, but could also result in assigning a lower course grade than formal performance might otherwise indicate, or in being barred from taking the course exams.

Required Student Information – A0 (10 points)
If you have not already provided this profile information on Moodle, please do so ASAP.

- A description of your academic achievements (a completed degree, field, degree granting institution, and your granted; the degree you are currently seeking (MACC), and expected year of graduation).
- A description of your work experience, if any (current position title, employer, and any significant previous experience)
- A recent, clear, headshot photo of yourself.
  It would be helpful, but not required, to indicate your career objectives, other information of interest about you, and a phone number where you may be reached.

Note that once you have entered this information on Moodle, it becomes available to all your instructors and those who are authorized access to Moodle during your program. You can edit your profile as often as you wish.

I will use your uncc.edu email address, so please be sure to check this email-box regularly, or forward your university email to your favorite email server.

Belk College Policy 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.”
<table>
<thead>
<tr>
<th>Date</th>
<th>#</th>
<th>Text #</th>
<th>Topic</th>
<th>Designated Questions</th>
<th>Assignments</th>
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</thead>
<tbody>
<tr>
<td>Aug 23</td>
<td>1</td>
<td>1-2</td>
<td><strong>I. Decision Making</strong>&lt;br&gt;The Manager &amp; Management Accounting Cost Concepts</td>
<td>1: 28&lt;br&gt;SP 1, 2, 3&lt;br&gt;2: 32</td>
<td>A0) Due Aug 26 Complete your Profile on Moodle</td>
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<td>Aug 30</td>
<td>2</td>
<td>3-4</td>
<td>Cost-Volume-Profit Analysis&lt;br&gt;Decision Making &amp; Relevant Information</td>
<td>SP 4; 3: 19, 24, 26, 36, 44&lt;br&gt;SP 5; 11: 16, 17, 23, 33</td>
<td>A1) Due Sep 5 2: 33; 3: 20, 21, 30</td>
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<tr>
<td>Sep 06</td>
<td>3</td>
<td>4-5</td>
<td>Decision Making &amp; Relevant Information&lt;br&gt;Pricing Decisions &amp; Cost Management</td>
<td>SP 6, 7; 11-2 12: 17, 18, 22, 23</td>
<td>A2) Due Sep 09; 3: 38; 11: 26, 27</td>
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<tr>
<td>Sep 13</td>
<td>4</td>
<td>5-6</td>
<td>Pricing Decisions &amp; Cost Management&lt;br&gt;Capital Budgeting &amp; Cost Analysis</td>
<td>21: 18, 19, 20, 24, 27, 28, 29</td>
<td>A3) Due Sep 16 12: 23, 30, 34</td>
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<tr>
<td>Sep 20</td>
<td>5</td>
<td>6-6</td>
<td>Capital Budgeting &amp; Cost Analysis&lt;br&gt;Capital Budgeting &amp; Cost Analysis</td>
<td>SP 8, 9</td>
<td>A4) Due Sep 23; 21: 18, 22, 275, 28S</td>
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<td>Sep 27</td>
<td>6</td>
<td>1-6</td>
<td>Exam I (Chapters 1-6)Excel Assignment Due Sep 30</td>
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<tr>
<td>Oct 04</td>
<td>7</td>
<td>7-8</td>
<td><strong>II. Costing Systems</strong>&lt;br&gt;Exam Review&lt;br&gt;Job Costing&lt;br&gt;Activity-Based Costing &amp; ABM</td>
<td>4: 16, 17, 18, 20, 21, 25, 30&lt;br&gt;5: 17, 19, 21, 34</td>
<td>A5) Due Oct 07 4: 28, 34, 38</td>
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<td>Oct 18</td>
<td>9</td>
<td>9-10</td>
<td>Master Budgets &amp; Resp. Accounting&lt;br&gt;Flexible Budgets, Direct Cost Variances, &amp; Mgmt Control (Study Appendix)</td>
<td>7: 17, 18, 20, 26</td>
<td>A7) Due Oct 21 6: 35, 37</td>
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<td>Oct 25</td>
<td>10</td>
<td>10-11</td>
<td>Flexible Budgets, Direct Cost Variances, &amp; Mgmt Control (Study Appendix)&lt;br&gt;Variable Overhead Variances (pp.356–365)</td>
<td>SP 10, 11&lt;br&gt;8-16, 17</td>
<td>A8) Due Oct 28 7: 19, 21, 24</td>
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<td>Nov 01</td>
<td>11</td>
<td>7-8</td>
<td>Exam II (Chapters 6-9 + 10: pp. 356-365)</td>
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<td>Nov 08</td>
<td>12</td>
<td>8-12</td>
<td>Exam II Review&lt;br&gt;Flexible Budgets, Overhead Cost Variances, &amp; Management Control&lt;br&gt;Customer Profitability Analysis, and Sales Variance Analysis (Omit Appendix)</td>
<td>8: 18, 19, 21&lt;br&gt;14: 18, 20, 32, 33&lt;br&gt;SP 12, 13</td>
<td>A9) Due Nov 11 8: 23, 27, 29, 30</td>
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<td>Nov 29</td>
<td>14</td>
<td>13-13</td>
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<td>A11) Due Dec 2 22: 25, 26, 27, 32</td>
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<td>Dec 13</td>
<td>15</td>
<td>11-14</td>
<td>Exam III (Chapters 11-14)TBC</td>
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ACCT 6230 – U90 Fall 2012 Tentative Timetable (Subject to Change)
Nabil Elias, PhD, FCMA (Canada)
Department of Accounting, Belk College of Business
The University of North Carolina at Charlotte

Dr. Elias teaches predominantly in the MBA and Master of Accountancy programs at UNC Charlotte. He served as director of the MBA program at UNC Charlotte, and as professor of accounting, director of MBA programs, interim associate dean, and department head at the Asper School of Business, University of Manitoba (Canada). He held positions as visiting professor at INSEAD (France), Thunderbird School of Global Management (Glendale, AZ), HEC (France), ESCP (France), Laval University (Quebec, Canada) and Monterrey Tech EGADE (Mexico). He also taught MBA classes in Monterrey (Mexico), Taiwan, and Hong Kong.

Nabil Elias served as President of the Canadian Academic Accounting Association, member of the Canadian Accounting Standards Board and member of the Canadian Standards Advisory Board. He was involved with standard-setting in Canada for a period of nine years. In addition, he served on several professional study groups and task forces dealing with contemporary accounting issues. He served as member of CMA accreditation and re-accreditation site-visit teams that evaluated more than 15 leading Canadian business schools including Ivey, U of Western Ontario; Rotman, U of Toronto; Schulich, York U; U of British Columbia; Simon Fraser U; HEC, Hautes Etudes Commerciales; and Asper, U of Manitoba.

Dr. Elias conducted seminars and consulted with several companies and professional organizations including Boeing Technology Canada, the Bank of America, The SGL Group, Richardson International, Cangene, CIBC, and Office of the Auditor General of Canada, as well as with professional organizations. He presented open enrollment executive development seminars at INSEAD, the Asper School of Business, UNC Charlotte, and the IMA. He is a member of a virtual group of consultants and academics, TLA - The Leadership Alliance, that deals with issues of governance, sustainability, sustainable leadership, knowledge management systems, and community development.

During his term as director of MBA programs at the Asper School of Business, Dr. Elias led several MBA delegations to Mexico, Hong Kong, China, and Japan. Through the Kenan Institute and UNC Chapel Hill Kenan Flagler Executive Education, Dr. Elias served as Technical Director of a World Bank funded project to develop the Egyptian Institute of Directors and its corporate governance curriculum, and to provide training to master trainers on corporate governance in cooperation with several organizations including the Conference Board.

Dr. Elias holds his PhD and MS from the University of Minnesota and his B Com from the University of Alexandria (Egypt). He is a former Fulbright Grantee. He holds the CMA (Canada) designation, and earned the honorary distinction as FCMA in Canada. He is a past coauthor of management accounting and cost accounting textbooks, a coauthor of a research monograph on Environmental Management and Reporting (1998, CGA, Canada), and of a SMA on Customer Profitability Management (2010, IMA, USA). Dr. Elias published in top academic and professional journals including the Accounting Review, Journal of Accounting Research, Contemporary Accounting Research, Journal of International Accounting Research, Advances in Management Accounting, and International Journal of Business Governance and Ethics, and currently serves on the editorial boards of five journals: Journal of International Accounting Research, Advances in Management Accounting, Journal of Knowledge Management Practice, Strategic Finance, and Management Accounting Quarterly.