Instructor  Nabil Elias, Ph.D., FCMA (Canada)
Office  206A Friday Building; 704-687-7682; 704-687-6938 (fax)
Email  nelias@uncc.edu
Moodle  https://moodle.uncc.edu/login/
Class Location  All classes are held at CCB with the exception of Tuesday, September 4 (during the DNC), which will be held on campus at Smith 218.

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
3. Supplemental Material – Referred to as ‘SM’.

Course Description
**MBAD 6131 – MANAGEMENT ACCOUNTING (3 credit hours)**
Prerequisite: MBAD 5131 or equivalent. This course deals with using accounting information for strategic, tactical, and operating decisions with a focus on strategic cost management. Emphasis is on using cost and other management accounting information in making sound decisions, its effect on managerial behavior, and its use in formulating and implementing strategy, and issues of design and operation of management control systems including the intended and unintended consequences of performance measurement.

Course Objectives
This course is intended to help you to use accounting information for strategic, tactical, and operating decisions with a focus on strategic cost management. Specifically, its aim is to:
1. Develop and enhance your understanding of the nature of cost and accounting information in organizations, your ability to use that information in making sound decisions, and your skill in assessing the consequences of these decisions.
2. Develop and enhance your understanding of the process and structure of management planning and control systems as a means to achieve corporate objectives, and of their intended and unintended consequences.

Course Linkages
This course covers fundamental concepts in costing, decision-making, and control systems. Many of the concepts in this course will be directly applied or covered from a different perspective in other MBA courses. Directly related courses include: Financial Management, Operations Management, Marketing Management and Management Strategy.
**Expectations**

1. Study the material in advance of class coverage.
2. Prepare the designated questions in advance. Struggling with the material is expected and is a natural part of the learning process in this course. As a minimum, at least read the questions in advance and think about how you would approach them.
3. Attend 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. Do not study the problems with solutions in front of you. After completing your solutions check your answers to improve your learning. If this point is taken lightly, it is likely you will struggle during exams.

**Evaluation**

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<thead>
<tr>
<th>Requirement</th>
<th>Weight</th>
<th>Points</th>
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<tbody>
<tr>
<td>In-Class Group Work &amp; Class Discussion</td>
<td>5%</td>
<td>50</td>
</tr>
<tr>
<td>Group Presentations (Case &amp; The Goal)</td>
<td>5%</td>
<td>50</td>
</tr>
<tr>
<td>Individual Ethics Case Written Assignment</td>
<td>5%</td>
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<tr>
<td>Excel Assignment</td>
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<tr>
<td>Exam I</td>
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<td>Exam II</td>
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<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
<td><strong>1000</strong>*</td>
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* Moodle shows percentages. Note that grades are based on points, not percentages.

**Exams**

There are three exams. Exams will include questions similar, though not identical, to the designated questions and reflect class coverage of the material. Questions will test your ability to apply the concepts learned in the course. The course concepts are fairly straightforward but their application can be challenging. Attempting and answering the designated questions is most critical for understanding the material and for good performance on the exams. No previous exams and no exam solutions will be posted. Most of the SMs are drawn from previous exam questions. Exams will be reviewed in class. Exam papers will be collected immediately following class review and kept by the instructor. You will be able to see your exam paper again by arrangement with the instructor.

**The Goal**

Please read *The Goal*, preferably before the beginning of class. Our in-class discussion of this novel will center around 14 questions that are included with the supplemental material. The course exams will include short-answer questions on *The Goal*.

**Group Work**

Discussion & study groups will be formed randomly on Moodle. In addition to your ethics case presentation, your group will be asked to work on selected questions that will be assigned to your study group from time to time. Selected questions include SMs and *The Goal*.

Once your discussion / study group has formed, please do the following:

1. Exchange names and contact information (at least email addresses).
2. Adopt an interesting group / team name.
3. Select a team contact member to coordinate your work and presentation.
Ethics Case Group Presentation

Your group will work as a team on an ethics case of the team’s choice, answering a set of questions. Your team will present the team’s answers to the rest of the class. It is recommended that each member of your team participate in the work leading up to the presentation and the presentation itself.

Your group should identify an ethical dilemma that one of you has encountered in the work environment or that you have read about. Your presentation should include:

1. An explanation of the ethical dilemma.
2. The alternatives and tradeoffs that you considered or that you would consider in dealing with this dilemma.
3. How you made or would make a decision consistent with your employer’s stated ethical values or boundary system.

Your presentation should be informed by relevant material on ethics in both Chapters 1 and 9 of the Atkinson text, as well as other references on ethics as appropriate. Each team’s presentation should not exceed 10 minutes in total. It is preferable that your team presentation includes all members of your team. The presentation style is informal.

Ethics Case Written Report – Individual

You are required to write a case report on an ethics case of your choice and show your understanding of ethical dilemmas, identification of ethical choices, and your ability to apply appropriate processes when faced with an ethical dilemma. The detailed requirements appear on Page 25 of the Supplemental Material.

Designated Questions

Please prepare to discuss the designated questions in class according to the timetable. There may not be sufficient time to go over all designated questions in class, but all designated questions remain your responsibility. You will be able to check your own solutions against provided solutions on Moodle. Here are important points for your attention:

- Preparing the designated questions in advance is expected.
- Not preparing the designated questions in advance will reflect on your exam performance.
- There may not be sufficient time to go over and discuss all designated questions in class; it remains your responsibility to study all designated questions whether or not they are covered in class.
- Solutions are available on Moodle. However, you are strongly advised to completely develop your own answers before you check them against available solutions.
- Struggling to develop your own answers will minimize your struggle on the exams.
- Avoid the temptation to review the provided solutions before completing your own answers.
- Understanding the provided solutions without attempting the problems entirely on your own will seriously undermine your performance in this course. This is confirmed by past experience.

You might find the following recommendations helpful:

1. Answer the designated questions in advance.
2. Bring your own solutions to class (in hard copy or electronic form) so that you can participate effectively in class discussion.
3. Complete your work first before you check your answers against the posted solutions. Review the text and any relevant class notes to check any discrepancies as necessary.
4. Seek help from your group, or from me, at the earliest point if you think you have serious difficulties with the designated questions.
**Class Participation** is expected.

**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. See: [http://www.legal.uncc.edu/policies/ps-105.html](http://www.legal.uncc.edu/policies/ps-105.html)

**Attendance**
Attendance is expected. Each class member is expected to contribute to the class-learning environment and, in turn, benefit from other classmates’ contributions. Missing classes will result not only in obtaining no credit for participation or presentation for that class, but more importantly it could also negatively affect your performance on the exams.

Repeated absences from classes, or portions thereof, for any reason could result in assigning a lower course grade than what your formal performance might otherwise indicate, or in being barred from taking the remaining course exams.

If for any reason you will be absent, it is your *professional* responsibility to inform me in advance of your absence.

**Required Student Information**
It is expected that you will provide the following profile information about yourself on Moodle if you have not already done so:
- A description of your academic achievements (degree, field, granting institution, and year)
- A description of your work experience (current position title, employer, and any significant previous experience)
- A headshot shot 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.

If you do not enter your required student information on Moodle, and you obtain a grade that is on the borderline of two grades, the lower grade will be assigned.

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>#</th>
<th>Date</th>
<th>Goal Ch.</th>
<th>Atkinson Ch. (CT#)</th>
<th>Topics</th>
<th>Designated &amp; Discussion Questions</th>
</tr>
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</table>
| 1  | Aug 21     | 1-5      | 1 (1) 9 (12) (CT 525-530) 3 (3) | • MA Information & Decision Making  
  • Corporate Governance & Ethics Introduction  
  • Cost Behavior Concepts                  | 1: 14, 1-18 |
| 2  | Aug 28     | 6-10     | 2 (2) 3 (3) | • The Balanced Scorecard and Strategy Map  
  • Using Costs in Decision Making – CVP Analysis | 2: 23, 46, 47, 51; SM 4  
  3: 23, 24, 26, 27, 28, 30, 31, 33 |
| 3  | Sep 04     | 11-15    | 3 (3)             | • Using Costs in Decision Making: Applications to Different Decision Contexts | 3: 34, 35, 36, 38, 40, 41, 42, 45, 46, 52, 58, 59, 60, 62, 65 |
| 4  | Sep 11     | 16-20    | 4 (4) (CT 123-141) | • Decision Making Short Cases  
  • Accumulating & Assigning Costs to Products | SM 6, 7, 8 (8 is optional)  
  4: 29, 32; SM 5 |
| 5  | Sep 18     | 21-25    | 5 (5) 8 (11) (CT 502-506) | • Activity-Based Cost Systems  
  • Measuring & Managing Life-Cycle Costs | 5: 18, 25, 30  
  8: 45 |
| 6  | Sep 25     |          |                   | **Exam I (Chapters 1, 2, 3, 4, 5, pages 324-328 of Chapter 8 (CT#11); SM 1-7)** |                                    |
| 7  | Oct 02     | 26-30    | 6 (6)             | • Measuring & Managing Customer Relationships | **Ethics Cases - Presentation**  
  6: 19, 20, 23, 24, 25 |
| 8  | Oct 16     | 31-35    | 11-5th (7) | • The Goal & TOC  
  • Capital Budgeting | **The Goal Questions I**  
  11-5th: 45, 46, 47 |
| 9  | Oct 23     | 36-40    | 11-5th (7) | • Capital Budgeting | 11-5th: 52, 53, 54, 65; SM10, 11 |
| 10 | Oct 30     | 10 (8)   |                   | • Using Budgets for Planning & Coordination | 10: 59, 62, 64; SM12, 13  
  **Excel Assignment Due** |
| 11 | Nov 06     |          |                   | **Exam II (Chapters 6, 11-5th (CT#7),10 (CT#8); The Goal Questions I; SM 10 - 12)** |                                    |
| 12 | Nov 13     | 7 (10) (CT 433-437) 10 (8) | • The Goal & TOC  
  • Using Budgets for Planning & Coordination | **The Goal Questions II**  
  SM 14 |
| 13 | Nov 20     | 11 (9) (CT 399-410) | • Financial Control – Transfer Pricing  
  • Financial Control – EVA & ROI | SM 15; 11: 37  
  11: 35, 43, 60, 69  
  SM 16, 17 (optional), 18  
  **Ethics Case Report Due** |
| 14 | Nov 27     | 7 (10) (CT 446-448) 451-453) 8 (11) (CT 479-499) | • Measuring & Managing Process Performance  
  • Measuring & Managing Life-Cycle Costs | SM 9; 7: 41, 43, 44, 47  
  8: 20, 30, 38, 39 |
| 15 | Dec 04     | 9 (12) (CT 520-524; 529-552) | • Behavioral & Organizational Issues in MA Control Systems  
  • Review | 9: 80, 85, 86, 87, 94 |
| 16 | Dec 11     | (TBC)    |                   | **Exam III (Selected Parts of Chapters 10 (CT#8), 7 (CT#10), 8 (CT#11), 9 (CT#12), 11 (CT#9); SM 13-16, 18; The Goal II)** |                                    |
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 enrolment 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.