UNC Charlotte - Belk College of Business
MBA Program
MBAD 6131 U90 - Management Accounting Syllabus – Fall 2013

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Moodle: https://moodle2.uncc.edu/login/
Class Time & Location: Monday 5:30 – 8:15; CCB 906

Office Hours: CCB: Monday 4:30 – 5:30 - by appointment. Make an appointment in Moodle to set a date and time.

Course Material
3. Various class exercises published on Moodle.

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

**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.

**Evaluation**

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Weight</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Group work</td>
<td>5.3%</td>
<td>25</td>
</tr>
<tr>
<td>Corporate Governance presentation</td>
<td>5.3%</td>
<td>25</td>
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<tr>
<td>Ethics Case – Written Report</td>
<td>10.5%</td>
<td>50</td>
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<tr>
<td>Excel Assignment</td>
<td>5.3%</td>
<td>25</td>
</tr>
<tr>
<td>Exam #1</td>
<td>21.0%</td>
<td>100</td>
</tr>
<tr>
<td>Exam #2</td>
<td>21.0%</td>
<td>100</td>
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<tr>
<td>Final Exam (approx 50% cumm)</td>
<td>31.6%</td>
<td>150</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
<td><strong>475</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 class exercises will be “exam similar”. 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 on the scheduled laid out. Our in-class discussion of this novel will center around the questions that will be posted in Moodle. The course exams will include short-answer questions on *The Goal*.

**Group Work**

Group dynamics are a critical part of success in any professional field that you may choose. You will often find yourself in a group problem solving situation with people that think differently than you. The group work sessions are designed to challenge your group problem solving skills and test your ability to move a group to a quick and correct solution with everyone’s understanding and buy-in. (*It is not about just getting to the answer quickly*)
We will assign the groups on the first day of class. Each class period will have assigned problems that your group will be responsible for answering and submission for grading during the class. Points will be awarded based on the following:

- The ability of the group to function cohesively
- Each member fully understands the problems and solutions
- Each member participates in the discussion and solution process.
- The responses are complete and well thought-out.

At the end of the course, each group member will assess the group’s ability to function cohesively, considering things such as level of contribution, inclusiveness, consideration for all opinions, and making sure all members understood the concepts. This assessment will be part of the basis for judging performance of the group.

**Corporate Governance Presentation**

Public speaking skills are critical as we advance through our careers. The ability to convey concepts and thoughts clearly and distinctly in a public forum is directly related to our ability to lead others and gain acceptance for our ideas or positions. Each class member will be responsible for preparing a class presentation on a company that has experienced some type of corporate malfeasance.

1. Select a company from the list in Moodle, or if you prefer a company different than those listed, get the instructor approval of the company prior to proceeding.
2. Research the company: understand their products and services, understand the circumstances that led to the malfeasance, be able to explain the specific act of malfeasance, the impact on various stakeholders (employees, shareholders, etc, how the corruption was discovered, what penalties were assessed, and what you would do differently to prevent this from happening if you were on the Board of Directors.
3. Prepare a one page (single sided) handout for each class member to be handed out the day of your presentation. The handout should summarize the critical points in #2 above. (Do not read from your handout as you give your presentation)
4. Give your presentation on the date assigned. Grading will be done on the following points (for the specific breakdown, see the assessment sheet in Moodle)

Present yourself professionally.
Your talk MUST be more than 4 minutes and **LESS THAN** 5 minutes.
Your public speaking skills – the ability to clearly convey your message. Some tips are:
- Practice speaking loudly and slowly. We all tend to mumble and speak too fast in front of groups.
- Practice speaking without disruptors (uuhhss, errrs).
- Use pauses for dramatic affect.
- Practice your body language – using hands to emphasize points, walk around the class, engaging everyone.
- No props or slides – just you in front of the class. You may use notecards.
The flow and content of your talk. Do you cover all of the points in #2 above in a manner that is easy to follow – with an introduction, findings, and a conclusion?

*Note: Presentations are fair game for exam questions!*

**Ethics Case – Written Report**

You are required to write a case report on a personalized 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 report should include:

1. An explanation of the ethical dilemma.
2. The alternatives and trade-offs that you have considered or would consider in dealing with this dilemma, including who would unjustly benefit and who would unjustly be negatively impacted.
3. What is your frame of reference that guided your action (employer code of conduct, moral boundaries, rule of law, etc) and what decisions did you make? What were the consequences of those decisions?

Your report should include relevant materials on ethics from Chapters 1 and 12 of the customized Atkinson text as well as at least two other cited references. The report should not exceed two double-spaced pages with one inch margins on all four sides of the text, excluding references, tables, or appendices.

In compliance with academic integrity standards, [http://legal.uncc.edu/policies/up-407](http://legal.uncc.edu/policies/up-407), provide in-text citations and a list of references at the end of the paper. The in-text citation and the list of references should be in compliance with APA format. For more information on in-text citations and references, see [http://bcs.bedfordstmartins.com/resdoc5e/RES5e_ch09_o.html](http://bcs.bedfordstmartins.com/resdoc5e/RES5e_ch09_o.html). For a sample paper written in APA format, see [http://bcs.bedfordstmartins.com/resdoc5e/RES5e_ch09_s1-0009.html](http://bcs.bedfordstmartins.com/resdoc5e/RES5e_ch09_s1-0009.html).

**Homework**

Please read the chapter and do the assigned homework prior to the class that covers the material according to the timetable. We will not usually review the homework unless there is a specific question. Solutions will be posted in Moodle, so you will be able to check your own responses for accuracy. I will not be collecting or grading the homework, but it is fair game for exam 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://legal.uncc.edu/policies/up-407](http://legal.uncc.edu/policies/up-407).
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.

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.

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.”