Management Accounting
MBAD 6131
Fall 2014

Instructor Information

Instructor: Dr. David Kerr
E-mail: dskerr@uncc.edu
Office Hours: Tuesday 3:20pm–5:20pm, Center City bldg., room 713
            Wednesday 4:20 – 5:20pm, Center City bldg., room 713
Class Hours: Section U90: Wednesday, 5:30pm–8:15pm, Center City bldg., room 1102

Text Book

Published by Cengage. ISBN: 978-1-285-07857-1 (this is the loose leaf version; other versions are available). Available for purchase at www.cengagebrain.com

Course Description

Prerequisite: MBAD5131 or equivalent. Analyzing financial statements and 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

The objective of this course is for you to learn important concepts of financial and managerial accounting, financial management, and internal and external reporting that influence and support decision making by managers. Upon completion of this course, you should:

1. understand the purposes of accounting and the uses and limitations of accounting information in making investment as well as business decisions;
2. understand how to interpret financial information;
3. know how to determine the cost of manufacturing a product or providing a service;
4. know how to analyze changes in operating income;
5. understand how to evaluate manufacturing costs by comparing actual with expected results;
6. be able to evaluate special decision–making situations by comparing differential revenues and costs;
7. possess enhanced analytical, communication, inter-personal, and critical-thinking skills for success in the world of business;
8. understand the global perspective of accounting and business and recent international accounting developments.
Performance Evaluation

Your grade in the course will be based on four exams, five quizzes, and an essay. Each exam is worth 100 points; each quiz is worth 10 points. Your lowest quiz score will be dropped. Your lowest exam score will be discounted by 50% as follows:

<table>
<thead>
<tr>
<th>Points Available</th>
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<tbody>
<tr>
<td>Lowest exam score 100 x 0.5</td>
</tr>
<tr>
<td>Other exam score 100 x 1.0</td>
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<tr>
<td>Other exam score 100 x 1.0</td>
</tr>
<tr>
<td>Team quizzes (best 4 of 5 @ 10 points each)</td>
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<tr>
<td>Ethics essay</td>
</tr>
<tr>
<td>Total possible points</td>
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Preliminary Grading Scale

<table>
<thead>
<tr>
<th>Total Points Earned</th>
<th>Course Grade</th>
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<tbody>
<tr>
<td>360.00 – 400.00</td>
<td>A</td>
</tr>
<tr>
<td>320.00 – 359.99</td>
<td>B</td>
</tr>
<tr>
<td>280.00 – 319.99</td>
<td>C</td>
</tr>
<tr>
<td>Less than 280.00</td>
<td>U</td>
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</table>

Teams and Team Quizzes

During the second week of the semester, you will be assigned to a team with three or four other members of the class. In subsequent class sessions, you will interact with your team members, with other members of the class, and with me as we work through questions and problems and take quizzes. A significant portion of the learning process will occur during these interactions as you work closely with one another and with me discussing and clarifying issues that you find difficult to understand.

Five team quizzes will be given in class during the semester. Each quiz is worth 10 points and will consist of multiple-choice, true/false, and/or fill-in-the-blank questions. The primary purpose of the quizzes is to encourage you to keep on schedule with your reading and studying.

Quizzes are closed-book, but each member of your team may use one 3”x5” index card with handwritten notes, front and back.

You must be present to receive credit for team quizzes. There will be no make-up quizzes, nor will any quizzes be given early. Your lowest quiz score will be dropped when determining your grade for the course. Dropping one quiz score allows for the possibility that you may have to miss a quiz due to unavoidable circumstances such as illness, car problems, work, interviews, weddings, funerals, or other conflicts.
Examinations

You will be given four exams during the semester, including the final exam. Exam scores are not “curved.” You may use one 3”x5” note card with hand-written notes, front and back, when taking each exam.

You should make every effort to take each exam on the scheduled date. Make-up exams will be given only in situations involving an excused absence with appropriate documentation. Make-up exams are typically a combination of multiple-choice, true/false, short answer (fill-in-the-blank), and/or problems. If you miss the final exam due to an excused absence with appropriate documentation, you will be given a make-up final exam during the second week of the following semester.

You must be in class at the proper time to take each exam. If you’re late to class on an exam day and any students have finished the exam and already left the classroom, you will not be allowed to take that exam.

As mentioned on the previous page, your lowest exam score will be discounted by 50%. However, there will be no “do-over” exams. In other words, if you perform poorly on an exam, you will not have an opportunity to replace your score on the original exam with a makeup exam.

On exam days, bring with you the following items:
- #2 pencil(s)
- Basic, four-function calculator

If you choose to wear a hat with a brim during an exam, the brim must be facing backwards.

Moodle (UNC Charlotte Learning Management System)

Class Notes: I will distribute class notes for each chapter on Moodle. Please print the class notes and bring them to class.

Exam Scores: You can use Moodle to check your exam scores. Click the Grades button in the Administration area on the left side of your screen.

Moodle is accessible through 49er Express on the UNC Charlotte web site (www.uncc.edu). You will need to enter your NinerNet user name and password on the right-hand side of the Moodle screen to log in.

If you have not yet activated your NinerNet account and created a password, you will need to do so before you can access Moodle. To activate your account, go to the following website: https://pwmanager.uncc.edu/idm/user/login.jsp and then click “Activate my NinerNet Account”. You will need to enter your UNC Charlotte ID Number. New students receive their UNC Charlotte ID# in their official acceptance letter.

After you’ve activated your account, you can access Moodle at https://moodle2.uncc.edu. You will need to log in using the first part of your UNC Charlotte email address as your username (don’t enter “@uncc.edu”). You will also need to enter the password you created when you activated your NinerNet account.
Attendance and Participation

Class attendance is important as it gives you an opportunity to clarify and test your understanding of the material covered. You will be responsible for all material covered in class as well as in the homework assignments and readings. If you are unable to attend a class, please let me know in advance.

Verbal communication skills and the ability to “think on your feet” are important for professionals. You should be prepared each day to respond to questions from other members of the class and from me. I will conduct this class in an atmosphere of mutual respect. I encourage your active participation in class discussions. The sharing of differing ideas is encouraged and welcome. However, I will exercise my responsibility to manage the discussions so that ideas and argument can proceed in an orderly fashion.

Promptness is important and is an expected quality of MBA students. Students arriving late to class tend to disrupt other students, so please be prompt.

Unless it’s an emergency, please do not leave class before it’s over. Leaving class early is distracting and discourteous to other students and to me. If you know you’re going to have to leave early, please let me know before class starts.

Policies Regarding Grading

Portions of the following paragraph are from the University’s Policies and Procedures for Appeals of Final Course Grades; for more information, see http://legal.uncc.edu/policies/GradeAppeal.html:

Determination of final course grades and policies and procedures regarding grades is the responsibility of faculty, not students. Thus, the grading policies, procedures, and scales in your courses at UNC Charlotte are not open to debate, negotiation, or appeal. It is inappropriate for a student to contact a faculty member at the end of the semester in an attempt to influence the faculty member’s determination of final course grades. This includes, but is not limited to, asking the faculty member to raise the student’s grade for any reason. However, if you believe your final course grade assigned by the instructor was the result of a clear and material mistake in calculating or recording grades, you should contact the instructor, who will explain how the grade was determined. Your inquiry to the instructor should occur as soon as possible after the formal grade report is received. If you are unable to resolve the grievance through consultation with the instructor, a written request for review of the course grade may be submitted to the Chair of the Department in which the course was taught. Requests for review must be submitted within the first four weeks of the next regular academic semester.

For this course, your semester grade will be determined by the total number of points you earn on exams, quizzes, and an essay during the semester — period. Factors and circumstances other than your total points will not be considered. This includes, but is not limited to, factors such as need (e.g., if you need a “B” or better to keep a scholarship or to graduate, then you must earn at least enough points to receive a B; plan accordingly), effort (while effort and exam scores tend to be highly correlated, your grade in this course will be based on your exam scores, not on the number of hours you spend studying), the number of hours per week you work, number of courses you’re taking this semester, prior coursework or work experience related to accounting, etc. (i.e., all students will be graded similarly, regardless of current employment status, course load, and prior accounting-related employment or coursework). In addition, students with disabilities will be graded in the same manner as all other students; however, students with disabilities may request reasonable accommodation of their disabilities as discussed on page 1 of this syllabus. Finally, please note that there will be no “extra credit” work available, and midterm exams are not curved. Do not ask me to grade you differently than other students or to raise your end-of-semester grade—it will not happen.
Policies Regarding Academic Honesty

A high level of ethical conduct is a critically important attribute of members of the business profession. The importance of ethical conduct extends into the academic arena where the profession’s future leaders are being prepared. Thus, **MBA students are expected to conduct themselves in a manner that is above reproach** in their academic work.

Academic misconduct includes cheating, fabrication, falsification, multiple submissions, plagiarism, and complicity. Each of these types of misconduct is discussed in the **Code of Student Academic Integrity** on the following website: [www.legal.uncc.edu/policies/ps-105.html](http://www.legal.uncc.edu/policies/ps-105.html), along with related penalties and procedures. You are expected to be familiar with, and to follow, this Code.

In addition, the following specific requirements are expected in this class:

1. **Strict individual performance on exams**, i.e., not copying from or looking at another student’s exam or opscan;
2. **Not allowing another student to copy from or look at your exam or opscan**;
3. **Not consulting notes or books during exams unless explicitly permitted**.

If any of these requirements are unclear to you, please consult with me before you complete any exams or quizzes in the course. I expect every student in my classes to share responsibility for preventing dishonesty of any kind. Academic integrity is considered a prerequisite for admission into the business profession.

Calculators, Cell Phones, and Computers

You should acquire a basic, **four-function calculator** for use in this course; please bring it with you to class. **No financial calculators, programmable calculators, calculators that will accept text, or cell-phone calculators will be allowed during exams.**

The use of cell phones, beepers, or other communication devices is disruptive and is therefore prohibited during class.

You are permitted to use computers during class for note-taking and other class-related work. The use of computers during class for activities not related to the class is not allowed.

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Note: I reserve the right to modify the course schedule, deadlines, reading and homework assignments, classroom procedures, and course policies if circumstances warrant.
# Course Schedule

(Subject to revision)

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
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| **Wednesday**  
August 20 | **Note:** Download class notes from **Moodle.** We will discuss and fill in the notes in class, so bring them with you.  
Introduction to the Course.  
| August 27  | Accounting for Merchandising Businesses (Chapter 5).                  |
| Sept 3     | Quiz 1 – Chapter 6.  
Inventories (Chapter 6).                                             |
| Sept 10    | Exam 1                                                               |
| Sept 17    | **No class.**                                                        |
| Sept 24    | Fixed Assets and Intangible Assets (Chapter 9).  
Review exam.                                                        |
| Oct 1      | Fixed Assets and Intangible Assets – Continued.  
**Quiz 2 – Chapter 11.**  
Corporations: Organization, Stock Transactions, and Dividends (Chapter 11). |
| Oct 8      | Statement of Cash Flows (Chapter 14).                                |
| Oct 15     | Exam 2                                                               |
| Oct 22     | Financial Statement Analysis (Chapter 15).  
Managerial Accounting Concepts and Principles (Chapter 16).  
Review exam.                                                        |
| Oct 29     | **Quiz 3 – Chapter 17.**  
Job Order Costing (Chapter 17).  
Process Cost Systems (Chapter 18).                                    |
| Nov 5      | Process Cost Systems – Continued.  
**Quiz 4 – Chapter 19.**  
Cost Behavior and Cost-Volume-Profit Analysis (Chapter 19).            |
<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
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<tr>
<td>Nov 12</td>
<td>Exam 3</td>
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| Nov 19   | Variable Costing for Management Analysis (Chapter 20).  
|          | Quiz 5 – Chapter 22.                        |
|          | Performance Evaluation Using Variances from Standard Costs (Chapter 22).  
|          | Review exam.                               |
| Nov 26   | **No Class** – Thanksgiving Break          |
| Dec 3    | Differential Analysis and Product Pricing (Chapter 24).  
|          | Capital Investment Analysis (Chapter 25).    |

**Final Exam:** Wednesday, Dec 10, 5:30 – 8:00 pm
Please print, fill out, and bring with you to class on Wednesday, August 20, 2014

Student Information Form (Fall 2014)
MBAD 6131

1. Name ____________________________

Name by which you would like to be called in class (if different from above) ____________________________

(Circle one) Male Female

Hometown (where did you grow up?) ____________________________

2. Major: ____________________________

3. If you currently have a job, where do you work? ____________________________

4. If you have a job, how many hours per week do you work? __________________

5. Career Interests:

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6. Comments and/or other information (use back if you need more space):

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