

Financial and Managerial Accounting for MBAs

MBAD 6131-U90

Fall 2023

Instructor Information

Instructor: Dr. David Kerr

E-mail: dskerr@uncc.edu I will respond to emails within 24 hours (usually much faster). Feel free to contact me via email whenever you have questions or need help in this course, but don't wait until the last minute to ask me questions about upcoming exams or assignments.

Textbook

Financial & Managerial Accounting for MBAs, 6th Edition. Authors: Easton, Halsey, and McAnally. ISBN: 9781618533593. Published by Cambridge Business Publishers.

Your textbook is available through First Day Complete, a program managed by Barnes & Noble Charlotte that provides course materials to students at a significant discount.

You should receive an email from the bookstore confirming materials provided for each of your courses and asking you to select how you would like to receive the printed components (in-store pick up or home delivery). Please confirm your fulfillment preference so the bookstore can prepare your materials.

For more information about your Niner Course Pack, or if you wish to opt out of First Day Complete, visit <https://aux.charlotte.edu/bookstore/niner-course-pack>.

Course Structure and *Canvas*

This course will be delivered online in an asynchronous format through the *Canvas* course management system (CANVAS.CHARLOTTE.EDU); we will not meet for class. Therefore, you will have a great deal of flexibility to fit this class into your schedule. You will be free to choose the dates and times (within a specified range of dates) to watch online videos I created for this class. While watching the videos, you will follow along in the class notes (available on *Canvas*) and frequently write additional notes and work through many questions and problems in those notes. You may pause, rewind, or review the videos as often as you'd like. If you have questions while watching the videos, feel free to email your question(s) to me. If your question is too lengthy for email, let me know and I'll set up a Zoom meeting with you to discuss your question.

To access this course in *Canvas*, you will need access to the Internet and a supported Web browser (Chrome, Firefox, MS Edge, Safari). Open your browser and go to CANVAS.CHARLOTTE.EDU. If you need assistance with *Canvas* for any reason, you may (1) contact the university's IT Service Desk at (704) 687-5500, or (2) submit an online request by creating a ticket at <https://help.charlotte.edu/> or (3) call the *Canvas* Hotline at (877) 257-9780.

Online Videos: You will need a computer and reliable Internet access to watch course videos throughout the semester. These videos are available in *Canvas* (CANVAS.CHARLOTTE.EDU). The dates on which you should watch each video are indicated on the course schedule near the end of this syllabus.

Class Notes: Class notes for each topic we will cover in this course are available in *Canvas*. You will work through those notes while watching the online videos. The notes are in PDF format; I recommend you print the notes prior to watching the related video.

Online Exams: Although we will not meet for class, you will need to be available to take four online exams. Each exam will be available during an 88-hour window from 8:00am Thursday until 11:59pm Sunday; see below:

Exam 1 from 8:00am Thursday September 14 until 11:59pm Sunday September 17.

Exam 2 from 8:00am Thursday October 12 until 11:59pm Sunday October 15.

Exam 3 from 8:00am Thursday November 9 until 11:59pm Sunday November 12.

Exam 4 from 8:00am Thursday December 7 until 11:59pm Sunday December 10.

Exams will be administered through *Canvas* using LockDown Browser and Respondus Monitor. Respondus Monitor will use your webcam to record you during exams. See the following link for a description:

<https://web.respondus.com/wp-content/uploads/2019/08/RLDB-QuickStartGuide-Instructure-Student.pdf>

To Install LockDown Browser: Before installing LockDown Browser, make sure your Operating System is up-to-date. In *Canvas*, when you start Assignment 1 during the 1st week of the course, you will be prompted to download and install UNC Charlotte's Lockdown Browser if you have not previously used it on your computer. When prompted, click the link to download and install it. After it has been installed, you'll need to close all programs prior to launching the LockDown Browser. On your computer desktop (Windows) or in your Applications folder (Mac), you will see a new icon for LockDown browser. Click that icon to launch LockDown Browser, which will then take you back to *Canvas*. Log in to our course, click the **QUIZZES** button in the Navigation area on the left side of your screen in *Canvas*, and click Assignment 1 to begin the assignment.

Note: You should **NOT** try to download LockDown Browser on your own from the Internet; you should only install it via Assignment 1 as explained above. Lockdown Browser only needs to be installed once. To begin exams, click the LockDown Browser icon on your desktop (Windows) or click LockDown Browser in your Applications folder (Mac).

If you want additional instructions, click on one of the following links:

- [Windows instructions](#)
- [Mac instructions](#)
- [Troubleshooting Tips](#)

For help installing or using LockDown Browser, please contact the IT Service Desk by calling 704-687-5500 or by going to help.uncc.edu

System Requirements for using LockDown Browser

- Windows: 11, 10, and 8.1. Windows 10S is not a compatible operating system.
- Mac: OS 10.12 to OS 13.3 (or later).
- Web camera (internal or external) & microphone
- A broadband Internet connection. The vendor recommends 100 Mbps minimum connection speed or higher. If your speed is too slow, consider taking exams at a location with sufficient speed, such as on campus.
- Disconnect anything streaming from your WiFi that isn't needed. For example, ask your roommate(s), spouse, or children to refrain from connecting to WiFi to play games or stream movies on a TV, phone, tablet, computer, PlayStation, Xbox, etc.

Note: Lockdown Browser **will not work** with two monitors; you **MUST** disconnect one of them.

Performance Evaluation

Your grade in the course will be based on ten assignments and four exams:

	<i>Points Available</i>
Assignments (10 @ 20 points each)	200
Exams (4 @ 100 points each)	<u>400</u>
Total possible points	<u>600</u>

Preliminary Grading Scale¹

<u>Total Points Earned</u>	<u>Course Grade</u>
540 – 600	A
450 – 539	B
360 – 449	C
Less than 360	U

Assignments

You will have the opportunity to complete 10 assignments during the semester. Each assignment is worth 20 points and consists of 10 questions or problems. There is no time limit to complete each assignment, but there is a due date. Late assignments will be accepted, but points earned on late assignments will be reduced by 50 percent. No late assignments will be accepted after Monday, November 27. One purpose of the assignments is to encourage you to keep on schedule with your studying.

Assignment 1

Complete Assignment 1 no later than Sunday, August 27 (deadline is 11:59pm). There is nothing to study to prepare for this assignment, and you will NOT need a calculator or other materials. The assignment has two purposes: (i) to make you aware of what is expected of you during exams, and (ii) to make sure your computer is set up properly for Lockdown Browser and Respondus Monitor, which you will use during exams.

In *Canvas*, click on QUIZZES; you should then see the link to Assignment 1. If you have not previously installed LockDown Browser on your computer, you will be prompted to download and install it when you start Assignment 1 (see instructions on page 2 of this syllabus). If you have trouble installing it, please contact UNC Charlotte’s IT Service Desk at <https://help.charlotte.edu/> and create a ticket or call the Service Desk at 704-687-5500.

Before you can begin the assignment, LockDown Browser will ask you to show your photo I.D. to your webcam, so have your student I.D. or driver’s license or another form of photo identification ready.

If you have problems using Respondus Monitor, Live Chat is available from within LockDown Browser:

- In the pre-test steps – when working through the pre-test steps for using a webcam with LockDown Browser, select **"It's not working"** at any time to access live chat.
- In Help Center – select the **"Need More Help?"** button.

See the following link for more details: <https://web.respondus.com/student-help-livechat/>

¹ At the end of the semester, the preliminary grading scale might be adjusted if the class average is unusually low.

Assignments 2 through 10

You will not need to use LOCKDOWN BROWSER / RESPONDUS MONITOR when working on Assignments 2 through 10. To open each of those assignments, simply click the **QUIZZES** button in the Navigation area on the left side of your screen in *Canvas*.

You will be allowed three attempts at each assignment. When you submit your assignment after each attempt, you will be able to see which questions and problems you answered correctly and incorrectly. Before pressing the “Submit” button, I suggest you write down each question number (1 through 10) followed by your answer to each question. That way, if you score less than 100% on your 1st attempt, you can avoid choosing the same wrong answer on your 2nd or 3rd attempt (but keep in mind the answers to multiple-choice questions might be presented in a different order on each attempt).

Your highest grade on the three attempts will be recorded. **During the assignment, you may use your textbook and the notes you printed from Canvas and filled in while watching the video lectures. You may also use a calculator. However, you may NOT use your classmates (or anyone else) to help you complete the assignment.**

Assignments 2 through 10 will include some questions and problems based on material you should have added to your class notes while watching the videos, so be sure to watch the relevant videos prior to beginning each assignment. In addition, some of the problems in each assignment are based on the *Problems for Additional Practice* near the end of your notes for each unit, so **you should always complete the *Problems for Additional Practice* in your notes before attempting the unit’s assignment.** Solutions to the *Problems for Additional Practice* are provided in your notes.

Exams

You will be given four exams, including the final exam. You’ll have an 88-hour window to start each exam; once you start your exam, it must be completed within 2 hours without interruption. You should plan to take each exam near the beginning of the 88-hour window rather than waiting until near the end; this will give you time to resolve any unexpected technical problems or other conflicts you might have. Exam dates are shown on the course schedule near the end of this syllabus. Exams will be administered in *Canvas* using **LOCKDOWN BROWSER** and **RESPONDUS MONITOR**. To begin an exam, click the LockDown Browser icon on your desktop (Windows) or click LockDown Browser in your Applications folder (Mac). Log in to *Canvas*, and then click the **QUIZZES** button in the Navigation area on the left side of your screen in *Canvas*.

Conduct during exams: When taking exams, you may use a hard copy of the notes you printed from Canvas and filled in while watching the video lectures. **Note:** Lockdown Browser will prevent you from accessing a digital copy of your notes, so if you want to refer to your notes during an exam, you’ll need to print them beforehand. You may also use a calculator (must not be a calculator app on a cellphone, as you are not permitted to use your phone during exams). You may NOT use your classmates (or anyone else) to help you during exams. If you choose to wear a hat with a brim during an exam, the brim must be facing backwards. There should be no other people in the room with you. At the beginning of each exam, you will be required to use your webcam to show me your photo ID.

The questions used on exams are copyrighted. Therefore, you are not permitted to print, write down, or take pictures or screenshots of any of the questions.

You should make every effort to take each exam within the scheduled time and date. Make-up exams will be given only in situations involving an unavoidable excused conflict with appropriate documentation.

Exam scores are not “curved,” and 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.

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/up-410>

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 Chairperson or Director of the program 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 grade will be determined by the total number of points you earn on exams and assignments — **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 and assignment 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 for their disabilities. Finally, please note there will be **no "extra credit" work** available, no "do-over" exams, and exams are not curved. **I will not grade you differently than other students or raise your end-of-semester grade – please don't ask.**

Policies Regarding Academic Integrity

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 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: <https://legal.uncc.edu/policies/up-407>, 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 and assignments
- (2) Not consulting notes or books during exams unless explicitly permitted as described previously in this syllabus
- (3) Not passing or receiving information about exam or assignment questions to other students
- (4) The questions and problems used on exams and assignments are copyrighted. Therefore, **you are not permitted to print, write down, or take pictures or screenshots of any of the questions or problems. Furthermore, you are prohibited from uploading any of the questions or problems to any website on the Internet (e.g., Chegg, CourseHero, or others).**

Additional MBA Program and University Policies

An MBA student who receives three grades of “C” will be suspended from the graduate program.

Students are expected to complete all courses for which they are registered at the close of the add/drop period. The University policy on withdrawal allows students only a limited number of opportunities available to withdraw from courses. It is important for you to understand the financial and academic consequences that may result from [course withdrawal](#).

The university deadline to withdraw from one or more courses (including withdrawal from all courses) is at the 60% completion point of the term; for more information, click here: <https://graduateschool.uncc.edu/current-students/withdrawals>. The precise date for each term is published in the academic calendar (<http://registrar.uncc.edu/printable-calendar>).

For information about the university’s Add/Drop policies, go to: <https://advising.uncc.edu/faqs/adddrop-period>

Course Description

MBAD 6131 focuses on how accounting information is derived and how business managers use that information in making decisions and evaluating the activities and performance of employees of the business. A portion of this course will involve **financial accounting** topics, including study of conceptual foundations and applications of financial accounting with emphasis on accounting information for external decision making and creation of financial statements. Following coverage of financial accounting topics, the remainder of the course will involve study of **managerial accounting** topics, including the use of accounting information for operating decisions with a focus on strategic cost management, how to use cost and other managerial accounting information in making sound and ethical decisions, and issues involving the intended and unintended consequences of performance measurement.

I believe the best way to learn the course material is to gain experience through problem solving. In this course, you will spend a considerable amount of time applying the material to real world managerial decisions. An important goal of the course is to help you develop a framework with which you can analyze business problems in a variety of management contexts.

Course Objectives

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

1. Explain basic **accounting concepts** and terms.
2. Describe the differences between **financial and managerial accounting**.
3. Describe the purpose and contents of different types of **financial statements** and interpret the information found on those financial statements.
4. Calculate the **cost of manufacturing a product** or providing a service.
5. Calculate and interpret **variances** in manufacturing costs by comparing actual with expected results.
6. Evaluate **special decision-making situations** such as those involving capital investments.
7. Describe the behavior of various types of costs and how they affect **cost-volume-profit** relationships.

Where to Get Help if You're Struggling Academically

It is common for college students to experience challenges that may interfere with academic success such as academic stress, sleep problems, juggling responsibilities, life events, relationship concerns, or feelings of anxiety, hopelessness, or depression. If you are struggling, you should seek support. Helpful, effective resources are available on campus at no additional cost.

- If you are struggling academically with this class, please contact me by email at dkerr@uncc.edu so I can help you.
- Meet with your academic advisor if you are struggling academically in multiple classes or if you need help finding academic resources at UNC Charlotte.
- Visit the Counseling and Psychological Services website at caps.uncc.edu for information about the broad range of confidential on-campus mental health services, online health assessments, hours, and additional information.
- Call Counseling and Psychological Services at (704) 687-0311 if you're interested in scheduling an appointment with a counselor. After-hours crisis support is also available through this phone number.

Accessibility for Students with Disabilities

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide me with 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 on main campus.

Title IX Reporting

UNC Charlotte is committed to maintaining an environment conducive to learning for all students and a professional workplace for all employees. The University takes active measures to create or restore a respectful, safe, and inclusive environment for community members that is free from discrimination, discriminatory harassment, and interpersonal violence. If you (or someone you know) has experienced any of these incidents, know that you are not alone. UNC Charlotte has staff members trained to support you in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with civil protective orders, and more.

Please be aware that all UNC Charlotte employees, including faculty members, are expected to relay any information or reports of discrimination, discriminatory harassment, or sexual and interpersonal misconduct they receive to the [Office of Civil Rights and Title IX](#). This means that if you tell me about a situation involving these matters, I am expected to report the information. Although I am expected to report the situation, you will still have options about how your case will be handled, including whether or not you wish to pursue a formal complaint. The Office of Civil Rights will make sure you are aware of the range of options available to you and have access to the resources you need.

If you wish to speak to someone confidentially, you can contact the following on-campus resources, who are not required to report the incident to the Office of Civil Rights and Title IX: (1) Center for Counseling and Psychological Services (CAPS) (caps.charlotte.edu, 687-0311); or (2) Student Health Center (studenthealth.charlotte.edu, 687-7400). Additional information about your options is also available at civilrights.charlotte.edu under the "Students" tab.

Concluding Comments

Welcome to *Financial & Managerial Accounting for MBAs*! I am looking forward to helping you learn about accounting this semester. Keep in mind your primary goal in this course is to enhance your professional career. You should make every effort to stay on schedule and not fall behind.

Course Schedule (subject to revision)

Date	Activities to Complete
<p>Week 1 August 21 – August 27</p>	<p>Optional: If your schedule allows, join your classmates and me in a Zoom session at 6:00pm on Wednesday August 23 (click the ZOOM button in the NAVIGATION area on the left side of your screen in <i>Canvas</i>). We will discuss the syllabus and <i>Canvas</i> and answer any questions you might have about the class. If you are unable to join the Zoom session, read through the syllabus on your own and email me with any questions you have.</p> <p>Required: Complete Assignment 1 sometime this week (deadline is 11:59pm, Sunday, August 27). The assignment consists of 10 true-false questions and is worth 20 points. In <i>Canvas</i>, click on QUIZZES; you should then see the link to Assignment 1. There is nothing to study to prepare for this assignment, and you will NOT need a calculator or other materials. The assignment has two purposes: (i) to make you aware of what is expected of you during exams, and (ii) to make sure your computer is set up properly for Lockdown Browser and Respondus Monitor.</p> <p>If you have not previously installed LockDown Browser on your computer, you will be prompted to download and install it when you start the assignment (see instructions on page 2 of this syllabus). If you have trouble installing it, contact the university’s IT Service Desk at (704) 687-5500.</p> <p>Before you can begin the assignment, LockDown Browser will ask you to show your photo I.D. to your webcam, so have your student I.D. or driver’s license ready.</p> <p>If you have problems using Respondus Monitor, Live Chat is available from within LockDown Browser:</p> <ul style="list-style-type: none"> • In the pre-exam steps – when working through the steps for using a webcam with LockDown Browser, select "It's not working" at any time to access live chat. • In Help Center – select the "Need More Help?" button. <p>See the following link for more details: https://web.respondus.com/student-help-livechat/</p> <p>Unit 1: Financial Accounting for MBAs (Module 1 in textbook)</p> <p>In the <i>Canvas</i> homepage for our course, click the COURSEWORK box, then click Week 1 Coursework: Unit 1 – Financial Accounting for MBAs. Complete each of the activities listed on the To-Do List in Week 1 Coursework: Unit 1:</p> <ul style="list-style-type: none"> • Watch the five Unit 1 Videos. While watching the videos, use the Unit 1 Notes – Financial Accounting for MBAs. • In the textbook, read pages 1-3 to 1-19 and 1-26 to 1-34 (Appendices 1A and 1B). • On the last few pages of your <i>Unit 1 Notes</i>, complete the <i>Problems for Additional Practice</i>. Completion of these will help you understand and remember the material, which will help you on exams. You do not need to turn in your answers.

<p>Week 2 August 28 – Sept. 3</p>	<p>Unit 2: Introducing Financial Statements (Module 2 in textbook)</p> <p>In the <i>Canvas</i> homepage, click the COURSEWORK box, then click Week 1 Coursework: Unit 2 – Introducing Financial Statements. Complete the activities listed on the To-Do List in Week 1 Coursework: Unit 2; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the two Unit 2 videos. While watching the videos, use the Unit 2 Notes – Introducing Financial Statements. • In the textbook, read pages 2-3 to 2-26. • On the last few pages of your <i>Unit 2 Notes</i>, complete the <i>Problems for Additional Practice</i>. Completion of these problems will help you understand and remember the material, which will help you on exams. You do not need to turn in your answers. • Complete Assignment 2 no later than 11:59pm, Sunday, September 3. This assignment is worth 20 points and consists of 10 questions about Unit 1 and Unit 2. You will have three attempts at the assignment. When you submit your assignment after each attempt, you will be able to see which questions you answered incorrectly. Your highest grade on the three attempts will be recorded. During the assignment, you may use your textbook, notes, and paper for calculations. However, you may NOT use your classmates (or anyone else) to help you answer the questions. There is no time limit to complete the assignment, but keep in mind the assignment will not be accessible after 11:59pm Sunday the 3rd. <p>Optional: If you want more practice and explanations about balance sheets and income statements, watch the two YouTube videos (click the link in <i>Canvas</i> for Week 1 Coursework: Unit 2).</p>
<p>Week 3 Sept. 4 – Sept. 10</p>	<p>Unit 3: Transactions and Adjustments (Module 3 in textbook)</p> <p>Complete the activities listed on the To-Do List in Week 2 Coursework: Unit 3 in <i>Canvas</i>; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the nine Unit 3 videos. While watching the videos, use the Unit 3 Notes – Transactions and Adjustments. • In the textbook, read pages 3-3 to 3-18. • On the last few pages of your <i>Unit 3 Notes</i>, complete the <i>Problems for Additional Practice</i>. Completion of these problems will help you understand and remember the material, which will help you on exams. You do not need to turn in your answers. • Complete Assignment 3 no later than 11:59pm, Sunday, September 10. This assignment is worth 20 points and consists of 10 questions about Unit 3. You will have three attempts at the assignment. When you submit your assignment after each attempt, you will be able to see which questions you answered incorrectly. Your highest grade on the three attempts will be recorded. During the assignment, you may use your textbook, notes, and paper for calculations. However, you may NOT use your classmates (or anyone else) to help you answer the questions. There is no time limit to complete the assignment, but keep in mind the assignment will not be accessible after 11:59pm Sunday the 10th. • Work through the <i>Practice Problems for Exam 1</i> (available on <i>Canvas</i> in Week 2 Coursework). • Optional: If you want more practice and explanations, watch one or more of the ten YouTube videos (click the link in <i>Canvas</i>).

<p>Week 4 Sept. 11 – Sept. 17</p>	<p>Complete Exam 1</p> <ul style="list-style-type: none"> • The exam will be available from 8:00am on Thursday, September 14 until 11:59pm on Sunday, September 17. You must finish and submit your exam no later than Sunday at 11:59pm. • The exam will cover Units 1, 2, and 3. • There is a 2-hour time limit; i.e., once you begin the exam, you must finish and submit the exam within 120 minutes. • See page 3 of this syllabus for important information about exams. <ul style="list-style-type: none"> (i) Launch Lockdown Browser. (ii) In <i>Canvas</i>, click Quizzes to access the exam. (iii) In pre-exam Step 7: Environment Check, show your photo ID to your webcam. <p>If you have any difficulties starting the exam, call the university's IT Service Desk at (704) 687-5500. For hours of operations, see https://oneit.charlotte.edu/help</p>
<p>Week 5 Sept. 18 – Sept. 24</p>	<p>Unit 4: Inventories and Long-term Assets (Module 6 in textbook)</p> <p>Complete the activities listed on the To-Do List in <i>Week 3 Coursework: Unit 4</i> in <i>Canvas</i>; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the six Unit 4 videos. While watching the videos, use the Unit 4 Notes – Inventories and Long-term Assets. • In the textbook, read pages 6-3 to 6-19. • On the last few pages of your <i>Unit 4 Notes</i>, complete the <i>Problems for Additional Practice</i>. • Complete Assignment 4 no later than 11:59pm, Sunday, September 24. This assignment is worth 20 points and consists of 10 questions about Unit 4. You will have three attempts at the assignment. <p>Optional: If you want more practice and explanations about LIFO, FIFO, and average cost, watch one or more of the three YouTube videos and read the Investopedia article (click the link in <i>Canvas</i>).</p>
<p>Week 6 Sept. 25 – Oct. 1</p>	<p>Unit 5: Current & Long-term Liabilities (Module 7 in textbook)</p> <p>Complete the activities listed on the To-Do List in <i>Week 4 Coursework: Unit 5</i> in <i>Canvas</i>; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the five Unit 5 videos. While watching the videos, use the Unit 5 Notes – Current & Long-Term Liabilities. • In the textbook, read pages 7-3 to 7-11; also read Appendix 7A on pages 7-25 to 7-30. • On the last few pages of your <i>Unit 5 Notes</i>, complete the <i>Problems for Additional Practice</i>. • Complete Assignment 5 no later than 11:59pm, Sunday, October 1. This assignment is worth 20 points and consists of 10 questions about Unit 5.

<p>Week 7 Oct. 2 – Oct. 8</p>	<p>Unit 6: Statement of Cash Flows (Module 11 in textbook)</p> <p>Complete the activities listed on the To-Do List in Week 4 Coursework: Unit 6 in <i>Canvas</i>; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the three Unit 6 videos. While watching the videos, use the Unit 6 Notes – Statement of Cash Flows. • In the textbook, read pages 11-3 to 11-19. • On the last few pages of your <i>Unit 6 Notes</i>, complete the <i>Problems for Additional Practice</i>. • Complete Assignment 6 no later than 11:59pm, Sunday, October 8. This assignment is worth 20 points and consists of 10 questions about Unit 6. • Work through the <i>Practice Problems for Exam 2</i> (available on <i>Canvas</i> in Week 4 Coursework). <p>Optional: If you want more practice and explanations about cash flow statements, watch the YouTube video and read the Investopedia article (click the link in <i>Canvas</i>).</p>
<p>Week 8 Oct. 9 – Oct. 15</p>	<p>Complete Exam 2</p> <ul style="list-style-type: none"> • The exam will be available from 8:00am on Thursday, October 12 until 11:59pm on Sunday, October 15. You must finish and submit your exam no later than Sunday at 11:59pm. • The exam will cover Units 4, 5, and 6. • There is a 2-hour time limit; i.e., once you begin the exam, you must finish and submit the exam within 120 minutes. • See page 3 of this syllabus for important information about exams. <ul style="list-style-type: none"> (i) Launch Lockdown Browser. (ii) In <i>Canvas</i>, click Quizzes to access the exam. (iii) In pre-exam Step 7: Environment Check, show your photo ID to your webcam. <p>If you have any difficulties starting the exam, call the university's IT Service Desk at (704) 687-5500. For hours of operations, see https://oneit.charlotte.edu/help</p>
<p>Week 9 Oct. 16 – Oct. 22</p>	<p>Unit 7: Analyzing and Interpreting Financial Statements (Module 4 in textbook)</p> <p>Complete the activities listed on the To-Do List in Week 5 Coursework: Unit 7 in <i>Canvas</i>; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the six Unit 7 videos. While watching the videos, use the Unit 7 Notes – Analyzing and Interpreting Financial Statements. • In the textbook, read pages 4-3 to 4-14. • On the last few pages of your <i>Unit 7 Notes</i>, complete the <i>Problems for Additional Practice</i>. • Complete Assignment 7 no later than 11:59pm, Sunday, October 22. This assignment is worth 20 points and consists of 10 questions about Unit 7. <p>Optional: If you want more practice and explanations about the ROE equation and the Economic Order Quantity (EOQ) formula, watch the three YouTube videos (click the link in <i>Canvas</i>).</p>
<p>Week 10 Oct. 23 – Oct. 29</p>	<p>Unit 8: Cost Behavior (Module 15 in textbook)</p> <p>Complete the activities listed on the To-Do List in Week 6 Coursework: Unit 8 in <i>Canvas</i>; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the two Unit 8 videos. While watching the videos, use the Unit 8 Notes – Cost Behavior. • In the textbook, read pages 15-3 to 15-21. • On the last few pages of your <i>Unit 8 Notes</i>, complete the <i>Problems for Additional Practice</i>.

<p>Week 11 Oct. 30 – Nov. 5</p>	<p>Unit 9: Cost–Volume–Profit Analysis (Module 16 in textbook)</p> <p>Also complete the activities listed on the To-Do List in <i>Week 6 Coursework: Unit 9</i> in <i>Canvas</i>; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the two Unit 9 videos. While watching the videos, use the Unit 9 Notes – CVP Analysis. • Watch the two videos about multiple-product breakeven analysis (click link in <i>Canvas</i>). • In the textbook, read pages 16-3 to 16-20. • On the last few pages of your Unit 9 Notes, complete the <i>Problems for Additional Practice</i>. • Complete Assignment 8 no later than 11:59pm, Sunday, November 5. This assignment is worth 20 points and consists of 10 questions about Unit 8 and Unit 9. • Work through the <i>Practice Problems for Exam 3</i> (available on <i>Canvas</i> in Week 6 Coursework). <p>Optional: If you want more practice and explanations about the breakeven point, watch the YouTube video and read the two Investopedia articles (click the link in <i>Canvas</i>).</p>
<p>Week 12 Nov. 6 – Nov. 12</p>	<p>Complete Exam 3</p> <ul style="list-style-type: none"> • The exam will be available from 8:00am on Thursday, November 9 until 11:59pm on Sunday, November 12. You must finish and submit your exam no later than Sunday at 11:59pm. • The exam will cover Units 7, 8, and 9. • There is a 2-hour time limit; i.e., once you begin the exam, you must finish and submit the exam within 120 minutes. • See page 3 of this syllabus for important information about exams. <ul style="list-style-type: none"> (i) Launch Lockdown Browser. (ii) In <i>Canvas</i>, click Quizzes to access the exam. (iii) In pre-exam Step 7: Environment Check, show your photo ID to your webcam. <p>If you have any difficulties starting the exam, call the university’s IT Service Desk at (704) 687-5500. For hours of operations, see https://oneit.charlotte.edu/help</p>
<p>Week 13 Nov. 13 – Nov. 19</p>	<p>Unit 10: Job Costing Systems (Module 18 in textbook)</p> <p>Complete the activities listed on the To-Do List in <i>Week 7 Coursework: Unit 10</i> in <i>Canvas</i>; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the five Unit 10 videos. While watching the videos, use the Unit 10 Notes – Job Costing. • In the textbook, read pages 18-3 to 18-20. • On the last few pages of your Unit 10 Notes, complete the <i>Problems for Additional Practice</i>. • Complete Assignment 9 no later than 11:59pm, Sunday, November 19. This assignment is worth 20 points and consists of 10 questions about Unit 10. <p>Optional: If you want more practice and explanations about job order costing, watch the two YouTube videos (click the link in <i>Canvas</i>).</p>

<p>Week 14 Nov. 20 – Nov. 26</p>	<p>Unit 11: Standard Costs and Performance Reports (Module 23 in textbook)</p> <p>Complete the activities listed on the To-Do List in Week 7 Coursework: Unit 11 in <i>Canvas</i>; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the three Unit 11 videos. While watching the videos, use the Unit 11 Notes – Standard Costs and Performance Reports. • In the textbook, read pages 23-3 to 23-14 and pages 23-18 & 23-19 (Performance Reports for Revenue Centers). • On the last few pages of your Unit 11 Notes, complete the <i>Problems for Additional Practice</i>. • Complete Assignment 10 no later than 11:59pm, Sunday, November 26. This assignment is worth 20 points and consists of 10 questions about Unit 11. <p>Optional: If you want more practice and explanations about variance analysis, watch one or more of the three YouTube videos (click the link in <i>Canvas</i>).</p>
<p>Week 15 Nov. 27 – Dec. 3</p>	<p>Unit 12: Capital Budgeting / Long-Range Planning (Module 25 in textbook)</p> <p>Complete the activities listed on the To-Do List in Week 8 Coursework: Unit 12 in <i>Canvas</i>; the activities are restated below for your convenience:</p> <ul style="list-style-type: none"> • Watch the three Unit 12 videos. While watching the videos, use the Unit 12 Notes – Capital Budgeting. • In the textbook, read pages 25-3 to 25-30. • On the last few pages of your Unit 12 Notes, complete the <i>Problems for Additional Practice</i>. • Work through the <i>Practice Problems for Exam 4</i> (available on <i>Canvas</i> in Week 8 Coursework). <p>Note: there is no assignment to submit for Unit 12.</p>
<p>Week 16 Dec. 4 – Dec. 10</p>	<p>Complete Exam 4</p> <ul style="list-style-type: none"> • The exam will be available from 8:00am on Thursday, December 7 until 11:59pm on Sunday, December 10. You must finish and submit your exam no later than 11:59pm on Sunday. • The exam will cover Units 10, 11, and 12 (i.e., the exam is not cumulative). • There is a 2-hour time limit; i.e., once you begin the exam, you must finish and submit the exam within 120 minutes. • See page 3 of this syllabus for important information about exams. <ul style="list-style-type: none"> (i) Launch Lockdown Browser. (ii) In <i>Canvas</i>, click Quizzes to access the exam. (iii) In pre-exam Step 7: Environment Check, show your photo ID to your webcam. <p>If you have any difficulties starting the exam, call the university's IT Service Desk at (704) 687-5500. For hours of operations, see https://oneit.charlotte.edu/help</p>

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

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.