

Management Accounting for MBAs

MBAD 6131-U91

Spring 2021

[Revised Jan 11, 2021¹]

Instructor Information

Instructor: Dr. David Kerr

E-mail: dskerr@uncc.edu I will respond to emails within 24 hours (usually much faster). Don't wait until the last minute to email me about something related to an exam that begins in a few hours. **Please contact me via email whenever you feel you need help.**

Textbook

Accounting Principles: A Business Perspective, 10th Edition. Authors: Hermanson, Edwards, and Hermanson. ISBN: 978-1-930789-85-2. Available through the Barnes & Noble UNC Charlotte bookstore <https://uncc.bncollege.com/shop/unc-charlotte/page/find-textbooks>
Published by Textbook Media Press. <https://www.textbookmedia.com/Products/BookList.aspx>

Course Structure and *Canvas* (UNC Charlotte Learning Management System)

You have a choice of two formats for completing this course and learning the material:

Option 1: Self-paced learning (“asynchronous” learning). This option provides the greatest flexibility to fit this class into your schedule. With this option, you are free to choose the dates and times (within a specified range of dates) to watch online video lectures 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 video lectures, 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.

Option 2: Zoom sessions (“synchronous” learning). This option involves Zoom sessions on the dates and times listed in the course schedule at the back of this syllabus. Material covered in the Zoom sessions will be the same as that covered in the online video lectures. In other words, during Zoom sessions, we will add the same material to your class notes and work through the same questions and problems as in Option 1.

If you choose Option 1, you will not need to join the Zoom sessions. Similarly, if you choose Option 2, you will not need to watch the online video lectures. You may switch between the two options whenever you’d like.

Both options described above will be delivered online through a course management system called *Canvas* (CANVAS.UNCC.EDU). To access this course in *Canvas*, you will need access to the Internet and a supported Web browser (Internet Explorer, Chrome, Firefox, Safari). Open your browser and go to CANVAS.UNCC.EDU.

¹ Pages 7 to 10 were revised because dates for Spring break were changed from March 29–April 2 to February 8–February 12.

If you need assistance with *Canvas* for any reason, you may (1) contact the UNC Charlotte Student Computing Help Center at **(704) 687-5500**, or (2) submit an online request via UNC Charlotte's HelpDesk at <http://helpdesk.unc.edu>, or (3) call the *Canvas* Hotline at (877) 257-9780.

Online Video Lectures: If you choose Option 1 (self-paced learning), you will need a computer and reliable Internet access to watch course videos throughout the semester. These videos are available in *Canvas* (CANVAS.UNCC.EDU). The dates on which you should watch each video are indicated in the course schedule at the back 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 either (1) while watching the video lectures, or (2) during Zoom sessions. The notes are in PDF format; I recommend you print the notes prior to watching the related video or joining the related Zoom session.

Online Exams and Quizzes: You need to be available for exams and quizzes on most Monday evenings during the semester. Exams and quizzes begin at 5:30pm. Exams will close at 8:15pm; quizzes will close at 6:00pm. Exams and quizzes will be administered through *Canvas* using LockDown Browser and Respondus Monitor; 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: In *Canvas*, when you start the Practice Quiz, 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 exit everything. On your computer desktop, you will see a new icon for LockDown browser. Click that icon to launch the LockDown Browser, which will then take you back to *Canvas*. Log in to our course and begin the quiz. **Note:** You should not try to download LockDown Browser on your own from the Internet; you'll need to follow the above procedures to download and install UNC Charlotte's version.

System Requirements

- Windows: 10, 8, 7. Windows 10S is not a compatible operating system.
- Mac: OS X 10.10 to 10.14.
- Web camera (internal or external) & microphone
- A broadband internet connection

Grades

Your grade in the course will be based on an essay, three exams, six quizzes, and a practice quiz. Your best two exam scores will be doubled as follows:

	Points Available
Practice quiz	4
Essay	20
Quizzes	50
Lowest exam score (100 points possible)	100
Other exam score 100 x 2	200
Other exam score 100 x 2	<u>200</u>
Total possible points	<u>574</u>

Preliminary Grading Scale²

<u>Total Points Earned</u>	<u>Course Grade</u>
516.6 – 574.0	A
430.5 – 516.5	B
344.4 – 430.4	C
Less than 344.4	U

Examinations

You will be given three exams, including the final exam. Exam dates are shown on the course schedule at the back of this syllabus. Exams will be administered in *Canvas* using **LOCKDOWN BROWSER** and **RESPONDUS MONITOR**. To begin an exam, click the **QUIZZES** button in the Navigation area on the left side of your screen in *Canvas*.

You may use **one 8½" x 11" sheet of paper with your own hand-written notes on only one side** when taking each exam. The notes must be hand-written (not typed or photocopied). You may use the other side of your sheet of paper (and a pencil or pen) for calculations. You may also use a calculator (must not be a calculator app on a cellphone or computer). At the beginning of each exam, you will be required to use your webcam to show me both sides of your sheet of paper.

Conduct during exams: Keep your eyes on your computer screen as much as possible. When looking at the sheet of paper with notes or your calculator, hold it up by your screen. You may look down at your sheet of paper when performing calculations. All other materials such as books, tablets, cell phones, etc. must be put completely away before the test. 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 during exams.

The questions used on exams and quizzes 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 at the scheduled time and date. Make-up exams will be given only in situations involving an excused absence 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.

² At the end of the semester, the preliminary grading scale might be adjusted downward if the class average is unusually low.

Quizzes

You will have the opportunity to take six quizzes (plus a practice quiz) during the semester. Each of the six quizzes is worth 10 points and consists of five multiple-choice questions. The primary purpose of the quizzes is to encourage you to keep on schedule with your studying.

Each quiz will be available between 5:30pm and 6:00pm on the dates indicated in the course schedule at the back of this syllabus. Quizzes will be administered in *Canvas* using **LOCKDOWN BROWSER** and **RESPONDUS MONITOR**. To begin a quiz, click the **QUIZZES** button in the Navigation area on the left side of your screen in *Canvas*.

When taking each quiz, you may use the notes (hardcopy only) you printed from *Canvas* and filled in while watching the video lectures or during Zoom sessions. Quizzes (except for the practice quiz) will include some questions based on material you should have added to your class notes while watching the videos or during the Zoom sessions, so be sure to watch the relevant videos or related Zoom session prior to taking each quiz. Although you are permitted to use your notes during quizzes, Lockdown Browser and Respondus Monitor will prevent you from using a digital copy of the notes during the quiz, so you'll only be able to use your notes if you have printed them.

You may also use a calculator (must not be a calculator app on a cellphone or computer). You are **not** allowed to communicate with anyone when taking a quiz, and you must **not** use your cellphone for any reason during quizzes.

Your face must be clearly visible to your webcam at the beginning of the quiz and must remain visible for the duration of the quiz. If you choose to wear a hat with a brim during a quiz, the brim must be facing backwards. There should be no other people in the room with you during quizzes.

You should make every effort to take each quiz at the scheduled time and date. There will be no make-up quizzes, nor will any quizzes be given early. There will be no "do-over" quizzes. If you perform poorly on a quiz, you will not have an opportunity to replace your score on the original quiz with a makeup quiz.

Your lowest quiz score (excluding the practice quiz) **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. Thus, if you miss a quiz, that will be the quiz dropped.³

Essay

I invite you to write a two-page essay (not counting heading with your name) about how you could use one or more of the topics covered in this course at your place of employment (or hypothetical place if you're not currently employed). Use a 12-point font, one-inch margins, double-spaced. The essay will be worth 20 points if completed satisfactorily (points will be deducted for lack of relevant content, lack of required length, and multiple errors in grammar, punctuation, and spelling). **Email your essay to me at dkerr@uncc.edu between Monday, April 26 and Monday, May 3 (no later than midnight, Charlotte time).**

³ If you miss a second quiz due to work, medical reasons, or other University excused absence, you will be allowed to take a make-up quiz.

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, 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. Finally, please note that 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 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: <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 quizzes
- (2) Not consulting notes or books during exams unless explicitly permitted as stated previously in this syllabus
- (3) Not passing or receiving information about exam or quiz questions to other students
- (4) The questions used on exams and quizzes are copyrighted. Therefore, **you are not permitted to print, write down, or take pictures or screenshots of any of the questions.**

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.

Course Description

Prerequisite: MBAD 5131 or equivalent.

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 review of **financial accounting** topics, including an accelerated study of conceptual foundations and applications of financial accounting with emphasis on accounting information for external decision making and creation of financial statements. Most of this 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 management accounting information in making sound and ethical decisions, and issues involving the intended and unintended consequences of performance measurement.

I believe that 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 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

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

Course Schedule (Subject to revision)

Date	Activities to Complete
Week 1 Monday Jan 25	<p>Join the Zoom session at 5:30pm on Monday (click the ZOOM button in the NAVIGATION area on the left side of your screen in Canvas).</p> <p>Before joining the Zoom session, download and print the notes for <i>Review of Financial Accounting Concepts and Terms</i> from Canvas. You will highlight and write additional notes on them during the Zoom session, so print them out.</p>
Week 2 Monday Feb 1	<p>Everyone – complete the Practice Quiz on Monday Feb 1 at 5:30pm; see below:</p> <p>The practice quiz is worth four points. There is nothing to study to prepare for this quiz. The quiz has two purposes: (i) to make you aware of what is expected of you during subsequent quizzes and exams, and (ii) to make sure your computer is set up properly for Lockdown Browser and Respondus Monitor. You will NOT need a calculator or other materials. In <i>Canvas</i>, click on QUIZZES; you should then see the link to the Practice Quiz.</p> <p>If you have never used UNC Charlotte’s LockDown Browser, see instructions on page 2 for downloading and installing it.</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 pre-exam 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>Self-paced option – If you chose the self-paced option, complete the following anytime this week:</p> <p>Finish watching the eight video lectures for “<i>Review of Financial Accounting Concepts and Terms</i>” and complete the homework assignment (see last page of class notes for <i>Review of Financial Accounting</i>). Completion of homework assignments will improve your understanding and retention of the material, which will help you prepare for exams. You do not need to turn in homework assignments.</p> <p>Zoom option – If you chose the Zoom option, join the Zoom session on Monday, Feb 1 at 6:00pm (after the quiz). Topic to be discussed:</p> <ul style="list-style-type: none"> ✓ (continued) <i>Review of Financial Accounting Concepts and Terms</i>. <p>After the Zoom session, complete the homework assignment (see last page of class notes for <i>Review of Financial Accounting</i>). Completion of homework assignments will improve your understanding and retention of the material, which will help you prepare for exams. You do not need to turn in homework assignments.</p>
Monday Feb 8	<p>Spring Break</p>

<p>Week 3 Monday Feb 15</p>	<p>Everyone – complete Quiz 1 on Monday Feb 15 at 5:30pm:</p> <p>This quiz is worth 10 points and consists of five questions about the notes related to the <i>Review of Financial Accounting Concepts and Terms</i>. When completing the quiz, you may use the notes (hardcopy only) you printed from Canvas and filled in while watching the video lectures or during the Zoom sessions. There is a 20-minute time limit to complete the quiz.</p> <p>Self-paced option – complete the following two items anytime this week:</p> <p>(1) In textbook, read <i>Chapter 7 – Measuring and Reporting Inventories</i>. (In your textbook, you can skip the section titled “Estimating Inventory” on pages 291 through 295.)</p> <p>(2) In <i>Canvas</i>, download the notes and begin watching the video lectures about <i>Chapter 7</i></p> <p>Zoom option – join the Zoom session on Monday, Feb 15 at 6:00pm (after the quiz). Topic to be discussed:</p> <ul style="list-style-type: none"> ✓ <i>Chapter 7: Measuring and Reporting Inventories</i>. (Before joining the Zoom session, download and print the notes for chapter 7 from Canvas.) <p>Either before or after the Zoom session (your choice), read chapter 7 in the textbook. In chapter 7, you can skip the section titled “Estimating Inventory” on pages 291 through 295.</p>
<p>Week 4 Monday Feb 22</p>	<p>Self-paced option – do the following three items anytime this week:</p> <p>(1) In <i>Canvas</i>, finish watching the five video lectures about <i>Chapter 7</i>, and complete the homework assignment (see last page of notes). This homework assignment will help you understand and retain the material, which will help you prepare for exams. You do not need to turn in homework assignments.</p> <p>(2) In textbook, read <i>Chapter 17 – Managerial Accounting Concepts / Job Cost Systems</i>. You do NOT need to read the Appendix yet; we will cover that later.</p> <p>(3) In <i>Canvas</i>, download the notes and begin watching the video lectures about <i>Chapter 17</i>.</p> <p>Zoom option – join the Zoom session on Monday, Feb 22 at 5:30pm. Topics to be discussed:</p> <ul style="list-style-type: none"> ✓ (Continued) <i>Chapter 7: Measuring and Reporting Inventories</i>. ✓ <i>Chapter 17 – Managerial Accounting Concepts / Job Cost Systems</i> (Before joining the Zoom session, download and print the notes for chapter 17 from Canvas.) <p>Either before or after the Zoom session (your choice), read chapter 17 in the textbook. You do NOT need to read the Appendix yet; we will cover that later.</p> <p>After the Zoom session, complete the homework assignment for chapter 7 (see last page of the class notes). This homework assignment will help you understand and retain the material, which will help you prepare for exams. You do not need to turn in homework assignments.</p>

<p>Week 5 Monday Mar 1</p>	<p>Everyone – complete Quiz 2 on Monday Mar 1 at 5:30pm:</p> <p>This quiz is worth 10 points and consists of five questions about chapter 7. When completing the quiz, you may use the notes (hardcopy only) you printed from Canvas and filled in while watching the video lectures or during the Zoom sessions. There is a 20-minute time limit to complete the quiz.</p> <p>Self-paced option – complete the following anytime this week:</p> <p>In <i>Canvas</i>, finish watching the five video lectures about <i>Chapter 17</i>, and complete the homework assignment (see last page of notes). This homework assignment will help you understand and remember the material, which will help you prepare for next week’s exam. You do not need to turn in homework assignments.</p> <p>Zoom option – join the Zoom session on Monday, Mar 1 at 6:00pm (after the quiz). Topic to be discussed:</p> <ul style="list-style-type: none"> ✓ (Continued) <i>Chapter 17 – Managerial Accounting Concepts / Job Cost Systems</i> <p>After the Zoom session, complete the homework assignment for chapter 17 (see last page of the class notes). This homework assignment will help you understand and remember the material, which will help you prepare for next week’s exam. You do not need to turn in homework assignments.</p>
<p>Week 6 Monday Mar 8</p>	<p>Exam 1 (Review of Financial Accounting, <i>Chapter 7</i>, and <i>Chapter 17</i>). You’ll have 165 minutes to complete the exam. You may begin any time after 5:25pm; you must finish and submit the exam no later than 8:15pm.</p> <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 both sides of your sheet of paper to your webcam (one side must be blank.)
<p>Week 7 Monday Mar 15</p>	<p>Self-paced option – complete the following anytime this week:</p> <ul style="list-style-type: none"> (1) In textbook, read <i>Chapter 20 – Cost-Volume-Profit Analysis</i>. (2) In <i>Canvas</i>, download the notes and watch the three video lectures about <i>Chapter 20</i>, and complete the homework assignment (see last page of the class notes). <p>Zoom option – join the Zoom session on Monday, Mar 15 at 5:30pm. Topic to be discussed:</p> <ul style="list-style-type: none"> ✓ <i>Chapter 20 – Cost-Volume-Profit Analysis</i> (Before joining the Zoom session, download and print the notes for chapters 20 from <i>Canvas</i>.) <p>Either before or after the Zoom session (your choice), read chapter 20 in the textbook.</p> <p>After the Zoom session, complete the homework assignment for chapter 20 (see last page of the class notes).</p>

<p>Week 8 Monday Mar 22</p>	<p>Everyone – complete Quiz 3 on Monday Mar 22 at 5:30pm:</p> <p>This quiz is worth 10 points and consists of five questions about chapter 20. When completing the quiz, you may use the notes (hardcopy only) you printed from Canvas and filled in while watching the video lectures or during the Zoom sessions. There is a 20-minute time limit to complete the quiz.</p> <p>Self-paced option – complete the following two items anytime this week:</p> <p>(1) In textbook, read <i>Chapter 25 – Capital Budgeting: Long-Range Planning</i>.</p> <p>(2) In Canvas, download the notes and watch the three video lectures about <i>Chapter 25</i>, and complete the homework assignment (see last page of the class notes).</p> <p>Zoom option – join the Zoom session on Monday, Mar 22 at 6:00pm (after the quiz). Topic to be discussed:</p> <p>✓ <i>Chapter 25 – Capital Budgeting: Long-Range Planning</i>. (Before joining the Zoom session, download and print the notes for chapters 25 from Canvas.)</p> <p>Either before or after the Zoom session (your choice), read chapter 25 in the textbook.</p> <p>After the Zoom session, complete the homework assignment for chapter 25 (see last page of the class notes).</p>
<p>Week 9 Monday Mar 29</p>	<p>Everyone – complete Quiz 4 on Monday Mar 29 at 5:30pm:</p> <p>This quiz is worth 10 points and consists of five questions about chapter 25. When completing the quiz, you may use the notes (hardcopy only) you printed from Canvas and filled in while watching the video lectures or during the Zoom sessions. There is a 20-minute time limit to complete the quiz.</p> <p>Self-paced option – complete the following two items anytime this week:</p> <p>(1) In textbook, read <i>Chapter 26 – Analysis Using the Statement of Cash Flows</i>.</p> <p>(2) In Canvas, download the notes and watch the three video lectures about <i>Chapter 26</i>, and complete the homework assignment (see last page of the class notes).</p> <p>Zoom option – join the Zoom session on Monday, Mar 29 at 6:00pm (after the quiz). Topic to be discussed:</p> <p>✓ <i>Chapter 26 – Analysis Using the Statement of Cash Flows</i>. (Before joining the Zoom session, download and print the notes for chapters 26 from Canvas.)</p> <p>Either before or after the Zoom session (your choice), read chapter 26 in the textbook.</p> <p>After the Zoom session, complete the homework assignment for chapter 26 (see last page of the class notes).</p>
<p>Week 10 Monday April 5</p>	<p>Exam 2 (<i>Chapter 20, Chapter 25, and Chapter 26</i>). You'll have 165 minutes to complete the exam. You may begin any time after 5:25pm; you must finish and submit the exam no later than 8:15pm.</p> <p>(i) Launch Lockdown Browser.</p> <p>(ii) In <i>Canvas</i>, click Quizzes to access the exam.</p> <p>(iii) In pre-exam Step 7: Environment Check, show both sides of your sheet of paper to your webcam (one side must be blank.)</p>

<p>Week 11 Monday April 12</p>	<p><u>Self-paced option</u> – complete the following anytime this week:</p> <p>(1) In textbook, read <i>Chapter 17 Appendix – Variable versus Absorption Costing</i>.</p> <p>(2) In Canvas, download the notes and watch the four video lectures about <i>Chapter 17 Appendix</i>, and complete the homework assignment (see last page of the class notes).</p> <p><u>Zoom option</u> – join the Zoom session on Monday, April 12 at 5:30pm. Topic to be discussed:</p> <p>✓ <i>Chapter 17 Appendix – Variable versus Absorption Costing</i> (Before joining the Zoom session, download and print the notes for chapter 17 Appendix.)</p> <p>Either before or after the Zoom session (your choice), read the Appendix following chapter 17 in the textbook.</p> <p>After the Zoom session, complete the homework assignment for chapter 17 Appendix (see last page of the class notes).</p>
<p>Week 12 Monday April 19</p>	<p><u>Everyone</u> – complete Quiz 5 on Monday April 19 at 5:30pm:</p> <p>This quiz is worth 10 points and consists of five questions about the Appendix following chapter 17. When completing the quiz, you may use the notes (hardcopy only) you printed from Canvas and filled in while watching the video lectures or during the Zoom sessions. There is a 20-minute time limit to complete the quiz.</p> <p><u>Self-paced option</u> – complete the following anytime this week:</p> <p>(1) In textbook, read <i>Chapter 22 – Budgeting for Planning and Control</i>.</p> <p>(2) In Canvas, download the notes and watch the three video lectures about <i>Chapter 22</i>, and complete the homework assignment (see last page of the class notes).</p> <p><u>Zoom option</u> – join the Zoom session on Monday, April 19 at 6:00pm (after the quiz). Topic to be discussed:</p> <p>✓ <i>Chapter 22 – Budgeting for Planning and Control</i> (Before joining the Zoom session, download and print the notes for chapter 22.)</p> <p>Either before or after the Zoom session (your choice), read chapter 22 in the textbook.</p> <p>After the Zoom session, complete the homework assignment for chapter 22 (see last page of the class notes).</p>

<p>Week 13 Monday April 26</p>	<p>Note: Your essay is due this week; see page 4.</p> <p>Everyone – complete Quiz 6 on Monday April 26 at 5:30pm:</p> <p>This quiz is worth 10 points and consists of five questions about chapter 22. When completing the quiz, you may use the notes (hardcopy only) you printed from Canvas and filled in while watching the video lectures or during the Zoom sessions. There is a 20-minute time limit to complete the quiz.</p> <p>Self-paced option – complete the following anytime this week:</p> <p>(1) In textbook, read <i>Chapter 23 – Control through Standard Costs</i>.</p> <p>(2) In Canvas, download the notes and begin watching the video lectures about <i>Chapter 23</i>.</p> <p>Zoom option – join the Zoom session on Monday, April 26 at 6:00pm (after the quiz). Topic to be discussed:</p> <ul style="list-style-type: none"> ✓ <i>Chapter 23 – Control through Standard Costs</i> (Before joining the Zoom session, download and print the notes for chapter 23.) <p>Either before or after the Zoom session (your choice), read chapter 23 in the textbook.</p>
<p>Week 14 Monday May 3</p>	<p>Self-paced option – complete the following anytime this week:</p> <p>(1) In Canvas, finish watching the four video lectures about <i>Chapter 23</i>, and complete the homework assignment (see last page of the class notes).</p> <p>Zoom option – join the Zoom session on Monday, May 3 at 5:30pm. Topic to be discussed:</p> <ul style="list-style-type: none"> ✓ (Continued) <i>Chapter 23 – Control through Standard Costs</i> <p>After the Zoom session, complete the homework assignment for chapter 23 (see last page of the class notes).</p>

Exam 3 (Chapters 17–Appendix, Chapter 22, and Chapter 23). Date & time to be announced.

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.