

Course Syllabus
Managerial Cost Accounting – Acct 3330
Section 001 (MW 11:00 – 12:15) FRI 132
Section 002 (MW 12:30 – 1:45) FRI 112
Section 003 (MW 3:30 – 4:45) MCEN 117
Section 090 (M 6:30 – 9:15) FRI 132

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Welcome to ACCT 3330, *Managerial Cost Accounting* at UNC-Charlotte! I am looking forward to getting to know each of you this term and helping you succeed in this course, in the University, and in your career.

Keep in mind that your primary goal in this course is to enhance your professional career. Accounting is a subject that is vital to any career in Business and very useful in most other careers and life in general. It is a challenging curriculum, but also very rewarding if you stay on top of the materials and give the class the proper time and attention.

Course Description in the University Catalog

ACCT 3330. Managerial Cost Accounting. (3 credit hours) Prerequisite: ACCT 2122. Analysis of the uses of accounting data in the planning, controlling, and decision-making processes of business enterprises. Enrollment limited to majors in the College of Business. (Spring) (Evenings).

Course Objectives

This Managerial Cost Accounting course has the following objectives:

1. To enhance your understanding of the role of accounting information in making business decisions.
2. To improve your skills in analyzing business situations in order to make proper decisions.
3. To enhance your understanding of planning and control systems.
4. To improve your understanding and skills in determining product costs.

AACSB Learning Outcomes to be assessed:

1. Students will demonstrate the ability to analyze a business situation so that proper decisions can be made.
2. Students will demonstrate knowledge of the role of accounting information in making business decisions.

Textbook & Course Resources

You are required to purchase:

1. Managerial Cost Accounting: UNC Charlotte, Pearson Custom Library (This is a customized version of Horngren, Datar and Rajan, **Cost Accounting: A Managerial Emphasis**. 15th Edition. Pearson Education. Note – You will also need an access code to MyAccountingLab to do the homework. The book and the access code come in a package. Both the UNCC Bookstore and Gray’s Bookstore carry the book and code.

(Note 1 - You can choose to not purchase the paper copy of the book and just purchase the access code that gives you access to the e-book.)

(Note 2 – There is a two week free trial option for the MyAccountingLab access. If you are unable to purchase the book and code, sign up for the free trial, then roll it over to the paid code when you can purchase the book. No extensions will be given for assignments due to student funding delays unless you can show the delay was longer than the free trial period.)

2. Turning Technologies Clicker “NXT Model”. You can use one from last semester, or it can be purchased at the school bookstore or at Grays Bookstore.

As of Fall 2016 – You must buy the one year Turning Account License (or have one from last semester). It can be bought at Grays or UNCC Bookstore for \$30. Both bookstores also have a \$20 rebate available, so your net cost is \$10.

The textbook comes with a registration code for MyAccountingLab™. You will be completing and submitting homework assignment online through MyAccountingLab™. If you purchase the textbook from any other source, make sure it comes with a valid registration card for MyAccountingLab™. If you do not have a registration code, you will need to purchase one separately from the publisher.

Canvas

For classroom materials, student forums, and tentative schedules, see Canvas at: **My.UNCC.EDU**

Clickers

Clickers will be used to assess classroom participation. We will have clicker questions the first day of class, so make sure you have purchased and registered your clicker prior to then. (Note – starting in Fall of 2016, a one year license must be purchased to accompany the clicker). Clicker grades will be posted to Canvas regularly throughout the semester. It is your responsibility to review these grades regularly and correct any issues you may have with a clicker that is not performing properly. **Clicker points cannot be made up or excused. As well, alternative forms of submission will not be allowed.** (If you leave your clicker in your car, you will not be allowed to write the answers down and submit them at the end of class.) **Sharing clickers or having someone respond with your clicker will be considered an academic integrity violation for both yourself and the other person.**

Email Etiquette

Email is my preferred means of communication (other than face to face). In all emails to any professor use real words, proper capitalization, correct grammar and punctuation. Put the course name and section number in the Subject Line. Begin the email with a proper salutation such as “Professor Monaghan” or “Dear Professor”. Emails beginning with “Hey” or “Hey Professor” will not be responded to.

Office Consultations

My scheduled office hours are from 9:45am to 10:45am and from 2:00pm to 3:15pm Mondays and Wednesdays. If you need to see me at any other time, talk to me after class and we will make an appointment at a mutually convenient time.

Grading Policy

A student's grade will be determined on the basis of his/her accomplishment in the following areas:

Three midterm examinations (100 points each)	300 points (50%)
Comprehensive final exam	150 points (25%)
Homework and Dynamic Study Modules (In MyAccountingLab)	100 Points (16.67%)
Clicker Points	<u>50 points (8.33%)</u>
Total	<u>600 points</u>

The following grading scale will be used:

<u>Numerical Grade</u>	<u>Letter Grade</u>
540 - 600 total points	A
480.00 – 539.99 total points	B
420.00 – 479.99 total points	C
360.00 – 419.99 total points	D
Below 360.00 total points	F

Note that the determination of your final course grade will be based on the total amount of points you earn. For example, if you earn 500 total points, your course grade is a “B”.

The grading scale is based on the assumption that the student’s class behavior is professional. The instructor may reduce the final grade in the event that a student has not exhibited professional behavior.

For the University’s policy relating to course grades click on the following link:

<http://www.legal.uncc.edu/policies/GradeAppeal.html>

It’s your responsibility to keep track of your grades.

The MyAccountingLab assignments (Homework and the Dynamic Study Modules) and clicker grades will be determined as follows:

$$\text{Homework and Dynamic Study Module Grade} = 100 \times \left(\frac{\text{Points earned}}{\text{Points available}} \right)$$

$$\text{Clicker Points} = 50 \times \left(\frac{\text{Points earned}}{\text{Points available}} \right)$$

Your semester grade for this course will be determined by the total number of points you earn on homework, the Dynamic Study Modules, classroom participation (clickers), and exams during the semester. Factors and circumstances other than your total points will not be considered. Please note there will be no “extra credit” work available, and exams are usually not curved.

Attendance Policy

Regular class attendance is expected but not required. Remember that in each class we will have clicker questions, so a missed class will hurt your point total. If you forget to bring your clicker to class, you will not be able to earn or “make-up” clicker questions missed. As a consequence, excessive absences will impact your final grade. ***Students assume full responsibility for material covered and assignments given during a missed class.***

Examinations:

Examinations will be given on the dates and times that are shown on Canvas and the tentative class schedule posted.

Exams will generally be in multiple-choice format. The final exam will be comprehensive.

It’s your responsibility to make arrangements to take the course exams at the designated times. **Make-up examinations will be given only for documented exceptions.** These exceptions are at my discretion. An unexcused absence from an examination will result in a grade of zero for that examination. There are only three acceptable excuses for missing an exam: **personal illness, death in the family and required school functions.** Students with a conflicting required school functions must furnish documentation prior to the exam. Other excuses must be appropriately documented and presented to me within 24 hours of the missed exam.

An excused illness requires an official signed statement from a doctor or emergency room stating that you were under their care on or shortly before the exam date.

Make-up exams may be a different format than the regularly scheduled exams.

Please contact me via email if you have an emergency! If you know in advance that it is unavoidable for you to take your exam as scheduled (for one of the above reasons only) please let me know as soon as you become aware of the conflict so that alternate arrangements can be made. Since the exams are scheduled far in advance, work conflicts won’t be considered, as you should have time to make arrangements with your employer well in advance in the exam dates. Family vacations or other social activities will not be considered as valid conflicts.

Exam Do-overs

Your exam grade is the grade that you will receive. Do-overs or retaking an exam because a student did not perform as well as they had hoped will not be allowed.

Conduct during an Examination

You are expected to respect each other at all times. You should behave appropriately during an examination. Refrain from displaying behaviors that may be annoying to other students. Keep your focus on your test booklet. If you wear a hat with a brim, you will be asked to either take it off or to turn it backward. You’ll have to leave all of your belongings (including purses, computers, cell phones and bookbags) in the front of the room, so it’s not a good idea to bring those things to the exam. ***You will be asked to show your ID when turning in your exam, so make sure you bring some form of picture ID on each exam day. Once an exam begins, you will not be allowed to leave the room until you are done with the exam.***

Use of a Calculator during an Exam

You should bring to each class a basic, four-function calculator. You will need it for class exercises and exams. Only simple four-function calculators are allowed to be used during an exam in this course. Cell phones are not permitted to be used as calculators. I strongly urge you to purchase two calculators and

have both with you. These calculators are inexpensive and have a tendency to fail at the worse possible times (during an exam), so it pays to have a back-up calculator handy.

Policy on Retaining Exams

I'll make every effort to return exams to you on a timely basis. Exams will be returned, discussed and then re-collected. This will be your only opportunity to view your exam. All exams will be kept in my office; under no circumstances will be returned to students. If you leave the classroom with your exam, it will be considered a violation of the Code of Academic Integrity and will result in an automatic grade of zero for the exam plus academic integrity charges.

Policy on Re-grading Exams

Students justifiably sometimes question the grading of their examinations. I'll reconsider the grading of a question if you adhere to the following procedure: On the cover page of the examination, write the number of the question to be regraded along with the reasons for the requested re-grading. Reasons are essential! A request for re-grading must be submitted immediately after you get back your exam results.

Use of Scantron Answer Sheets

Exams will use the machine-graded "Scantron" answer sheet. All answers to multiple choice questions must be on the Scantron sheet in order to be considered. Answers on the test or on scrap paper will not be considered. Be certain that all stray marks and "erased" wrong answers are fully erased prior to submitting the Scantron. No grade adjustments will be made due to errors in completing the Scantron. You should complete the Scantron answer sheet as you are taking the exam or quiz; don't wait until the end of the allotted time to complete the Scantron.

Classroom

The flow of the class content will be as follows:

- Read the chapter.
- Complete the Dynamic Study Module. (Due before the first lecture for a chapter)
- Come to class for lecture, clickers, and case studies.
- Complete the homework assignment for each chapter. (Due either the Friday night following the completion of a chapter, or Tuesday night if we finish a chapter on a Monday)

If you do not do the advanced preparation for the class, you may find it difficult to keep up and understand the problems that we work in class. As a consequence, your exam grades will most likely not reflect your best effort.

Classroom Conduct

You are on the path to becoming a professional. Appropriate classroom etiquette and conduct are expected.

- You are expected to come to class on time and to remain the entire time.
- Cell phones should be turned off.
- Electronic devices are allowed in class as long as they are used for purposes of the class. Inappropriate use such as on-line shopping, texting, emailing and other activities on the Internet that are not related to the class are prohibited. You will be dismissed from class if your wireless phone rings or if you use your phone or computer for activities that are not related to the class.
- Disruptive and/or disrespectful behavior (for example, sleeping during class) is not allowed.
- Talking during a lecture is not allowed.
- Disrespectful and/or vulgar language is not allowed.

- Eating, reading, and use of tobacco products in class are considered inappropriate and disrespectful.

Inappropriate behavior will result in a grade reduction, according to my discretion.

General expectations

Students are expected to come to class on time and prepared. Assignments are to be read prior to the class period for which they are assigned. Homework should be completed within the time period assigned. Do not underestimate the difficulty of this course. It can be difficult if you fall behind or neglect the course material. Some suggestions to help ensure success are:

1. ***Study the material in advance*** of class coverage. Class time should be used to reinforce what you have already learned and to seek further explanation from the instructor.
2. ***Do homework in advance***. Struggling with the material is expected and is a natural part of the learning process in this course.
3. ***Do not hesitate to ask questions in class and participate in class discussion***.
4. ***Persist in your attempt to understand*** the material & let me know immediately if you experience any difficulty.
5. ***Practice, practice and more practice***. You cannot “read” accounting. The only way to learn accounting is to spend hours completing problems and exercises.

Statement on Students with Disabilities

The Americans with Disabilities Act is a federal anti-discrimination statute that provides civil rights protection for persons with disabilities. The legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please see me within the first week and also contact the Office of Disability Services (Fretwell 230) and follow the instructions of that office for obtaining accommodations.

The Belk College Statement 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.

Academic Integrity

All UNC Charlotte students are expected to strictly observe the UNC Charlotte Code of Student Academic Integrity. The text of the Code can be found at <http://www.legal.uncc.edu/policies/ps-105.html>

RELIGIOUS ACCOMMODATIONS

UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student's religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at <http://legal.uncc.edu/policies/ps-134.html>. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

Academic Calendar –Key Dates

January 9, 2017	First day of classes
January 16, 2017	Dr. Martin Luther King Jr. Day -University Closed
January 16, 2017	Last day to add, drop with no grade *
March 6, 2017 to March 11, 2017	Spring Recess - No Classes
March 20, 2017	Last day to withdraw from course (s); grade subject to Withdrawal Policy*
March 27, 2017	Registration for Summer 2017 and Fall 2017 begins *
April 14, 2017 to April 15, 2017	Spring Weekend -No Classes
May 2, 2017	Last day of classes
May 3, 2017	Reading Day
May 4, 2017 to May 6, 2017	Final Examinations begin
May 8, 2017 to May 11, 2017	Final Examinations continued