MBAD 6131
Management Accounting for MBAs
Fall 2015

Instructor Information

Instructor: Dr. David Kerr
E-mail: dskerr@uncc.edu
Office Hours: Tuesday 4:50 – 5:20pm; 8:15 – 8:45pm, Center City bldg., room 713
Thursday 4:50 – 7:00pm, Center City bldg., room 713
Wednesday 4:20 – 5:20pm, Center City bldg., room 713

Class Hours: Section U90: Wednesday, 5:30pm–8:15pm, Center City bldg., room 606

Textbook

You will need one of the following textbooks: (The managerial accounting-related content of these three textbooks is nearly identical and was written by the same authors.)

Financial & Managerial Accounting for Decision Makers, 2nd Edition. Authors: Dyckman, Magee, Pfeiffer, Hartgraves, and Morse. Published by Cambridge Business Publishers. ISBN: 978-1-61853-106-3. This is the same textbook currently used in MBAD 5131; we will study the chapters that are not covered in MBAD 5131. This is the textbook the campus bookstore will likely have in stock.


Managerial Accounting, 7th Edition. Authors: Hartgraves and Morse. Published by Cambridge Business Publishers. ISBN: 978-1-61853-096-7. Note: If you have a financial accounting textbook from a previous accounting course, you may use this textbook, which is $15 to $20 less expensive (retail) than either of the two texts listed above. However, this textbook does not address the topic of Statement of Cash Flows, which we will cover in this course; that topic is addressed in financial accounting textbooks (and in the other two textbooks listed above).

If you prefer to use an electronic version of the textbook rather than hard copy, electronic versions of the above textbooks are available at http://www.mybusinesscourse.com (click Purchase an eBook on top menu).

Course Description

Prerequisite: MBAD 5131 or equivalent.

MBAD 6131 is the second course in a two-course sequence that focuses on how accounting information is derived and how business managers use that information. Topics to be covered include analyzing financial statements and using accounting information for strategic, tactical, and 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 of design and operation of management control systems including the intended and unintended consequences of performance measurement.
Course Objectives

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

1. know how to determine the **cost of manufacturing** a product or providing a service;
2. understand how to **evaluate manufacturing costs** by comparing actual with expected results;
3. be able to evaluate special decision-making situations by comparing differential revenues and costs;
4. understand how to **interpret** financial information;
5. know how to **analyze changes in operating income**;
6. possess an enhanced awareness of ethical dilemmas managers and accountants might face.

General Comments

**Welcome to Management Accounting for MBAs at UNC Charlotte!** I am looking forward to getting to know each of you during this semester 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. Do not approach the course as if your only goal is to perform well on exams. You should make every effort to attend class. If you occasionally skip class, you will find yourself continually struggling to catch up. The best thing to do is plan ahead and budget your time suitably so you can keep up in every class.

**Please stop by my office whenever you feel you need help.** In addition, I welcome your suggestions about how the course could be improved.

Performance Evaluation

Your grade in the course will be based on four team quizzes, four individual exams, and an essay. Your lowest quiz score will be dropped. Your best three exam scores will be doubled as follows:

<table>
<thead>
<tr>
<th>Points Available</th>
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<tbody>
<tr>
<td>Lowest exam score 100</td>
<td>100</td>
</tr>
<tr>
<td>Other exam score 100 x 2</td>
<td>200</td>
</tr>
<tr>
<td>Other exam score 100 x 2</td>
<td>200</td>
</tr>
<tr>
<td>Other exam score 100 x 2</td>
<td>200</td>
</tr>
<tr>
<td>Team quizzes (best 3 of 4 @ 15 points each)</td>
<td>45</td>
</tr>
<tr>
<td>Ethics essay</td>
<td>25</td>
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<tr>
<td>Total possible points</td>
<td>770</td>
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Preliminary Grading Scale

<table>
<thead>
<tr>
<th>Total Points Earned</th>
<th>Course Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>693.00 – 770.00</td>
<td>A</td>
</tr>
<tr>
<td>616.00 – 692.99</td>
<td>B</td>
</tr>
<tr>
<td>539.00 – 615.99</td>
<td>C</td>
</tr>
<tr>
<td>Less than 539.00</td>
<td>U</td>
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Teams and Team Quizzes

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

Four team quizzes will be given in class during the semester. Each quiz is worth 15 points and will consist of multiple-choice, true/false, and/or fill-in-the-blank questions. The primary purpose of the quizzes is to encourage you to keep on schedule with your reading and studying.

Quizzes are closed-book, but each member of your team may use one 3"x5" note card with notes on both the front and the back.

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

Examinations

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

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

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

There will be no “do-over” exams. In other words, if you perform poorly on an exam, you will not have an opportunity to replace your score on the original exam with a makeup exam.

On exam days, bring with you the following items:

- #2 pencil(s)
- Calculator (must not be a calculator app on a cellphone)
Moodle2 (UNC Charlotte Learning Management System)

**Class Notes:** I will distribute class notes for each chapter on Moodle2. Please print the class notes and bring them to class.

**Exam Scores:** You can use Moodle2 to check your exam scores. Click the **Grades** button in the **Administration** area on the left side of your screen.

You can access Moodle2 at [https://moodle2.uncc.edu](https://moodle2.uncc.edu).

**Attendance and Participation**

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

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

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

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

**Policies Regarding Grading**

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

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

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

**Policies Regarding Academic Honesty**

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

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

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

1. **Strict individual performance on exams,** i.e., not copying from or looking at another student’s exam or opscan;
2. **Not allowing another student** to copy from or look at your exam or opscan;
3. **Not consulting notes or books during exams** unless explicitly permitted.
4. **The questions used on exams and quizzes are copyrighted. Therefore,** you are not permitted to write down on take pictures of any of the questions. This applies not only during exams or quizzes but also when reviewing exams or quizzes.

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

**Cell Phones and Computers**

The use of cell phones, beepers, or other communication devices is disruptive and is therefore prohibited during class. Please **turn your cell phone off** before entering the classroom.

You are permitted to use computers or tablets during class for note-taking and other class-related work. The use of computers during class for activities not related to the class is distracting to other students (and to you) and is not allowed.
Statement on 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 at Fretwell 230.

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

If I am late in arriving to class, please wait 10 minutes after the scheduled start of class before leaving.
# Course Schedule
*(Subject to revision)*

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
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| **Wednesday**<br>August 26 | **Note:** Download class notes from *Moodle*. We will discuss and fill in the notes in class, so bring them with you.  
Introduction to the Course.  
**Topic 1: Review of Financial Accounting Concepts and Terms.** |
| Sept 2      | Continued: Topic 1.  
**Topic 2: Introduction to Managerial Accounting.**  
Dyckman and Easton texts: Chapter 13  
Hartgraves text: Chapter 1 |
| Sept 9      | **Quiz 1 – Topic 3.**  
**Topic 3: Cost Behavior, Activity Analysis, and Cost Estimation.**  
Dyckman and Easton texts: Chapter 14  
Hargraves text: Chapter 2 |
| Sept 16     | **Exam 1 (Topics 1, 2 & 3)** |
| Sept 23     | **Topic 4: Cost-Volume-Profit Analysis and Planning.**  
Dyckman text: Chapter 15 (read pages 679 to 696)  
Easton text: Chapter 15 (read pages 15-1 to 15-19)  
Hargraves text: Chapter 3 (read pages 67 to 84)  
**Topic 5: Relevant Costs and Benefits for Decision Making.**  
Dyckman and Easton texts: Chapter 16  
Hargraves text: Chapter 4  
Review exam. |
| Sept 30     | Continued: Topic 5.  
**Quiz 2 – Topic 6.**  
**Topic 6: Product Costing: Job and Process Operations.**  
Dyckman text: Chapter 17 (read pages 759-782)  
Easton text: Chapter 17 (read pages 17-1 to 17-24)  
Hargraves text: Chapter 5 (read pages 147 to 170) |
| Oct 7       | Continued: Topic 6 |
| Oct 14      | **Exam 2 (Topics 4, 5 & 6)** |
| Oct 21 | **Quiz 3 – Topics 7 and 8.**  
**Topic 7: Absorption and Variable Costing.**  
Dyckman and Easton texts: Appendix 17A  
Hargraves text: Appendix 5A  
**Topic 8: Activity-Based Costing, Customer Profitability, and Activity-Based Management.**  
Dyckman and Easton texts: Chapter 18  
Hargraves text: Chapter 6  
Review exam. |
| Oct 28 | **Topic 9: Additional Topics in Product Costing.**  
Dyckman and Easton texts: Chapter 19  
Hargraves text: Chapter 7  
**Topic 10: Pricing and Other Product Management Decisions.**  
Dyckman and Easton texts: Chapter 20  
Hargraves text: Chapter 8 |
| Nov 4 | **Exam 3 (Topics 7, 8, 9 & 10)** |
| Nov 11 | **Topic 11: Operational Budgeting and Profit Planning.**  
Dyckman and Easton texts: Chapter 21  
Hargraves text: Chapter 9  
**Topic 12: Standard Costs and Performance Reports** (Chapter 22 and Appendix 22A).  
Dyckman and Easton texts: Chapter 22 and Appendix 22A  
Hargraves text: Chapter 10 and Appendix 10A  
Review exam. |
| Nov 18 | **Quiz 4 – Chapter 22.**  
Continued: Topic 12  
**Topic 13: Capital Budgeting Decisions.**  
Dyckman and Easton texts: Chapter 24, Appendix 24A, and Appendix 24B  
Hargraves text: Chapter 12, Appendix 12A, and Appendix 12B |
| Nov 25 | **No Class** – Thanksgiving Break |
| Dec 2 | Continued: Topic 13  
**Topic 14: Reporting and Analyzing Cash Flows.**  
Dyckman and Easton texts: Chapter 4  
Hargraves text: N/A; refer to a Financial Accounting textbook. |

**Exam 4:** Wednesday, Dec 10, 5:30 – 8:00 pm (Topics 11, 12, 13 and 14)

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*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.*
Student Information Form (Fall 2015)
MBAD 6131

1. Name ________________________________________________
   Name by which you would like to be called in class (if different from above) ____________________________
   (Circle one)   Male       Female
   Hometown (where did you grow up?) ____________________________

2. Major: ___________________________________________

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

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

5. Career Interests:
   ____________________________________________
   ____________________________________________
   ____________________________________________

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