

THE BELK
COLLEGE *of* BUSINESS
UNCC-CHARLOTTE

Course Syllabus
Managerial Cost Accounting (ACCT3330-003) – SPRING 2014

Dr. Nabil Elias

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Moodle <https://moodle.uncc.edu/login/>
MyAccountingLab (MAL) <http://pearsonmylabandmastering.com/>

MAL Course ID **elias56193**

Office Hours Campus Monday 2:45 – 3:30; CCB: Tuesday 4:30 – 5:30 & Wednesday 3:15 - 3:45 or by appointment. Contact me by e-mail as needed.

Course Material

Value Pack (custom text + lab access): Horngren, Datar, Rajan - *Cost Accounting 14th edition, Customized Text for Nabil Elias, ACCT 3330 -090*, Pearson Custom Business Resources. 2012. Value Pack ISBN is 1269053574 or 9781269053570. The estimated cost of the Value Pack cost is \$146.67.

Additional materials and resources for the course will be posted on Moodle2 as the semester progresses.

Course Description

ACCT 3330. Managerial Cost Accounting. (3) 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.

Course Objectives

The 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 increase your skills in the use of technology to compile data that can be used to make decisions.
4. To improve your understanding and skills in determining product costs.
5. To enhance your understanding of planning and control systems.

Evaluation

Grades will be determined on the basis of each student's personal accomplishments as follows:

Three separate exams (100 points each)*	300 points
Homework (to be submitted online)	<u>90 points</u>
Total available points	390 points

The following grading scale will be used:

Total Number of Points	Letter Grade
351 and higher	A
312 – 350	B
273 – 311	C
234 – 272	D
Below 234	F

Grades are assigned on the basis of points, although Moodle displays percentages. Keep in mind that one percentage in your total course score is equivalent to 3.9 points.

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

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

Exams (300 Points)

Exams will be given on the dates and times shown on the timetable. The first two exams will start at 3:30 PM. There will be no regular class the day of the exam. Each of these two exams will be reviewed at the beginning of the following class. After reviewing each exam, exam papers will be collected and kept by the instructor. You will be able to review your exam papers again by arrangement with the instructor. The third exam (final exam) will be scheduled by the Registrar's Office, but most likely will be on May 5 at 3:30.

Homework (90 Points)

To obtain the most benefit in this course, you should study the assigned chapters and attempt the designated questions *before* their scheduled coverage in class. The selected designated questions from the text will be available on PearsonMyLab (also referred to as MyAccountingLab or MAL) for your optional use if you prefer to complete them using the lab. Solutions for all designated questions will be posted on Moodle2. No credit is given for completion of the designated questions. However their completion will assist you in completing mandatory assignments and improve your performance on exams.

With the exception of one assignment to be completed in Excel and submitted on Moodle2, you are expected to complete online mandatory assignments on MAL. Submission deadlines are listed on the timetable and on MAL and Moodle2 as applicable.

Mandatory Assignments (90 points)

1. The Excel-Moodle2 Assignment (15 points) tests your ability to use Excel in solving a management accounting capital budgeting problem. Late submissions will not be accepted.
2. A0 (5 points) requires that you input your personal data on Moodle very early in the semester. Late completion will not be considered for credit.
3. MAL Assignments A1 to A11 (70 points) are required to be completed on MAL by midnight on the Sunday following coverage of the related topic as listed on the timetable. Completing the assignments on time will directly improve your course grade. In addition, not doing so could seriously undermine your performance on exams. Late MAL assignments will be assessed a 5% penalty per day past the due date. All MAL assignments are weighted equally, and all questions within each assignment are weighted equally. One of your MAL assignments with the lowest score will be dropped from the calculation of your MAL assignments score. Missed assignments will be assigned a grade of zero.

Designated Questions

Designated questions are essential to learning the material in the course, even though they are not graded. We will go over many but not all of the designated questions in class but you are responsible for completing all designated questions whether or not covered in class. Prepare or at least attempt all designated questions *before* class. [Note: designated questions from the text appear on MAL for your optional use. Although each question in an assignment shows one mark for each question, which is the minimum default setting on MAL, the scores on these questions will not count towards your overall assignment grade]. Solutions for designated questions will be available on Moodle2. You are strongly advised to develop your own answers before checking them against the solutions. Struggling to develop your own answers will minimize your struggle on the exams. Avoid the temptation to review posted solutions before completing your own answers. Students who check the answers before attempting the problems usually struggle on exams and do not perform well. ***Understanding the solutions without attempting to solve the problems entirely on your own will seriously undermine your performance in this course, and will result in the typical response of a student in this category: "I understand the material but did not do well on the exam".***

Attendance

Attendance is expected. If for any reason you will be absent, it is your *professional* responsibility to inform me in advance of your absence. I use the attendance record to evaluate a student's request for a recommendation for employment or graduate school. I do not recommend a student with poor class attendance record for employment or advanced studies. Furthermore, ***repeated absences from class, or portions thereof, for any reason may not only be reflected in poor performance on quizzes and exams, but could also result in assigning a lower course grade than formal performance might otherwise indicate, or in being barred from taking the course exams.***

Classroom Expectations

You are expected to:

1. Have access to your textbook while in class and engage in solving problems covered in class.
2. Act professionally and ethically in all respects related to class.
3. Come to class on time, and remain in class for its duration.
4. Turn off and stow all electronic equipment (cell phones, MP players, pagers, etc.) during class, with the exception of laptops or tablets when used to access course material.

How to Perform Well in this Course? Dos and Don'ts

Dos

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 and clarification.
2. **Complete the designated questions in advance and your mandatory homework on time.** Struggling with the material is expected and is a natural part of the learning process in this course. Bring an electronic or hard copy of your solutions of the related designated questions to class so that you can participate effectively.
3. **Persist in your attempt to understand** the material & let me know immediately if you experience any difficulty.
4. **Practice, practice and more practice.** You cannot “read” accounting. The only way to learn accounting is to spend hours completing problems and exercises. If you do not practice on a regular basis, you will struggle on the exam.

Don'ts

1. Do not hesitate to ask questions in class and participate in class discussion.
2. Do not solve problems with the solutions in front of you; understanding the solution is one thing; being able to produce solutions on your own as you must on exams is an entirely different thing. Check your answers only after you complete your work. If you don't struggle with your homework prior to the exam, you will struggle on the exam.

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>

Required Student Information – A0 (5 points)

If you have not already provided your profile information on Moodle2, please do so ASAP.

- A description of your academic achievements (the degree you are currently seeking, expected year of graduation, any previous degrees indicating the field, degree-granting institution, and year of graduation).
- A description of your work experience, if any (current position title, employer, and any significant previous experience)
- A recent, clear, headshot photo of yourself.

It would be helpful, but not required, to indicate your career objectives, other information of interest about you, and a phone number where you may be reached.

Note that once you have entered this information on Moodle2, it becomes available to all your instructors and those who are authorized access to Moodle during your program. You can edit your profile as often as you wish.

I will use your uncc.edu email address, so please be sure to check this email-box regularly, or forward your university email to your favorite email server.

Belk College Policy 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.”

ACCT 3330-003 Spring 2014 - Tentative Timetable					
Date	#	Text #	Topic	Designated Questions	Assignments & Due Dates
Jan 13	1	1	Introduction I. Decision Making Cost-Volume-Profit (CVP) Analysis	SP 1, 2, 3, 4 (1) 3: 19, 24, 26, 36, 44	A0) 1/26 Complete your Profile on Moodle A1) 1/26 (1) 3: 20, 21, 30, 38
Jan 27	2	2	Decision Making & Relevant Information	SP 5, 6, 7 (2) 11: 16, 17, 23, 33	A2) 2/2 (2) 11: 26, 27
Feb 3	3	3	Pricing Decisions & Cost Management Capital Budgeting Introduction	(3) 12: 17, 18, 22, 23 (4) 21: 18, 19	A3) 2/9 (3) 12: 23S, 30, 31
Feb 10	4	4	Capital Budgeting & Cost Analysis	(4) 21: 20, 24, 27 SP 8, 9	A4) 2/16 (4) 21: 18S, 22, 29
Feb 17	5	1 - 4	Exam I - Horngren Ch. 1-4 (3, 11, 12, 21); SP 1-9		
Feb 24	6	5	Mgmt Control, Transfer Pricing, & Multinational Considerations	SP 10 (5) 22: 20, 23 (not in MAL), 28	A5) 3/9 (5) 22: 25, 26, 27 Excel Assignment 3/9
		6	Job Costing - Introduction		
Mar 10	7	6	II. Costing Systems Job Costing	(6) 4: 16, 17, 18, 20, 21, 25, 30	A6) 3/16 (6) 4: 28, 34, 38
		7	Process Costing - Introduction		
Mar 17	8	7	Process Costing	(7) 17:19, 20, 21, 22, 27	A7) 3/23 (7) 17: 30, 31, 32, 33
		8	Activity-Based Costing & Activity-Based Management - Introduction		
Mar 24	9	8	Activity-Based Costing & Activity-Based Management	(8) 5: 17, 19, 21, 25; SP 11	A8) 3/30 (8) 5: 22, 25S, 35
		9	Master Budgets & Responsibility Accounting	(9) 6: 16, 19, 20	
Mar 31	10	5-9	Exam II - Horngren Ch. 5, 6, 7, 8, 9 (descriptive), (22, 4, 17, 5, 6 descriptive); SP 10-11		
Apr 7	11	10	III. Management Control Flexible Budgets, Direct Cost Variances, & Management Control (Study Appendix)	(10) 7: 17, 18, 20 (SP 12, 13, 14), 26, 27 SP 15, 16	A9) 4/13 (9) 6: 35, 37; (10) 7:19, 21, 24
Apr 14	12	11	Flexible Budgets, Overhead Cost Variances, & Management Control	(11) 8: 16, 17, 18, 19, 21 SP 17, 18	A10) 4/20 (11) 8: 23, 27, 29, 30
Apr 21	13	12	Allocation of Support-Department Costs, Common Costs, & Revenues	(12) 15: 17, 18, 19 (SP 19), 20	A11) 4/27 (12) 15-21, 22, 23
Apr 28	14	13	Common Allocation: Joint Products & Byproducts Review	(13) 16: 16, 17, 18, 21	None
May 5	15	9 - 13	Exam III - Horngren Ch. 9,10,11,12, 13 (6, 7, 8, 15) SP 12-19		

Legend **Assignment on Moodle**

Assignment on MAL

Nabil Elias, PhD, Chartered Professional Accountant (Canada), FCMA (Canada)

Department of Accounting, Belk College of Business
The University of North Carolina at Charlotte

Dr. Elias teaches MBA, MACC, and junior accounting classes at UNC Charlotte. He served as director of the MBA program at UNC Charlotte, and as professor of accounting, director of MBA programs, interim associate dean, and department head at the Asper School of Business, University of Manitoba (Canada). He held positions as visiting professor at INSEAD (France), Thunderbird School of Global Management (Glendale, AZ), HEC (France), ESCP (France), Laval University (Quebec, Canada) and Monterrey Tech EGADE (Mexico). He also taught MBA classes in Monterrey (Mexico), Taiwan, and Hong Kong.

Nabil Elias served as President of the Canadian Academic Accounting Association, member of the Canadian Accounting Standards Board and member of the Canadian Standards Advisory Board. He was involved with standard setting in Canada for a period of nine years. In addition, he served on several professional study groups and task forces dealing with contemporary accounting issues. He served as member of CMA accreditation and re-accreditation site-visit teams that evaluated more than 15 leading Canadian business schools including Ivey, U of Western Ontario; Rotman, U of Toronto; Schulich, York U; U of British Columbia; Simon Fraser U; HEC, Hautes Etudes Commerciales; and Asper, U of Manitoba.

Dr. Elias conducted seminars and consulted with several companies and professional organizations including Boeing Technology Canada, the Bank of America, The SGL Group, Richardson International, Cangene, CIBC, and Office of the Auditor General of Canada, as well as with professional organizations. He presented open enrolment executive development seminars at INSEAD, the Asper School of Business, UNC Charlotte, and the IMA. He is a member of a virtual group of consultants and academics, TLA - The Leadership Alliance, that deals with issues of governance, sustainability, sustainable leadership, knowledge management systems, and community development.

During his term as director of MBA programs at the Asper School of Business, Dr. Elias led several MBA delegations to Mexico, Hong Kong, China, and Japan. Through the Kenan Institute and UNC Chapel Hill Kenan Flagler Executive Education, Dr. Elias served as Technical Director of a World Bank funded project to develop the Egyptian Institute of Directors and its corporate governance curriculum, and to provide training to master trainers on corporate governance in cooperation with several organizations including the Conference Board.

Dr. Elias holds his PhD and MS from the University of Minnesota and his B Com from the University of Alexandria (Egypt). He is a former Fulbright Grantee. He holds the CMA (Canada) designation, and earned the honorary distinction as FCMA in Canada. He is a past coauthor of management accounting and cost accounting textbooks, a coauthor of a research monograph on *Environmental Management and Reporting* (1998, CGA, Canada), and of a SMA on *Customer Profitability Management* (2010, IMA, USA). Dr. Elias published in top academic and professional journals including *the Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Journal of International Accounting Research*, *Advances in Management Accounting*, and *International Journal of Business Governance and Ethics*, and currently serves on the editorial boards of five journals: *Journal of International Accounting Research*, *Advances in Management Accounting*, *Journal of Knowledge Management Practice*, *Strategic Finance*, and *Management Accounting Quarterly*.