UNC Charlotte - Belk College of Business
Department of Accounting
ACCT 3330 090 – Managerial Cost Accounting – Spring 2013

Instructor  
Nabil Elias, Ph.D., FCMA (Canada)

Office  
206A Friday Building; 704-687-7682

Email  
nelias@uncc.edu

Moodle  
hits://moodle.uncc.edu/login/

MyAccountingLab (MAL)  
http://pearsonmylabandmastering.com/

MAL Course ID  
elias04427

Office Hours  
CCB: T 3:15 - 3:45; W 4:45 - 5:30; Campus: M 5:30 - 6:30,  
or by appointment. Please contact me by e-mail as needed.

Course Material
Value Pack ISBN is 1269053574 or 9781269053570. The estimated Value Pack cost is $130.  
Or the following two items:
      13-210917-4, and
   2. Accompanying MAL Code for: www.pearsonmylabmastering.com

Note: To purchase the text and the passcode separately can be expensive; it is recommended that you  
purchase the customized value-pack.

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.

Linkage
This course covers the management accounting components of the Business Environment and  
Concepts section of the AICPA exam.
Evaluation

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam I, II &amp; III (3 x 270)</td>
<td>810</td>
</tr>
<tr>
<td>Assignments</td>
<td>190</td>
</tr>
<tr>
<td>Maximum Points Possible</td>
<td>1000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Grade</th>
<th>Total Course Points*</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>900 – 1000</td>
</tr>
<tr>
<td>B</td>
<td>800 – 899</td>
</tr>
<tr>
<td>C</td>
<td>700 – 799</td>
</tr>
<tr>
<td>D</td>
<td>600 – 699</td>
</tr>
<tr>
<td>F</td>
<td>599 or Lower</td>
</tr>
</tbody>
</table>

Grades are assigned on the basis of points, not percentages. However, Moodle displays percentages, not points. Keep in mind that one percentage in your total course score is equivalent to 10 points.

Exams (3 x 270 points = 810 points)
Exams will be held on the dates shown on the timetable. Each exam starts at 6:30 PM, and there is no regular class the evening of the exam. Exam I & Exam II will be reviewed at the beginning of the following class. Exam III (the final exam) is tentatively scheduled to be held on May 6 at 6:30 (TBC). 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. Sample exam questions will be made available prior to each exam.

Homework
It is expected that you will study the assigned chapters before their coverage in class, and that you will attempt the designated questions before their scheduled coverage in class. In addition, you are expected to complete online assignments on PearsonMyLab (MyAccountingLab “MAL”) or on Moodle as specified in the timetable.

Assignments (190 points)
1. The Excel-Moodle Assignment (40 points) tests your ability to use information technology in solving management accounting problems. Late submissions will not be accepted.
2. A0 (10 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 (140 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. Two of your completed MAL assignments with the lowest scores (but only if higher than 60%) will be dropped from the calculation of your MAL assignments score. Missed assignments will be assigned a grade of zero. Assignments with scores below 60% will count toward your MAL assignments score.
**Designated Questions** (essential but not for credit)

Designated questions are essential but are not graded. We will cover many but not all of these questions in class. You are responsible for all designated questions, whether or not they are covered in class. **Prepare or at least attempt all designated questions before class.**

Although designated questions on MAL show one mark for each question (the minimum default setting on MAL), the scores on these questions will not count towards your overall assignment grade. Solutions for designated questions are available on Moodle and/or in MAL. However, 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 do not perform well on exams. **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.”**

**Classroom Etiquette**

I expect that all members of the class will
1. Act professionally and ethically in all respects related to class.
2. Attend class regularly.
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.

**Expectations**

The expectation of each member of the class is to:
1. Bring your textbook, a notebook (or paper), a pencil or pen, and a simple calculator to every class so that you can follow illustrations on how to solve problems.
2. Come to class prepared. Class time will be used to reinforce what you have already learned and to provide you with an opportunity to obtain further explanation or clarification.
3. Complete
   a. The assigned readings prior to the corresponding class.
   b. The designated questions prior to the corresponding class and before you check your answers against posted solutions. Review the text for any discrepancies as necessary. If you run out of time, at least attempt or think about how you would approach the designated questions.
   c. The assignments on time. Bring an electronic or hard copy of your solutions of the related designated questions to class so that you can participate effectively.
4. Struggle with the material until you master it. Struggling with the material on a regular basis is expected and is a natural part of the learning process in this course, and is necessary to perform well in this course.
5. Practice, practice, practice. You cannot “read” accounting. Understanding the solutions is not adequate to do well on the exams. If you do not practice on a regular basis, you will struggle during the exams. Persist in your attempt to learn the material and practice by doing the MAL assignments and designated questions.
6. Seek help at the earliest point if you think you have serious difficulties with the designated questions or assignment material.
**Academic Integrity**
The UNC Charlotte code of student academic integrity expressly prohibits cheating, fabrication and falsification, multiple submissions, plagiarism, abuse of academic material, and complicity in academic dishonesty. Penalties range from a grade of F on an exam or an assignment to being expelled from the University. Once a penalty is given, the infraction of academic integrity is noted on the student’s official university record. See: [http://www.legal.uncc.edu/policies/ps-105.html](http://www.legal.uncc.edu/policies/ps-105.html)

**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. *Repeated absences from classes, or portions thereof, for any reason may not only reflect 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.*

**Required Student Information – A0 (10 points)**
If you have not already provided your profile information on Moodle, 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 Moodle, 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.”
<table>
<thead>
<tr>
<th>Date</th>
<th>#</th>
<th>Text #</th>
<th>Topic</th>
<th>Designated Questions</th>
<th>Assignments &amp; Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 14</td>
<td>1</td>
<td>1</td>
<td>I. Decision Making&lt;br&gt;Cost-Volume-Profit (CVP) Analysis</td>
<td>SP 1, 2, 3, 4&lt;br&gt;3: 19, 24, 26, 36, 44</td>
<td>A0) 1/27&lt;br&gt;Complete your Profile on Moodle&lt;br&gt;A1) 1/27&lt;br&gt;3: 20, 21, 30, 38</td>
</tr>
<tr>
<td>Jan 28</td>
<td>2</td>
<td>2</td>
<td>Decision Making &amp; Relevant Information</td>
<td>SP 5, 6, 7&lt;br&gt;11: 16, 17, 23, 33</td>
<td>A2) 2/3&lt;br&gt;11: 26, 27</td>
</tr>
<tr>
<td>Feb 4</td>
<td>3</td>
<td>3</td>
<td>Pricing Decisions &amp; Cost Management&lt;br&gt;Capital Budgeting Introduction</td>
<td>12: 17, 18, 22, 23&lt;br&gt;21: 18, 19</td>
<td>A3) 2/10&lt;br&gt;12: 23, 30, 34</td>
</tr>
<tr>
<td>Feb 11</td>
<td>4</td>
<td>4</td>
<td>Capital Budgeting &amp; Cost Analysis</td>
<td>21: 20, 24, 27&lt;br&gt;SP 8, 9</td>
<td>A4) 2/17&lt;br&gt;21: 18, 22, 29</td>
</tr>
<tr>
<td>Feb 18</td>
<td>5</td>
<td>1-4</td>
<td><strong>Exam I - Horngren Ch. 1-4 (3, 11, 12, 21); SP 1-9</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Feb 25</td>
<td>6</td>
<td>5</td>
<td>Mgmt Control, Transfer Pricing, &amp; Multinational Considerations</td>
<td>SP 10&lt;br&gt;22: 20, 23 (not in MAL), 28</td>
<td>A5) 3/1&lt;br&gt;22: 25, 26, 27&lt;br&gt;Excel Assignment 3/3</td>
</tr>
<tr>
<td></td>
<td>6</td>
<td></td>
<td>Job Costing - Introduction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mar 11</td>
<td>7</td>
<td>6</td>
<td>II. Costing Systems&lt;br&gt;Job Costing</td>
<td>4: 16, 17, 18, 20, 21, 25, 30</td>
<td>A6) 3/17&lt;br&gt;4: 28, 34, 38</td>
</tr>
<tr>
<td></td>
<td>7</td>
<td></td>
<td>Process Costing - Introduction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mar 18</td>
<td>8</td>
<td>7</td>
<td>Process Costing&lt;br&gt;Activity-Based Costing &amp; Activity-Based Management - Introduction</td>
<td>17: 19, 20, 21, 22, 27</td>
<td>A7) 3/24&lt;br&gt;17: 30, 31, 32, 33</td>
</tr>
<tr>
<td></td>
<td>8</td>
<td></td>
<td>Process Costing&lt;br&gt;Activity-Based Costing &amp; Activity-Based Management - Introduction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mar 25</td>
<td>9</td>
<td>8</td>
<td>Activity-Based Costing &amp; Activity-Based Management&lt;br&gt;Master Budgets &amp; Responsibility Accounting</td>
<td>5: 17, 19, 21, 25</td>
<td>A8) 3/31&lt;br&gt;5: 22, 25, 35</td>
</tr>
<tr>
<td></td>
<td>9</td>
<td></td>
<td>Activity-Based Costing &amp; Activity-Based Management&lt;br&gt;Master Budgets &amp; Responsibility Accounting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Apr 1</td>
<td>10</td>
<td>5-9</td>
<td>**Exam II - Horngren Ch. 5, 6, 7, 8, 9 (descriptive), (22, 4, 17, 5, 6 descriptive); SP 10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Apr 8</td>
<td>11</td>
<td>10</td>
<td>III. Management Control&lt;br&gt;Flexible Budgets, Direct Cost Variances, &amp; Management Control (Study Appendix)</td>
<td>7: 17, 18, 20, 26, 27&lt;br&gt;SP 11, 12</td>
<td>A9) 4/14&lt;br&gt;6: 35, 37; 7: 19, 21, 24</td>
</tr>
<tr>
<td>Apr 15</td>
<td>12</td>
<td>11</td>
<td>Flexible Budgets, Overhead Cost Variances, &amp; Management Control</td>
<td>8: 16, 17, 18, 19, 21&lt;br&gt;SP 13, 14</td>
<td>A10) 4/21&lt;br&gt;8: 23, 27, 29, 30</td>
</tr>
<tr>
<td>Apr 22</td>
<td>13</td>
<td>12</td>
<td>Allocation of Support-Department Costs, Common Costs, and Revenues</td>
<td>15: 17, 18, 19, 20, 26</td>
<td>A11) 4/28&lt;br&gt;15-21, 22, 23</td>
</tr>
<tr>
<td>Apr 29</td>
<td>14</td>
<td>13</td>
<td>Common Allocation: Joint Products and Byproducts Review</td>
<td>16: 16, 17, 18, 21</td>
<td></td>
</tr>
<tr>
<td>May 6</td>
<td>15</td>
<td>9-13</td>
<td>**Exam III - Horngren Ch. 9,10,11,12, 13 (6, 7, 8, 15) SP 11-14</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Legend: Assignment on Moodle, Assignment on MAL
Nabil Elias, PhD, 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.