Instructor: Dan Way, MaCC, MS
dway@uncc.edu - Email is the best way to reach me!

Office: Friday 251D

Office Hours: M 4:30-6:15p; Other times available by appointment

*It may be necessary for me to make adjustments to this syllabus as we progress through the course. If changes are needed, I will communicate those changes both in class and via Moodle/Email as soon as they are made.

Required Materials & Tools:

1. The textbook & access to the online homework tool (myAccountingLab), either:
   b. Or the following two items:
      *Note: To purchase the text and the passcode separately can be expensive; it is recommended that you purchase the customized value-pack.*

*Note: When registering for our course on the myLab site, use our course ID: way28354

2. A basic 4-function (add, subtract, multiply, divide) calculator for use on exams. You will NOT be permitted to use Programmable calculators of any kind (or cell phones) during any exam.

3. Moodle will be used to share class notes and other pertinent documents, display exam grades, and facilitate out of class discussions/Q&A. You should plan to check Moodle - as well as your UNCC email - daily.

Email
Email is the best way to reach me. I will make every reasonable effort to return your message within 24 hours, and will likely be able to respond within a few hours on most days. Please note that I am usually “offline” after 8pm, so try to avoid sending last-minute emails the night before an exam or moments before an assignment is due. Please make sure you are emailing me from your official UNCC email address at all times in order to guarantee that I receive your message in a timely manner.

As you are all on the path toward becoming professionals, please also observe proper email etiquette. That includes the use of real words and relatively correct spelling, grammar, and punctuation. You
should also put the course number and section in the subject line of your email, and begin your message with a proper salutation such as “Mr. Way,” “Professor Dan,” or “Dear Dan.” Emails that begin with such phrases as “Hey man” or “What’s good bro” will receive no response. Before drafting an email, take a second to ask yourself if your question can be answered by reviewing the course syllabus or browsing the course Moodle site. If you are unsure, give those items a quick look. This will guarantee an efficient use of both your time and my time.

**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.

**Classroom Conduct & General Expectations**

Class attendance and participation are important student obligations. Those who attend class regularly tend to perform better than those who do not. As important as it is to be present, it is more important that you come to class PREPARED to participate in the learning process. Being prepared for class means you:

- Have reviewed and read the chapter(s) of the textbook and any other supplemental materials AHEAD of our discussion of each topic
- Have the appropriate materials with you – i.e. textbook, project workbooks, lecture notes, etc.
- Have completed any required assignments or pre-work necessary for each class meeting, including having attempted the suggested practice problems for the current textbook chapter(s) being covered

As upperclassmen, you are all aware of what is expected of you while you are present in this classroom learning environment, but it never hurts to put it in writing. Please make every effort to arrive to class on time. Steady streams of stragglers, especially in a class of this size, can be very disruptive to everyone. Unless there is an emergency, please plan to stay in class until you are dismissed.

While in class, keep your cell phone and other noise-making devices off or on silent mode. If you choose to have electronic devices like cell phones, laptops, tablets, etc. with you, refrain from using them unless that use is directly related to the class material. While your participation in this class is highly encouraged, please make sure that participation is respectful of your classmates. Do not interrupt your classmates if they have the floor, and do not carry on side conversations at any time. If you have a question, just raise your hand and share it with the class so that everyone can benefit from the answer. Should your behavior become an issue at any time, you may be asked to leave the classroom. Regardless, you will have a minimum of 15 course points deducted from your overall course total per disruptive incident. This penalty is non-negotiable.
Do not underestimate the difficulty of this course. Many students struggle with Managerial Cost Accounting. I hope you will not have too much trouble with this course. Some suggestions to help ensure success are (you have seen these before…):

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.

Grades:

Your grade in this course will be based solely on the following assignments and exams:

<table>
<thead>
<tr>
<th>Component</th>
<th>Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam (Cumulative)*</td>
<td>200</td>
</tr>
<tr>
<td>myAccountingLab/other assignments</td>
<td>100</td>
</tr>
</tbody>
</table>

When determining your overall course grade, the following grading scale will be used:

<table>
<thead>
<tr>
<th>Total points earned</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>450+</td>
<td>A</td>
</tr>
<tr>
<td>400-449.99</td>
<td>B</td>
</tr>
<tr>
<td>350-399.99</td>
<td>C</td>
</tr>
<tr>
<td>300-349.99</td>
<td>D</td>
</tr>
<tr>
<td>&lt; 300</td>
<td>F</td>
</tr>
</tbody>
</table>

Neither overall course grades nor individual assignment/exam grades will be “curved.” Your grade will be based on how many points you earn via assignments, exams, and clicker points, and NOTHING else. Please do not ask for special consideration of any kind, regardless of why you may “need” a certain letter grade. While I would encourage you to focus strictly on learning the material rather than allowing a certain grade to be your only motivation, I do understand that most (or all) of you will have a target grade in mind that you are striving for. Please do not hesitate to speak with me as the semester progresses with regard to your preparation and performance in this class. If you find you are not doing as well as you would like to (or need to), I would be happy to help you figure out what you need to change in order to perform better in the remainder of the course.

*Please note that the grading scale above assumes that your class behavior is professional and appropriate. As noted previously, I may reduce the final course grade if you exhibit consistently poor classroom behavior and disrupt the learning process for others. For the University’s policy relating to course grades visit the following site: [http://www.legal.uncc.edu/policies/GradeAppeal.html](http://www.legal.uncc.edu/policies/GradeAppeal.html)

**myAccountingLab/Other Homework Assignments:**
Homework is a required part of the course. Generally speaking, there will be one homework assignment to be completed in the myAccountingLab site per textbook chapter. These assignments will
be due by 11:59pm on Sunday evening, so that we may discuss various problems from them during class time. I may assign additional work, or give in-class quizzes, if it becomes necessary. It is your responsibility to pay close attention to assignment due dates. NO late assignments will be accepted for any reason.
Assignments will be factored into your course grade as follows (see grading scale above):

\[
\text{myAccountingLab/assignment points for final grade} = 100 \times \left( \frac{\text{Points earned}}{\text{Points available}} \right)
\]

Your two lowest assignment grades will be dropped from this calculation, PROVIDED that the scores on those assignments are > 50%. In other words, there are no “free passes” for ANY missed or skipped assignments in this course. This has been done to provide you with any additional motivation needed to stay on top of the course material.

Exams (a lot to cover here!):
As noted above, you will take two regular exams and a cumulative final exam (typically multiple choice and short answer format) in this course. Exams will cover assigned readings, class discussions, and homework assignments.

1. **Makeup exams:**
   In general, there will be no makeup exams of any kind, and no exams may be taken before or after the rest of the class takes the exam. If you have a documented emergency or personal situation that requires you to be absent for an exam, please make sure you go through the proper University channels to document that situation. Valid reasons for missing an exam generally only include documented personal illness, death in the family, or required school functions.

2. **Exam conduct:**
   On exam days, make sure you arrive on time with several #2 pencils in tow. If you are late, you will be allowed to take the exam, provided no other students have already completed & turned in the exam. However, you will NOT be given extra time to complete the exam, regardless of how late you arrived. You MUST turn in your exam for grading as soon as you leave the classroom, so you may want to visit the restroom before coming to take your exam.

   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. If you wear a hat with a brim, you will be asked to either take it off or to turn it backward.

3. **Reminder about calculators:**
   You should bring to each class a basic, four-function calculator. You will need it for class exercises and exams. Only calculators with a small window will be allowed during exams. Use of a programmable calculator is prohibited during an examination. Students should acquire a basic, four-function calculator for use during exams in this course. Cell phones are not permitted to be used as calculators.

4. **Reviewing Exams:**
   Exams will be returned, discussed and then re-collected. All exams will be kept in my office; under no circumstances will they be returned to students. You may view your exams at any time by visiting during office hours or scheduling an appointment for this purpose. 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.

5. **Scantrons:**
   Multiple choice portions of all 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; don’t wait until the end of the allotted time to complete the Scantron.

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**Academic Honesty:**
All students are expected to conduct themselves in a manner that is above reproach in their academic work, complying with the *Code of Student Academic Integrity*. The types of misconduct with related penalties and procedures can be found in the *Code* and you are expected to be familiar with, and to follow, this *Code* which can be found at: [http://www.legal.uncc.edu/policies/ps-105.html](http://www.legal.uncc.edu/policies/ps-105.html)
In addition, the following behaviors are specifically not allowed in this class. You may not:
- Have on your desk, or on your lap, any papers or notes, purses, book bags, cell phones or any other electronic device during an exam.
- Leave the classroom during an exam until you are ready to turn in your exam.
- Remove an exam from the classroom. You will receive a zero for any exam that you take from the class.
- Allow another student to copy your exam answers.
- Copy another student’s answers on any exam.
- Have another student complete your project assignments.

Students also have the responsibility to report cases of academic dishonesty of which they become aware. Since academic evaluations in this class include a judgment that the student's work is free from academic dishonesty, grades in this course will be adversely affected by violations of the *Code*.

**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. This 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 contact the Office of Disability Services in Room 230 of the Fretwell building and follow the instructions of that office for obtaining accommodations.

**Diversity Statement:**
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.
## Tentative course schedule:

<table>
<thead>
<tr>
<th>Date</th>
<th>Custom Text Chapter(s)</th>
<th>Full 14e/myLab Chapter(s)</th>
<th>Textbook readings/suggested practice problems</th>
<th>myAccountingLab / Other Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/13</td>
<td>1</td>
<td>3</td>
<td>CVP Analysis&lt;br&gt;E3-16-22; 24, 25, 27-28, 31; P 3-33, 34, 35, 37, 38, 46</td>
<td>Chapter 3 (due 1/26)</td>
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<td>1/20</td>
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<td></td>
<td><strong>Holiday - No Class Meeting</strong></td>
<td></td>
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<tr>
<td>1/27</td>
<td>2</td>
<td>11</td>
<td>Decision-Making and Relevant Information&lt;br&gt;Problem for self-study (Goldcoast); E 11-16-20; 22-24; 28; P 11-29-31; 34-37; 38, 39;</td>
<td>Chapter 11 (due 2/2)</td>
</tr>
<tr>
<td>2/3</td>
<td>3</td>
<td>12</td>
<td>Pricing Decisions and Cost Management&lt;br&gt;E 12-16, 17; 19-22; 24-25; P 12-26, 27, 29</td>
<td>Chapter 12 (due 2/9)</td>
</tr>
<tr>
<td>2/10</td>
<td>4</td>
<td>21</td>
<td>Capital Budgeting and Cost Analysis&lt;br&gt;P for self-study (Top-Spin); E 21-16-22; 24, 26; P 21-27, 28, 30, 31;</td>
<td>Chapter 21 (due 2/16)</td>
</tr>
<tr>
<td>2/17</td>
<td></td>
<td></td>
<td><strong>Exam 1 - Chapters 1-4 (custom); 3, 11, 12, 21 (full/myAccountingLab)</strong></td>
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<tr>
<td>2/24</td>
<td>5</td>
<td>22</td>
<td>Review Exam 1&lt;br&gt;Mgmt Control Systems, Transfer Pricing, Multinational Considerations; Job Costing&lt;br&gt;E 22-17, 18, 19, 20, 22, 23; P 22-27, 28; E 4-16-21; 23, 24, 25, 27; P 4-31, 33, 37, 38, 39</td>
<td>Chapter 23 (due 3/9)</td>
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<tr>
<td>3/3</td>
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<td></td>
<td><strong>Spring Break - No Class Meeting</strong></td>
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<tr>
<td>3/10</td>
<td>6</td>
<td>4</td>
<td>Job Costing (continued)&lt;br&gt;Process Costing&lt;br&gt;E 17-16, 17, 18, 19, 20, 21, 22, 24, 28; P 17-30, 31, 32;</td>
<td>Chapter 4 (due 3/16)</td>
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<tr>
<td>3/17</td>
<td>7</td>
<td>17</td>
<td>Process Costing (continued)&lt;br&gt;Activity-Based Costing and Activity-Based Management&lt;br&gt;E 5-16, 17, 18, 20, 21, 22, 23, 25, 27; P 5-29, 30, 32, 33;</td>
<td>Chapter 17 AND Chapter 5 (due 3/23)</td>
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<tr>
<td>3/24</td>
<td>8</td>
<td>5</td>
<td>Activity-Based Costing and Activity-Based Management (continued)&lt;br&gt;Master Budget and Responsibility Accounting&lt;br&gt;E 6-16, 17, 18, 19, 20, 21, 22, 23, 27; P 6-28, 30, 31;</td>
<td>Chapter 6 (due 3/30)</td>
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<tr>
<td>3/31</td>
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<td>7</td>
<td><strong>Exam 2 - Chapters 5-9 (custom); 23, 4, 17, 5, 6 (full/myAccountingLab)</strong></td>
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<tr>
<td>4/7</td>
<td>10</td>
<td>7</td>
<td>Review Exam 2&lt;br&gt;Flexible Budgets, Direct-Cost Variances, and Management Control&lt;br&gt;E 7-16, 17, 18, 19, 21, 22, 23, 24, 29; P 7-30, 32, 36;</td>
<td>Chapter 7 (due 4/13)</td>
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<tr>
<td>Date</td>
<td>Page</td>
<td>Chapter</td>
<td>Task Description</td>
<td></td>
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<tr>
<td>4/14</td>
<td>11</td>
<td>8</td>
<td>Flexible Budgets, Overhead Cost Variances, and Management Control E 8-16, 17, 18, 19, 20, 22, 24, 25, 28; P 8-29, 30, 33, 35; Chapter 8 (due 4/20)</td>
<td></td>
</tr>
<tr>
<td>4/28</td>
<td>13 All</td>
<td>16 All</td>
<td>Cost allocation: Joint Products &amp; Byproducts E 16-16, 17, 18, 19, 20, 21, 22; P 16-26, 27, 29, 30, 31; Wrap-up &amp; review of previous material Chapter 16 (due 5/4)</td>
<td></td>
</tr>
<tr>
<td>5/5</td>
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<td></td>
<td>Final Exam: 8pm-10:30pm - Cumulative</td>
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