UNC Charlotte - Belk College of Business  
MBA Program  
MBAD 6131 U90 - Management Accounting Syllabus – Spring 2012

Instructor  Nabil Elias, Ph.D., FCMA (Canada)  
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Email  nelias@uncc.edu  
Moodle  https://moodle.uncc.edu/login/

Office Hours  
Campus: Monday  5:00 PM – 6:30 PM or by appointment  
Uptown: Wednesday  4:30 PM – 5:30 PM or by appointment  
Please contact me by e-mail as needed

Course Material  
4. Supplemental Material – Referred to as ‘SM’.

Course Description  
MBAD 6131 – MANAGEMENT ACCOUNTING (3 credit hours)  
Prerequisite: MBAD 5131 or equivalent. This course deals with using accounting information for strategic, tactical, and operating decisions with a focus on strategic cost management. Emphasis is on using cost and other management accounting information in making sound decisions, its effect on managerial behavior, and its use in formulating and implementing strategy, and issues of design and operation of management control systems including the intended and unintended consequences of performance measurement.

Course Objectives  
This course is intended to help you to use accounting information for strategic, tactical, and operating decisions with a focus on strategic cost management. Specifically, its aim is to:  
1. Develop and enhance your understanding of the nature of cost and accounting information in organizations, your ability to use that information in making sound decisions, and your skill in assessing the consequences of these decisions, and  
2. Develop and enhance your understanding of the process and structure of management planning and control systems as a means to achieve corporate objectives, and of their intended and unintended consequences.

Course Linkages  
Some of the concepts in this course are dealt with from different angles in other MBA courses, namely: Financial Management, Operations Management, Marketing Management and Management Strategy.
Expectations

1. Do: Study the material in advance of class coverage.
2. Do: Prepare the designated questions in advance. Struggling with the material is expected and is a natural part of the learning process in this course. As a minimum, at least read the questions in advance and think about how you would approach them!
3. Do: Attend class and participate in class discussion.
4. Do: Persist in your attempt to understand the material & let me know immediately if you experience any difficulty.
5. Do Not: study the problems with prepared solutions in front of you, but after completing your solutions check your answers to improve your learning. If this point is taken lightly, it is likely you will struggle during exams.

Evaluation

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<tr>
<th>Requirement</th>
<th>Scale Used</th>
<th>Weight</th>
<th>Points</th>
<th>Grade Assignment</th>
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<tbody>
<tr>
<td>In-Class Group Work &amp; Class Discussion</td>
<td>100</td>
<td>0.5</td>
<td>50</td>
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<tr>
<td>Corporate Governance &amp; Ethics Case Assignment</td>
<td>100</td>
<td>1.5</td>
<td>150</td>
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<td>Quiz 1</td>
<td>100</td>
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<td>B 800 – 899</td>
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* Note that Moodle displays a weighted average percentage for your course total. However, grades are assigned on the basis of points, not percentages.

Exams & Quizzes

There are two formal pre-announced quizzes. Quizzes will consist entirely of short problems and / or short answer questions. Exams will include questions similar, though not identical, to the designated questions and reflect class coverage of the material. Questions will test your ability to apply the concepts learned in the course. The course concepts are fairly straightforward but their application can be challenging. Attempting and answering the designated questions is most critical for understanding the material and for good performance on the exams. No previous exams and no exam solutions will be posted. Most of the SMs are drawn from previous exam questions. Exams and quizzes will be reviewed in class. Exam papers will be collected immediately following class review and kept by the instructor. You will be able to see your exam paper again by arrangement with the instructor.
Discussion & Study Groups / Case Teams
Discussion & study groups will be formed randomly on Moodle. From time to time, selected questions and cases will be assigned to your study group for class discussion purposes. Experience shows that study groups can be helpful to their members, and especially when unexpected circumstances necessitating absence from class occur. Your group will also work as a team to present and submit a written report on a case of your choice on corporate governance and ethics (see pages 25-26 of the Supplemental Material). Groups are expected to develop effective team dynamics that will lead them to successful completion of their work.

Once your discussion / study group has formed, please do the following:
1. Exchange names and contact information (at least email addresses)
2. Adopt an interesting group / team name
3. Select a team contact member
4. Plan how your team will tackle the Corporate Governance and Ethics Case Assignment.

Class Participation is expected.

Designated Questions
Please prepare to discuss the designated questions according to the timetable subject to any class announcements.

• Preparing the designated questions in advance is not only expected, but is also necessary to perform well on the exams.
• There may not be sufficient time to go over and discuss all designated questions in class; it remains your responsibility to study all designated questions whether or not they are covered in class.
• Solutions are available on Moodle. However, you are strongly advised to completely develop your own answers before you check them against the provided solutions.
• Struggling to develop your own answers will minimize your struggle on the exams.
• Avoid the temptation to review the provided solutions before completing your own answers.
• Understanding the provided solutions without attempting the problems entirely on your own will seriously undermine your performance in this course.

You might find the following recommendations helpful:
1. Answer the designated questions in advance.
2. Bring your own solutions to class (in hard copy or electronic form) so that you can participate effectively in class discussion.
3. Complete your work first before you check your answers against the posted solutions. Review the text and class notes to check any discrepancies as necessary.
4. Seek help from your study group, or from me, at the earliest point if you think you have serious difficulties with the designated questions.

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. See: [http://www.legal.uncc.edu/policies/ps-105.html](http://www.legal.uncc.edu/policies/ps-105.html)
Attendance
Attendance is expected. Each class member is expected to contribute to the class-learning environment and, in turn, benefit from other classmates’ contributions.

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 what formal performance might otherwise indicate, or in being barred from taking the course exams.

Required Student Information
It is expected that you will provide the following profile information about you on Moodle if you have not already done so:

• A description of your academic achievements (degree, field, granting institution, and year)
• A description of your work experience (current position title, employer, and any significant previous experience)
• Your head shot photo

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.”
Corporate Governance and Ethics Case Assignment

Your team is expected to make an informal presentation addressing the questions in the team case assignment early in the course as indicated in the timetable, as well as to submit a case report by the due date. Please read carefully the following guidelines:

• A written report on the case should be submitted on Moodle any time after your informal presentation, but no later than 15 minutes prior to class on the due date.
• The assignment appears on pages 25-26 of the Supplemental Material.
• You must work on developing effective team dynamics that will help your team write a quality report of the chosen case. Using a form available on Moodle, your team will collectively perform an honest assessment of each team member that will be submitted with your report.
• Your report should be in depth and based on thorough research of credible academic and professional references. It should not only repeat facts, but also include your team’s analysis and recommendations or conclusions.
• Your report is not bound by any specific length, but should be complete and concise. The text of acceptable reports (excluding appendices, charts, graphs, tables, and list of references) in the past ranged between 12 and 18 double-spaced pages.
• Use quotes sparingly.
• Only one submission of your team’s case report on Moodle is required; your group contact person should make the submission on behalf of the team. The first page of your document should include the names of your team members.
• In compliance with academic integrity standards, http://legal.uncc.edu/policies/ps105.html, provide in-text (sometimes called parenthetical) citations and a list of references at the end of the text.
  1. Ensure that in-text credits are consistent with the list of references, and that both are in proper APA format. The following link may be helpful. http://bcs.bedfordstmartins.com/resdoc5e/RES5e_ch09_o.html
  2. If you are not familiar with the rules governing proper in-text credit and format, you may find this link helpful. http://bcs.bedfordstmartins.com/resdoc5e/RES5e_ch09_s1-0001.html
  3. If you are not familiar with the rules governing the list of references, you may find this link helpful. http://bcs.bedfordstmartins.com/resdoc5e/RES5e_ch09_s1-0002.html
  4. If you would like to see a sample paper written in APA style, you may find this link helpful. http://bcs.bedfordstmartins.com/resdoc5e/RES5e_ch09_s1-0009.html

Another reference that could be helpful is Muriel Harris, 2006, Student Guidebook to Proper Citation in APA Style, Prentice Hall Reference Guide (6th edition), priced at $0.01 at Amazon, or a (more expensive version) Muriel Harris and Jennifer L. Kunka, 2010, Prentice Hall Reference Guide (8th Edition)
• Submit your case analysis on Moodle on time. Late submissions will NOT be accepted.

Warning:
Please note that ignorance of academic standards guiding your written report is not an acceptable excuse and may incur the full range of penalties associates with breach of academic integrity. If your written report or parts thereof are not properly referenced, or if any statements or phrases give the impression of being your own while they are not, the paper will automatically be assigned a grade of zero as the minimum penalty.
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<th>#</th>
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Nabil Elias, PhD, FCMA (Canada)
Department of Accounting, Belk College of Business
The University of North Carolina at Charlotte

Dr. Elias teaches predominantly in the MBA and Master of Accountancy programs 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.