Course Syllabus
MBAD 6131 U91 Management Accounting – Spring, 2014
Dr. Nabil Elias
nelias@uncc.edu - 241 Friday Building - 704-687-7682

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

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
   The custom edition is different from the regular text in that it includes material from an older edition. The hard copy of Atkinson is designated as (A); where there is no designation, the reference is to the customized text.
2. Supplemental Material – Referred to as ‘SM’.
3. Other material will be made available on Moodle2.

Course Description
MBAD 6131. Management Accounting. (3) Prerequisite: MBAD 5131 or equivalent. Analyzing financial statements and 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
The objectives of this course are to enhance your understanding and skills to
1. Analyze financial statements and evaluate corporate financial soundness and profitability
2. Analyze strategic performance
3. Use accounting information in making business decisions
4. Analyze business situations that could improve profitability
5. Evaluate performance of subunits of an organization
6. Analyze the intended and unintended consequences of performance measurement

Course Linkages
This course covers fundamental concepts in costing, decision-making, and control systems. Directly related courses include: Financial Management, Operations Management, Marketing Management and Management Strategy.
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 improve your understanding and reinforce what you have already learned.
2. Complete the designated questions in advance and your assignments on time. 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 and think about how you would approach them in advance thought this will not yield the best result.
3. Attend 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, practice. You cannot “read” accounting. Do the problems without having the provided solutions available. After completing your solutions, then you may check your answers. 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 the problems prior to the exam, you will struggle on the exam.

Evaluation
Grades will be determined on the basis of the following weights:
Three separate exams (100 points each) 300 points
Three assignments for submission
   Ethics paper 15 points
   Excel assignment 8 points
   Group work 7 points
   Financial statement analysis (Group) 20 points
Total Assignments 50 points
Total points 350 points

Grades are assigned on the basis of points earned in the course, as follows:
Total Number of Points* Letter Grade
   315 and higher A
   280 – 314 B
   245 – 279 C
   244 and below U

* Note that Moodle2 grade book shows percentages, not points.
Exams (300 points)
There are three exams. Exams will include questions similar, though not identical, to the designated questions and reflect material covered in class or the designated questions. Exam 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 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.

Group Work (7 points)
Discussion & study groups will be formed randomly on Moodle2. Your group will work jointly on completing a financial analysis assignment, outside of class. Your group will also be asked to work on selected questions, mostly SM questions that will be assigned to your study group from time to time. In addition, your group is expected to participate in class discussion.
Once your discussion / study group has formed, please do the following:

1. Exchange names and contact information (at least email addresses).
2. You may voluntarily select an interesting name for your group
3. Select a team contact member to coordinate your work and presentation

Financial Statement Analysis Assignment (Group, 20 points)
Your group will work as a team to analyze the financial statements of a company that is assigned for this purpose. The specifics of this assignment will be posted on Moodle2. Your group’s analysis will address specific questions about the company, its liquidity, solvency, asset management, and profitability. Your class representative will submit your report and analysis on Moodle2 before the deadline; this will be followed by class discussion of the company.

Ethical Dilemma Assignment (Individual, 15 points)
You are required to write a case report on a personalized ethics case of your choice, explaining the ethical dilemma, identifying alternative choices in dealing with the dilemma, and applying appropriate processes in resolving it. Preferably, you should select an ethical dilemma that you have encountered in your work environment or that you have read about in a business setting. You are required to personalize the case by assuming the role of the person who faced the ethical dilemma. Write a concise report that includes the following:

1. Explain the ethical dilemma.
2. Identify and evaluate the alternatives and tradeoffs that you considered or would consider in dealing with this dilemma.
3. Explain what you did or what you would do in making a decision related to this dilemma consistent with your employer’s stated ethical values or boundary system.

Your report should be informed by relevant material on ethics, the IMA Statement of Ethical Professional Practice posted on Moodle, and by at least two references of academic journal articles dealing with ethics or ethics textbooks. The report should not exceed two double-spaced pages (with adequate margins and font size 12) not counting the references or footnotes.
Capital Budgeting Excel Assignment (8 points)
A capital investment assignment is to be completed in Excel and submitted on Moodle2.

Designated Questions
Please prepare to discuss the designated questions in class according to the timetable. There may not be sufficient time to go over all designated questions in class, but all designated questions remain your responsibility. You will be able to check your own solutions against provided solutions on Moodle2.
Note the following points
1. Prepare the designated questions in advance. Not preparing the designated questions in advance will reflect on your exam performance.
2. Tackle all designated questions. 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.
3. Develop your own solutions before you consider checking them against the posted solutions. Struggling to develop your own answers will minimize your struggle on the exams.
4. Avoid the temptation to review the provided solutions before completing your own solutions. As confirmed by past experience, understanding the provided solutions without attempting the problems entirely on your own will seriously undermine your performance in this course.
5. Bring your own solutions to class (in hard copy or electronic form) so that you can participate effectively in class discussion.
6. Seek help from your group, or from me, at the earliest point if you think you have serious difficulties with the designated questions.

Class Participation is expected.

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

Attendance
Attendance is expected. Each class member is expected to contribute to the class-learning environment and, in turn, benefit from other classmates’ contributions. Missing classes will have a direct negative effect on your exam performance. Not more than two absences during the semester are allowed due to out of town business travel, as are absences due to illness. 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 could result in assigning a lower course grade than what your formal performance might otherwise indicate, or in being barred from taking the remaining course exams.
Required Student Information
It is expected that you will provide the following profile information about yourself on Moodle2 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)
• A headshot shot 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 Moodle2 during your program. You can edit your profile as often as you wish. If you do not enter your required student information on Moodle2, and you obtain a grade that is on the borderline of two grades, the lower grade will be assigned.

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.”
# MBAD 6131 – U01 Tentative Timetable (Subject to Change)

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<thead>
<tr>
<th>#</th>
<th>Date</th>
<th>Custom Ch. (A #)</th>
<th>Topic</th>
<th>Questioned for Preparation &amp; Discussion</th>
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<tbody>
<tr>
<td>1</td>
<td>Jan 14</td>
<td>1 (1) Slides</td>
<td>MA Information &amp; Decision Making</td>
<td>FSA Exercise (M)</td>
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<td>2 (2)</td>
<td>Governance, Accountability, and Ethics</td>
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<td></td>
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<td>Financial Statement Analysis</td>
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<td>Jan 21</td>
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<td>Financial Statement Analysis</td>
<td>FSA Exercise (M)</td>
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<td>4 (4)</td>
<td>Cost Behavior Concepts</td>
<td>SM 1, 2, 3</td>
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<td>3</td>
<td>Jan 28</td>
<td>3 (3)</td>
<td>The Balanced Scorecard</td>
<td>(3): 23, 46, 47, 51</td>
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<td>4</td>
<td>Feb 4</td>
<td>4 (4)</td>
<td>Using Costs in Decision Making (Different Decision Contexts)</td>
<td>(4): 34, 35, 36, 38, 40, 41, 42, 45, 46, 52, 58, 60, 62, 65</td>
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<td>5</td>
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<td>4 (4)</td>
<td>Decision Making – Short Cases</td>
<td>SM 5, 6 (7 optional)</td>
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<td>Ethics Assignment Due</td>
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<td>6</td>
<td>Feb 18</td>
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<td>Exam I (Chapters 1, 2, 3, 4; SM 1 – 7)</td>
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<td>7</td>
<td>Feb 25</td>
<td>5 (5) 18p</td>
<td>Accumulating &amp; Assigning Costs to Products Activity-Based Cost Systems</td>
<td>(5): 29, 32, SM 8</td>
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<td>6 (6)</td>
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<td>(6): 18, 25, 30</td>
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<td>(9): 45</td>
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<td>8</td>
<td>Mar 11</td>
<td>6 (6)</td>
<td>Activity-Based Cost Systems</td>
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<td>12 (8)</td>
<td>Meas. &amp; Managing Life-Cycle Costs</td>
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<td>(8): 20, 30, 38, 39</td>
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<td>8 (11-5th)</td>
<td>Capital Budgeting</td>
<td>(11-5th): 45, 46</td>
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<td>10</td>
<td>Mar 25</td>
<td>8 (11-5th)</td>
<td>Capital Budgeting</td>
<td>(11-5th): 47, 52, 53, 54, 65; SM 9, 10</td>
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<td>Exam II (Chapters 5, 6, 12, 7, 8; SM 8 – 10_)</td>
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<td>Excel Assignment Due</td>
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<td>12</td>
<td>Apr  8</td>
<td>9 (10)</td>
<td>Using Budgets for Planning &amp; Coordination</td>
<td>(10): 59, 62, 64, SM 11, 12</td>
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<td>Financial Statement Analysis</td>
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<td>9 (10)</td>
<td>Strategic Variance Analysis</td>
<td>SM 13</td>
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<td>May 6</td>
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<td>Exam III (Chapters 9, 10, 11; SM 11-18)</td>
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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.