Course Syllabus

MBAD 6131 U91 Management Accounting – Spring 2015

Dr. Nabil Elias
nelias@uncc.edu - 241 Friday Building - 704-687-7682

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

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
1. MBAD 6131 – Management Accounting, Second Custom Edition, Pearson Custom Library, 2014. ISBN 1269289640 (based on: Atkinson, Anthony A., Robert S. Kaplan, Ella Mae Matsumura, and S. Mark Young. 2012. Management Accounting. 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 (M).

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 to evaluate corporate financial soundness and profitability
2. Use accounting information in making business decisions and improve profitability
3. Analyze strategic performance
4. Evaluate performance of subunits of an organization
5. Consider both 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? 5 Dos and 2 Don’ts

1. Study the material in advance of class coverage. Class time will 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.
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.
6. Do not hesitate to ask questions in class and participate in class discussion.
7. 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:

<table>
<thead>
<tr>
<th>Grade Component</th>
<th>Points</th>
</tr>
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<tbody>
<tr>
<td><strong>Exams</strong></td>
<td></td>
</tr>
<tr>
<td>Three Exams (3 x 100)</td>
<td>300</td>
</tr>
<tr>
<td>Less: 50% of your lowest exam score x 100</td>
<td>- 50</td>
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<tr>
<td>Total Exams</td>
<td>250</td>
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<tr>
<td><strong>Term Work</strong></td>
<td></td>
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<tr>
<td>Group paper assignment (including presentation)</td>
<td>35</td>
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<tr>
<td>In-Class Group work</td>
<td>5</td>
</tr>
<tr>
<td>Capital Budgeting Excel assignment (Individual)</td>
<td>5</td>
</tr>
<tr>
<td>Class Discussion (Individual)</td>
<td>5</td>
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<tr>
<td>Total Term Work</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>300</td>
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</table>

Grades will be assigned on the basis of points earned in the course, as follows:

Total Number of Points*  | Letter Grade
--------------------------|-----------------|
270 and higher            | A
240 – 269                 | B
210 – 239                 | C
209 and below             | U

* Note that Moodle2 grade book shows percentages, not points.

Exams (250 points)
There are three exams scheduled at regular class time. Exams will include questions similar, though not identical, to the designated questions and reflect material covered in class or designated questions. The exams will test your ability to apply the concepts in the course. The course concepts are fairly straightforward but their application can be challenging.
Attempting and completing the designated questions is most critical for understanding the material and performing well on 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 Paper Assignment (Group, 35 points)**
See details below.

**In-Class Group Work (Group, 5 points)**
Discussion & study groups will be formed randomly on Moodle2. In addition to working jointly on completing a group assignment outside of class (see below), your group will be asked from time to time to work in-class on selected questions, mostly SM questions assigned to your group. In addition, you and your group are expected to participate in class discussion. Once your group has been formed, please exchange names and contact information, select an interesting name for your group, and a team representative.

**Capital Budgeting Excel Assignment (Individual, 5 points)**
A capital investment assignment is to be completed in Excel and submitted on Moodle2.

**Class Participation (Individual, 5 points)**

**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 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 solution. 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.

**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 learning environment in class 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 including out of town business travel, illness or for any other reason. If you will be absent, please follow professional courtesy rules of informing your group members and your instructor. *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 clear recent headshot shot photo of yourself

It would be helpful, but not required, to indicate your long-term 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.”
Group Paper Assignment

Your group will work as a team to select, discuss, research, and write a report about a topic of your collective choice related to issues of interest or concern to you. Each group will also be asked to make a very informal brief presentation about your paper (no slides, though a one-page handout is permitted), not exceeding 8 minutes. The topics can be broad or specific, and can address one of the two questions below, or touch on any of the listed topics below.

Questions

1. How you might create your own “dream enterprise”
2. How you might contribute through your current or future work to a prosperous, sustainable, and just society?

Topics

1. Corporate governance
2. Ethics
3. Sustainability
4. Corporate social responsibility

Your group representative will submit your report on Moodle2 before the deadline.

You are required to provide in-text (also called parenthetical) citations and a list of references at the end of the text as necessary. Ensure that in-text credits are consistent with the list of references, and that both are in proper APA format. You might find the following link helpful. http://bcs.bedfordstmartins.com/resdoc5e/RES5e_ch09_o.html

If you are not familiar with the APA rules governing proper in-text credit and format, you may find this link helpful. http://bcs.bedfordstmartins.com/resdoc5e/RES5e_ch09_s1-0001.html

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. 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

You should be aware of the UNC Charlotte standards of academic integrity (see section and link above). Ignorance of academic integrity standards in your written report is not excusable; intentional or unintentional breach of academic integrity on this assignment will incur the minimum penalty of a grade of zero.
<table>
<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 13</td>
<td>1 (1)</td>
<td>MA Information &amp; Decision Making</td>
<td>FSA Exercise (M)</td>
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<td>Slides</td>
<td>Governance, Accountability, and Ethics</td>
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<td>2</td>
<td>Financial Statement Analysis</td>
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<td>2</td>
<td>Jan 20</td>
<td>2</td>
<td>Financial Statement Analysis</td>
<td>FSA Exercise (M)</td>
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<td>4 (3)</td>
<td>Cost Behavior Concepts</td>
<td>SM 1, 2, 3</td>
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<td>3</td>
<td>Jan 27</td>
<td>3 (2)</td>
<td>The Balanced Scorecard</td>
<td>3: 23, 46, 47, 51</td>
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<td>4 (3)</td>
<td>Using Costs in Decision Making (CVP)</td>
<td>SM 4, 4: 23, 24, 26, 27, 28, 30, 31, 33</td>
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<td>4</td>
<td>Feb 03</td>
<td>4 (3)</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>
<td>Feb 10</td>
<td>4 (3)</td>
<td>Decision Making – Short Cases</td>
<td>SM 5, 6, 7</td>
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<td>6</td>
<td>Feb 17</td>
<td>Exam I (Chapters 1, 2, 3, 4; SM 1 – 6)</td>
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<td>7</td>
<td>Feb 24</td>
<td>5 (4) 18p</td>
<td>Accumulating &amp; Assigning Costs to Products</td>
<td>5: 29, 32, SM 8</td>
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<td>6 (5)</td>
<td>Activity-Based Cost Systems</td>
<td>6: 18, 25, 30</td>
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<tr>
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<td>Mar 10</td>
<td>6 (5)</td>
<td>Activity-Based Cost Systems</td>
<td>12: 45</td>
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<td>12 (8)</td>
<td>Meas. &amp; Managing Life-Cycle Costs</td>
<td>12: 20, 30, 38, 39</td>
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<td>8 (11-5th)</td>
<td>Capital Budgeting</td>
<td>8 (11-5th): 45, 46</td>
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<td>Mar 24</td>
<td>8 (11-5th)</td>
<td>Capital Budgeting</td>
<td>8 (11-5th): 47, 52, 53, 54, 65; SM 9, 10</td>
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<td>Mar 31</td>
<td>Exam II (Chapters 5, 6, 12, 7, 8; SM 8 – 10)</td>
<td>Excel Assignment Due</td>
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<td>12</td>
<td>Apr 07</td>
<td>9 (10)</td>
<td>Using Budgets for Planning &amp; Coordination</td>
<td>9: 59, 62, 64, SM 11, 12</td>
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<td>13</td>
<td>Apr 14</td>
<td>2</td>
<td>Informal Presentations (8 min / group)</td>
<td>Group Assignment Due</td>
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<td>9 (10)</td>
<td>Strategic Variance Analysis</td>
<td>SM 13</td>
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<td>14</td>
<td>Apr 21</td>
<td>10 (11)</td>
<td>Financial Control – Transfer Pricing</td>
<td>SM 14; 10: 37</td>
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<td>10 (11)</td>
<td>Financial Control – EVA &amp; ROI</td>
<td>10: 35, 43, 69, SM 15, 16, 17</td>
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<td>16</td>
<td>May 5</td>
<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). He also taught MBA classes at Monterrey Tech EGADE in Monterrey (Mexico), and in 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 accounting 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. He is a member of EBBF (Ethical Business Building the Future) and IEF (International Environment Forum).

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 Canadian designations as Chartered Professional Accountant (Canada), Certified Management Accountant (Canada), and earned the honorary distinction as Fellow Certified Management Accountant (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. He served on various academic and professional journal editorial boards and currently serves on the editorial boards of four journals.