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Fall 2014

MGT 303 – Managerial Accounting

Instructor Information

Instructor:	Ann K. Brooks
E-Mail:	brooks@unm.edu (use only when online systems are not functioning)
Phone:	277-3382
Fax:	277-7108
Office:	ASM 2132
Office Hours:	By Appt. (In Office or by Phone) (Online meetings will use Web Conference Link in our Learn course)
Department Chair:	Prof. Leslie Oakes loakes@unm.edu
Preferred Method of Contact:	Blackboard Discussions for class and homework questions Learn Course Messages for personal communication

Instructor Response Time

Communication

I routinely check Blackboard for postings or emails, Monday (8 am) – Friday (12 pm) and sometimes on the weekend. You can anticipate a 24 to 48 hour response from me, Monday – Friday. I will try and respond to all weekend (Friday afternoon to Sunday) emails and postings by noon on Monday or earlier.

Grading

- WileyPlus Assignments grades are available as soon as the student submits the assignment for grading. WileyPlus grades will be transferred to Learn by Wed mornings after the due date expires.
- Exam scores are available as soon as the student submits the exam for grading. Once the exam is submitted, students cannot see their questions until the exam has closed.
- Excel Assignments will be returned to students within seven (7) days after the due date.
- Required Discussion Posting grades will be available in Learn by the Tuesday after the due date expires.
- Final Exam score will be available as soon as the student submits the final exam for grading.

Course Information

Course Description:

Managerial Accounting attempts to develop and track product costs in the new 20th and 21st century manufacturing plants. Emphasis is placed on cost control, budgeting, performance evaluation, planning and decision-making and how they impact the social, environmental, and ethical issues. As you will see from the course content, Managerial Accounting has never lost its manufacturing roots. However, the tools and techniques, once reserved for manufacturing environments, have now become stock in trade to many other sectors of the economy including health care, electric utilities, financial services and other service industries.

Managerial Accounting is intimately linked to production and operations management, quality management, process re-engineering and continual improvement.

Course Objectives:

Upon completion of the course, students will be able to demonstrate their understanding of the following core accounting knowledge:

- Demonstrate Excel skills such as cell referencing, use of formulas, pivot tables and common functions within a managerial scenario
- Define the three classes of manufacturing costs
- Distinguish between product and period costs
- Identify the components of the cost of goods manufactured schedule and the income statement
- Calculate predetermined overhead rates
- Prepare journal entries related to job costing
- Distinguish between under and over applied manufacturing overhead costs
- Apply activity based costing to calculate manufacturing overhead costs
- Distinguish between variable, fixed and mixed costs
- Apply decision making concepts in cost volume analysis scenarios
- Apply decision making concepts to calculate break-even, margin of safety, & degree of operating leverage
- Identify relevant, sunk and opportunity cost
- Prepare components of the master budget
- Compute material, labor and overhead variances

Prerequisites:

Mgt 202

Course Orientation:

All Orientation information can be found in UNM Learn under the “Start Here” link on the Course Home page.

Web Conferencing:

Web conferencing is used to meet with instructor online.

For the online sessions, you will need:

- *A USB headset with microphone. Quality entry models are widely available at BestBuy, Walmart or online.*
- *A high speed internet connection is highly recommended for these sessions. A wireless internet connection may be used if successfully tested for audio quality prior to web conferencing.*

Textbooks and Supplementary Materials

Required Textbook:

Managerial Accounting, Tools for Business Decision Making 6th edition with WileyPlus access code by Jerry J. Weygandt, Paul D. Kimmel & Donald E. Kieso, published by John Wiley & Sons, 2012.

Required Supplementary Materials:

- WileyPlus Access Code

Technical Considerations

Required Technology:

In order to access your online course content, students need to log onto [UNM Learn](https://learn.unm.edu). (<https://learn.unm.edu>). In addition, this course requires students to be able to open, use and read Word, Adobe pdf, PowerPoint and Excel files.

Online Course Requires:

- A high speed Internet connection is highly recommended.
- Supported browsers include: Internet Explorer, Firefox, and Safari. Detailed Supported Browsers and Operating Systems: <http://kb.blackboard.com/pages/viewpage.action?pageId=38830689>

Any computer capable of running a recently updated web browser should be sufficient to access your online course. However, bear in mind that processor speed, amount of RAM and Internet connection speed can **greatly** affect performance.

Learn course components perform best on a high speed Internet connection. Those using dial-up connections will experience longer page load times and much slower performance when accessing their online course. Many locations offer free high speed Internet access including Anderson's Computer Lab (ASM 1002), ([UNM's Computer Pods](http://it.unm.edu/pods/locations.html) (<http://it.unm.edu/pods/locations.html>)) or one of UNM's many ([Statewide Centers](http://statewide.unm.edu/nm/index.html) (<http://statewide.unm.edu/nm/index.html>)).

For additional information: see <https://learn.unm.edu>

For UNM Learn Technical Support: (505) 277-5757 (M-F 8am - 5pm) or email learn@unm.edu.

Assessment and Grading

Instructor Expectations:

I will give each of you 100% of my commitment to help you successfully complete my class, however, I expect 100% of your commitment to this class, which includes:

- Reading the textbook
- Reviewing the Do It exercises throughout the chapter and the Comprehensive Do It at the end of the chapter
- Using the resources available in UNM Learn under the Course Resources Link
 - Watching my Videos in Learn
 - Reading the Chapter Hints **BEFORE** attempting Homework in WileyPlus
 - Reviewing my responses to your classmates' homework questions in Learn's Discussions
 - Posting homework questions in the Discussions not already answered
- Using the Resources in WileyPlus
 - Completing Practice Homework (not required but VERY helpful) to help you to understand how to complete the graded homework
 - Watching the WileyPlus Videos listed on the Chapter Hints (found in Learn under Course Resources)
 - Viewing the Chapter Interactive Tutorial
 - Chapter PowerPoints
- Completing your homework (practice, bonus and graded)
- Preparing for exams by reviewing your homework and posted instructor information in Discussions and Announcements
- Responding to Instructor requests for feedback and information

Grade Weighting:

	Points
Orientation Assignments	
<ul style="list-style-type: none"> • Welcome Posting • Questionnaire Survey • UNM Survey (email sent to students with Link at their preferred email) 	30
UNM Mid-Course Survey	10
Prof. Brooks Evaluation (IDEA)	20
Required Postings – 10 @ 10 points each	100
Comprehensive (Comp) Homework in WileyPlus (due on Mondays by 8 am) – 10 @ 30 pts ea. See Class Schedule for Assignments	300
Excel Assignments – (8 @ 20 points) – due on Mondays by 8 am	160
Online Exam 1 (individual – no assistance) – 2 attempts	400
Online Exam 2 (individual – no assistance) – 2 attempts	400
Online Exam 3 (individual – no assistance) – 2 attempts	400
Proctored Comprehensive Final – 1 attempt	600
Total	2420

Grading Scale: Class grades will be assigned based on the following points:

Points	Grade
2251 to 2420	A
2178 to 2250	A-
2105 to 2177	B+
2009 to 2104	B
1936 to 2008	B-
1863 to 1935	C+
1694 to 1862	C
1452 to 1693	D
Less than 1452	F

Bonus Homework: There are **bonus homework assignments in WileyPlus** (separate links under Assignments) for each chapter. **Bonus homework is optional.** The purpose of bonus homework is to introduce at the beginning of the week, some of the basic topics to be covered during the week using brief exercises with two (2) attempts on each exercise. Bonus homework is due on **Wednesday by 8 am** of the week that the class is working on the chapter (see class schedule). **Each bonus homework is worth a total of five (5) points. There are ten (10) Bonus homework for a total of 50 bonus points. NO LATE BONUS Hmwk Accepted.**

Practice Homework: Since accounting takes lots of practice to master, there are additional exercises and problems available for each chapter in WileyPlus at the end of the Assignment page (NOT for grade). **Solutions for these exercises and problems are available after the first attempt.** Points associated with completing the practice homework allows students to know whether they successfully completed an exercise or problem but it does NOT count toward your class grade. **Students who work several of these exercises BEFORE attempting the COMP homework take significantly less time to complete the COMP homework and do better on Exams.**

Comp (Graded) Homework: Students must complete the **Comp homework** for each chapter in WileyPlus. Comp homework is due **on Mondays by 8 am in WileyPlus** per the class schedule. Students are given three (3) attempts on each exercise. If you submit homework after the due date/time, **you will only receive credit for the points saved and earned prior to the due date/time expired.** So make sure you **SAVE every 30 minutes** and **Submit BEFORE 8 am** on the due date. **NO LATE COMP homework accepted.**

Excel Graded Assignments: Students must complete the **eight (8)** assigned Excel Assignments throughout the semester. Excel Assignments are available under the weekly folder in Course Resources in UNM Learn and are **due on Mondays by 8 am in Learn.** Excel Assignments should be completed **BEFORE** attempting the Comp Homework since many of the assignments will help in completing the weekly Comp Homework. *Multiple submissions of the Excel Assignment are allowed and will be accepted, if submitted by the due date. The last submission will be graded.* **NO LATE Excel Assignments accepted.**

Required Chapter Posting: All students must post at least one posting per chapter after completing their **1st attempt on Comp Hmwk.** Each posting is worth 10 points. **Postings are due by Friday at 8 am. NO LATE Postings accepted.**

To receive posting credit, students must either:

- Complete their **1st attempt** and post a homework question
- Answer another student's posted question
- After completing their Comp hmwk, reply to a Reflection Question

Exams: Students are required to complete three (3) online exams. The exams are two-hour exams that contain fifty (50) multiple-choice questions in UNM Learn. Exams will be available under a folder in Course Resources per the Class Schedule. **Exams are timed and once a student begins the exam, the student must complete the exam within two hours.** Note: ALL exams must be completed without outside assistance (current or prior classmates, professionals, etc.). Students will be given two (2) attempts and the highest attempt will count towards their exam grade.

Proctored Final Exam: *Students are required to take a 2-hr proctored 50 multiple-choice questions final at Anderson Schools of Management per the Class Schedule. The final is a comprehensive, closed book exam. Questions will come from the same test bank as the online Exams and students will be allowed to use the Resource Handout Guide as reference. If a student lives more than 120 miles outside of the Albuquerque area, students can arrange (with instructor approval) to take the final at a UNM branch campus or a pre-approved testing site. Students must request approval to take the final at another testing site three (3) weeks before the final exam date.*

Assignments and Participation

Weekly Routine:

1. **Read the Textbook and/or review the WileyPlus Interactive Tutorial.**
2. Watch **Professor Brooks' Chapter Videos** (found under Course Resources on the Course Home link in Blackboard)
3. Read the **Chapter Lecture Notes** (found under Course Resources on the Course Home link in Blackboard)
4. Read the **Chapter Hints** found under Course Resources on the Course Home link in Blackboard)
5. Use the **Course Resource Guide** when completing homework and exams
6. Attempt the **Bonus homework** in WileyPlus Assignments. This is due the **Wednesday by 8am** of the week we are working on the chapter. **This is optional** but can earn you bonus points. Students have **two (2) attempts** on each brief exercise.
7. Complete the **Excel Assignment (if assigned)**. The Excel Assignments count towards your grade. **Students should complete the Excel Assignment BEFORE attempting the Comp Hmwk** since the Excel Assignment helps with the understanding of the Comp Hmwk. **Excel is due on Mondays at 8 am.**
8. Attempt some of the **practice homework** in WileyPlus Assignments. Solutions can be seen **AFTER** the 1st attempt. Practice hmwk is **not required** but is very useful in seeing if you understand the chapter concepts BEFORE attempting graded homework.
9. Try your 1st attempt of your **Comp homework**. If you do not get 100% correct, review your work and post a question in Discussions under the appropriate Exercise.
10. **All students are REQUIRED to Post a question** in Discussions for each chapter. The posting is due on Fridays before the Comp Hmwk is due. If a student gets 100% on their homework, they can earn the posting credit by posting helpful hints, responding to a student's question or responding to a chapter reflection question.
11. Complete the **Comp homework** in WileyPlus Assignments. This is the homework that is **due each Monday by 8 am** per the class schedule. Students have **three (3) attempts** on each exercise.
12. **No late homework is accepted.** If you submit homework after the due date/time, **you will only receive credit for the points saved and earned before the due date/time expired.** So make sure you **SAVE every 30 minutes** and **Submit BEFORE 8 am** on the due date.

Class Participation:

General Participation Statement:

I want all of my students to succeed! Just because the class is a distance learning class does not mean we are disconnected. The posting of homework questions creates a learning community where students are supported and frustrations are reduced while also reinforcing knowledge.

Required Posting Information:

You must post ONE question per chapter about the Comp Homework after your 1st attempt in Learn's Discussions. Your posting must be posted by Friday by 8 am prior to the due date for each chapter's comprehensive (Comp) homework. The purpose of the posting is to ensure that you have time to review your mistakes and learn from your fellow classmates or Prof. Brooks prior to the close of the final attempts and in preparation of the exams and final. **Students MUST complete their first attempt of the Comp homework before posting your question.** Posting after your 1st attempt allows the instructor to see your actual numbers used in your respective problem (each student has slightly different numbers) and for the student to see what they understand about the concepts.

NOTE 1: Instructor's cannot see "Saved" homework only "Submitted" homework.

NOTE 2: Students who have no questions because they successfully completed their homework can earn posting credit by responding to a fellow classmates posted question or posting a helpful hint to help your classmates not make the mistakes you made or answering a reflective question.

Late postings will not be accepted. You will have 10 posting at 10 points each.

UNM Learn Tracking:

UNM Learn automatically records all students' activities including: your first and last access to the course, the pages you have accessed, the number of discussion messages you have read and sent, chat room discussion text, and posted discussion topics. This data can be accessed by the instructor to evaluate class participation and to identify students having difficulty.

Inclement Weather, Course Interruptions and Scheduled Maintenance

Inclement Weather

If the school is closed on the date of our final, an announcement will be posted and emailed to students giving specific instructions on how to access the final in Blackboard. The final will only be available for the two-hour period originally scheduled for our proctored final.

In the event of an unexpected course interruption

If Learn or WileyPlus is down on the day a homework, exam or final is due, email the instructor at brooks@unm.edu and let her know the problem you are encountering. **If we confirm that the system was down, the due date will automatically be extended for 24 hours.**

Scheduled Maintenance

UNM Learn has a daily scheduled maintenance window from 4:30 am – 5:30 am when UNM Learn is not available. There is also a routine maintenance window every Saturday from 6:00 am – 12 noon which may be used for system maintenance. In addition, UNM IT may conduct general system maintenance that affects multiple systems on campus, including UNM Learn. The general system maintenance window is on Sundays from 6:00 am – 12 noon. Announcements for the Saturday and Sunday maintenance windows are normally posted in UNM Learn two weeks ahead of time to notify users of planned outages.

Course Expectations & Ground Rules

Course Expectations:

- Students are expected to learn how to navigate in UNM Learn
- It is expected that students will need to work on the class between 10-15 hrs per week
- Students are expected to keep informed of course announcements
- Students are expected to use the UNM Learn Course Messages to contact instructor for personal matters as opposed to emailing the instructor at their UNM email address (exception is when Blackboard is down)
- Students are expected to keep the instructor informed of class related problems or problems that may prevent the student from full participation (send a message when you encounter problems so that the instructor knows you still have intentions of completing the course).
- Students are expected to address technical problems immediately and to have a backup computer and internet access
- Students are expected to follow UNM's Respectful Campus Policy 2240
<http://www.unm.edu/~ubppm/ubppmanual/2240.htm>
- *Students are expected to observe course netiquette at all times*

Example of Netiquette Ground Rules:

- In following with the UNM Student Handbook, all students will show respect to their fellow students and instructor when interacting in this course. Take Netiquette suggestions seriously. Flaming (personal insults or attacks) is considered a serious violation and will be dealt with promptly. Postings that do not reflect respect will be taken down immediately.
- Respect Others' Copyrights
- Don't type in ALL CAPS
- Use proper grammar and spelling (type your postings in WORD first in order to use spell check then copy and paste into UNM Learn)

Instructor Drop Policy:

The instructor may drop a student, if the student does not complete the **Questionnaire Survey or Welcome Posting by the Monday of the second week of the semester**. The instructor may also drop a student during the semester, **if a student fails or misses a homework assignments or an exam and does not contact the instructor within one week of the failed or missed assignment or exam**.

NOTE 1: Students who miss exam 1 and do not contact the instructor via UNM Learn Course Messages within one week of the close of exam 1 will be dropped from the course.

NOTE 2: Students who have not dropped the course and do not take the final will receive a “W” for the course.

This course falls under all UNM policies for the last day to drop courses, etc. Please see <http://www.unm.edu/studentinfo.html> or the [UNM Course Catalog](#) for information on UNM services and policies. Please see the [UNM academic calendar](#) for course dates, the last day to drop courses without penalty, and for financial disenrollment dates.

Online UNM Resources

- **Libraries:** <http://www.unm.edu/libraries>
- **CAPS** <http://caps.unm.edu/> - CAPS is a free-of-charge educational assistance program available to UNM students enrolled in classes.
- **Online Writing Lab (OWL)** - <http://caps.unm.edu/writing/owl> - students may submit academic papers required for UNM course or degree fulfillment or application submissions online for proofreading.
- **Smarthinking** - <http://caps.unm.edu/online/smarthinking/cas> Smarthinking™ is a Washington, D.C. based organization that provides online tutoring and academic support for university students 24 hours a day, 7 days a week in various common courses.

Students with Disabilities

Qualified students with disabilities will be provided reasonable and necessary academic accommodations if determined eligible by the Accessibility Resource Center (<http://as2.unm.edu/>). Please refer to UNM's Disability Policy for further information, <http://pathfinder.unm.edu/common/policies/academic-adjustments.html>

The American with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodations of their disabilities. If you have a disability requiring accommodation, please contact me immediately to make arrangements as well as Accessibility Services Office in 2021 Mesa Vista Hall at 277-3506 or <http://as2.unm.edu/index.html>. Information about your disability is confidential.

If you are a qualified person with disabilities who might need reasonable accommodations in academic settings, please communicate with me as soon as possible so that we may make appropriate arrangements to meet your needs. Frequently, we will need to coordinate accommodating activities with other offices on campus, so that course materials can be made available in alternative formats.

Technical Support

Students are responsible for meeting course deadlines. If you experience technical problems, please exercise one or all of the following options:

- Online Student Support w/contact info at <http://statewide.unm.edu/online/support/>
- NMEL Help Desk at learn@unm.edu or 505-277-0857
- UNM's Knowledge Base - http://fastinfo.unm.edu/prod/index_student.php
- WileyPlus Technical Support - If you are having technical problems with WileyPlus, you can contact their technical support at www.wileyplus.com/support. (**hint:** use the Live Chat tab) or Wiley Customer Care at 877-762-2974. **The Live Chat tab online is usually the most responsive method.**

Copyrighted Materials

All materials in this course fall under copyright laws and should not be downloaded, distributed, or used by students for any purpose outside this course.

<http://pathfinder.unm.edu/common/policies/copyright-policy-and-law.html>

Academic Integrity

Each student is expected to maintain the highest standards of honesty and integrity in academic and professional matters. Dishonesty is defined as a lack of truth, honesty or trustworthiness. Cheating is defined as influencing or leading by deceit. Deceit is defined as intending to mislead and commonly suggests a false appearance.

Students should be familiar with UNM's [Policy on Academic Dishonesty](#) and the [Student Code of Conduct](#) which outline academic misconduct defined as plagiarism, cheating, fabrication, or facilitating any such act.

Examples (not exhaustive) of dishonest behavior include:

- Uses or attempts to use unauthorized aids in examinations or other academic assignments to be submitted for evaluation
- Misrepresentation of data, results or sources for papers or reports
- Copying another student's work

Anderson School of Management faculty, staff and students commit to values of trust, honesty, integrity, and accountability. We will not tolerate academic dishonesty. **By enrolling in any course at Anderson, the student accepts the Anderson Academic Honesty Code and affirms the following pledge: I will not lie, cheat, fabricate, plagiarize or use any other dishonest means to gain unfair academic advantage.**

Any violation of the code of conduct will be taken very seriously and appropriate sanctions will be applied. For full text of Anderson's Academic Honesty Code, please visit <http://www.mgt.unm.edu/honesty>

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