

MGT 303 – MANAGERIAL ACCOUNTING
Fall 2014, CRN 13197, Section 11
GSM 128, MW 12:30 – 1:45

INSTRUCTOR: Dennis Togo, Ph.D., MAcc.

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Office Hours: MW 9:15 – 9:30, 10:45 – 11:00, 12:15 – 12:30, 1:45 – 2:30, or by appointment

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TEXT

Introduction to Managerial Accounting, Brewer, Garrison and Noreen, McGraw-Hill, 6th edition

COMPANION WEBSITE: www.mhhe.com/brewer6e

Includes test tips, practice problems, quizzes, PowerPoints, and internet activities.

OBJECTIVES

- a) Generate accounting information for a manufacturer.
- b) Provide an analysis of costs to aid management decision-making, planning, and control.
- c) Acquire an overview of an organization's cost and revenue flows with a spreadsheet-based profit plan.

GRADING	Exams (5 @ 80 pts)	400 pts
	Exam 1 – Chapters 1 and 2	
	Exam 2 – Chapters 3 and 4	
	Exam 3 – Chapters 5 and 7	
	Exam 4 – Chapters 8 and 9	
	Exam 5 – Chapters 10 and 11	
	Chapter Homework (10 @ 10 pts)	100 pts
	Chapter Quizzes (10 @ 10 pts)	100 pts
	Cost Analysis with Regression	50 pts
	Profit Planning with Excel	<u>150 pts</u>
	Total	<u>800 pts</u>
	Extra Credit - Unannounced Quizzes (4 @ 5 pts)	20 pts

Exams have multiple-choice computational and non-computational questions. Homework will be graded on the basis of completion and their solutions will be available at UNM Learn after being discussed in class. Chapter quizzes will be given in class after the homework is discussed. Solutions to the quizzes will also be available on UNM Learn after they are discussed in class. Four unannounced extra-credit quizzes may be used to monitor attendance.

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The two spreadsheet projects extend coverage of important accounting concepts for cost analysis and profit planning. Regression performed by students will estimate a linear function given historical cost data. The spreadsheet-based profit plan requires students to prepare interdependent operating budgets for sales, production and financing goals to generate budgeted financial statements - income statement, cash flow statement, and balance sheet.

Scores will be available on UNM Learn within Grade Center.

ACADEMIC INTEGRITY:

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>

AMERICAN DISABILITIES ACT STATEMENT:

Reasonable accommodation will be given to any individual with a legitimate disability. Please contact the instructor privately for arrangements. If you are a qualified person with disabilities and might need appropriate academic adjustments, please communicate with me as soon as possible so that we may make appropriate arrangements to meet your needs in a timely manner. Frequently, we will need to coordinate accommodating activities with other offices on campus. Course materials can be made available in alternative formats.

SCHEDULE

<u>Date</u>	<u>Chapter / Spreadsheet / Exam</u>	<u>Exercise or Problem</u>
8/18	Prologue – Managerial Accounting: An Overview Review of Financial Accounting	
8/20, 25, 27	Chapter 1 – Managerial Accounting and Cost Concepts Regression – Due 9/3	14, 18, 23 Handout
9/3, 8, 10	Chapter 2 – Job-Order Costing	25
9/15	EXAM 1 – Chapters 1, 2 and Regression	
9/17, 22	Chapter 3 – Activity-Based Costing	1, 3, 7
9/24, 29, 10/1	Chapter 4 – Process Costing	14, 16
10/6	EXAM 2 – Chapters 3 and 4	
10/8, 13, 15	Chapter 7 – Profit Planning Profit Plan	25 Handout
10/20, 22, 27	Chapter 5 – Cost-Volume-Profit Relationships	21, 29
10/29	EXAM 3 – Chapters 7, 5 and Profit Plan	
11/3, 5	Chapter 8 – Flexible Budgets, Standard Costs, and Variance Analysis	16, 24
11/10, 12	Chapter 9 – Performance Measurement in Decentralized Organizations	18, 20, 22
11/17	EXAM 4 – Chapters 8 and 9	
11/19, 24	Chapter 10 – Differential Analysis: The Key to Decision Making	7, 13, 14, 15, 16
11/26, 12/1, 3	Chapter 11 - Capital Budgeting Decisions Appendices 11A and 11B, The Concept of Present Value and Tables	7, 8, 10, 11 None
12/12 12:30 pm	EXAM 5 – Chapters 10, 11 and Present Value	