

MGT 303 – MANAGERIAL ACCOUNTING
Fall 2015, 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 – 11:45, 1:45 – 2:00, or by appointment

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TEXT: Introduction to Managerial Accounting, Brewer, Garrison and Noreen, McGraw-Hill, 7th edition

OBJECTIVES: Generate and analyze cost accounting information to aid management decision-making, planning, and control. The emphasis will be placed on a manager's perspective to costs. Topics include analysis of costs, job-order and process costing systems, reporting manufacturing costs, cost-volume-profit relationships, profit planning, standard costs, performance evaluation, short-run relevant cost decisions, capital budgeting, and statement of cash flows. 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 (9 @ 10 pts)	90 pts
Chapter Quizzes (9 @ 10 pts)	90 pts
Cost Analysis with Regression using Excel	50 pts
Profit Planning with Excel	<u>120 pts</u>
Total	<u>750 pts</u>

Exams have multiple-choice computational and non-computational questions, and short exercises related to accounting concepts within the textbook and spreadsheet projects. 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 be available on UNM Learn after they are discussed in class.

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

Scores will be available on UNM Learn within Grade Center.

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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 need appropriate academic adjustments, please communicate with the instructor as soon as possible so arrangements can be made 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 and Topics / Spreadsheet / Exam</u>	<u>Exercise or Problem</u>
8/17	Prologue – Managerial Accounting: An Overview Planning, Controlling and Decision Making Business Management and Accounting Review of Financial Accounting	
8/19, 24	Chapter 1 – Managerial Accounting and Cost Concepts Regression – Simple and Multiple Using EXCEL Manufacturing vs. Nonmanufacturing Product vs. Period Variable, Fixed, and Mixed	Prob. 16, 19 24 Handout
8/26, 31	Chapter 2 – Job-Order Costing Flow of Costs and Revenues – Manufacturing, Retail, Service Schedule of Cost of Goods Manufactured Applying Overhead	Prob. 26
9/2	EXAM 1 – Chapters 1, 2 and Regression	
9/9, 14	Chapter 3 – Activity-Based Costing Assigning ABC Cost to Products or Services Contrast ABC and Conventional Product Costs	Ex. 1, 3, 7

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9/16, 21, 23	Chapter 4 – Process Costing Comparison of Job-Order vs. Process Costing Equivalent Units Cost Reconciliation Report	Prob. 13, 17
9/28	EXAM 2 – Chapters 3 and 4	
9/30, 10/5	Chapter 7 – Profit Planning Profit Planning with EXCEL Preparing a Master Budget Income Statement, Balance Sheet, and Cash Flow Statement	Prob. 27 Handout
10/7, 12, 14	Chapter 5 – Cost-Volume-Profit Relationships Basics of CVP Target Profit and Break-Even Operating Leverage	Prob. 22, 23
10/19	EXAM 3 – Chapters 7, 5 and Profit Plan	
10/21, 26	Chapter 8 – Flexible Budgets, Standard Costs, Variance Analysis Flexible Budget Basics Standard Costs Variance Analysis	Ex. 16, Prob. 24
10/28, 11/2, 4	Chapter 9 – Performance Measurement in Decentralized Org. Decentralization Responsibility Accounting ROI, RI, and Other Performance Measures	Prob. 15, 19, 20
11/9	EXAM 4 – Chapters 8 and 9	
11/11, 16	Chapter 10 – Differential Analysis: The Key to Decision Making Relevant Costs Add vs. Drop, Make or Buy, Special Orders, Constrained Resource, and Joint Products	Ex. 2, 3, 7, 8, 9
11/18, 23, 30	Chapter 11 - Capital Budgeting Decisions Appendices 11A and 11B, Present Value and Tables Time Value of Money NPV Method IRR Method	Ex. 5, 10, Prob. 12, 17 None
12/2	EXAM 5 – Chapters 10, 11 and Present Value	