

MGMT 303

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Fall 2016

MGMT 303 – Managerial Accounting

Instructor Information

| | |
|------------------------------|--|
| Instructor: | Ann K. Brooks |
| E-Mail: | brooks@unm.edu (use only when Learn or Connect systems are not functioning) |
| Phone: | 277-3382 |
| Fax: | 277-7108 |
| Office: | ASM 2132 |
| Office Hours: | Wed and Thurs: 10:45 - noon By Appt. (In Office, by Phone or in Learn) (Learn meetings will use Web Conference Link in our Learn course) |
| Department Chair: | Prof. Leslie Oakes loakes@unm.edu |
| Preferred Method of Contact: | Learn Discussions Board for class and homework questions Learn Course Messages for personal communication |

Instructor Response Time

Communication

I routinely check Learn for postings or messages, 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 Feedback

- **Connect Assignment grades** are available in Connect as soon as the student submits the assignment for grading. Connect grades will be transferred to Learn by Wed mornings (for previous week) after the due date expires.
- **Required Discussion Posting** grades will be available in Learn by the Tuesday after the due date expires.
- **Excel Assignments** will be returned to students within seven (7) days after the due date. Any questions about Excel grades should be sent to Prof. Brooks' GA in Learn's Course Messages and cc'd to her.
- **Exam scores** are available as soon as the student submits the exam for grading in Connect. Once the exam is submitted, students cannot see their questions until the exam has closed.

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:

1. Identify the differences between financial and managerial accounting. (NMCC – 1)
2. Define and identify cost types and classifications in order to calculate product costs (NMCC – 4)
3. Summarize the flow and accumulation of costs for a business (NMCC – 2)
4. Explain and demonstrate the difference between traditional and activity-based costing (NMCC – 8)
5. Perform cost-volume-profit analysis (NMCC – 5)
6. Perform incremental analysis for business decision making (NMCC – 6)
7. Identify basic elements of the budgeting and capital investment process (NMCC – 3)
8. Calculate key budgetary and capital elements
9. Perform variance analysis and explain its effect on the income statement (NMCC – 7)
10. Demonstrate Excel skills such as cell and formula referencing, pivot tables, vlookup function, rounding function and if statement function in managerial scenarios

Note – (NMCC – denotes NM Business Articulation Core Competencies)

Prerequisites:

Mgmt 202

Course Orientation:

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

Textbooks and Supplementary Materials

Required Textbook:

Managerial Accounting, 3rd edition with Connect access code by Whitecotton, Libby & Phillips, published by McGraw-Hill, 2017.

Required Supplementary Materials:

- **Connect Access Code**

Technical Considerations

Technical Requirements/Skills: Computer

- In order to access your online courses students need to log onto [Blackboard Learn](https://learn.unm.edu). (<https://learn.unm.edu>).
- A high speed Internet connection is highly recommended.
- Supported browsers include: Internet Explorer, Google, Firefox, and Safari. For detailed Supported Browsers and Operating Systems see <http://online.unm.edu/help/learn/students/>
- 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) 277-0857 (24/7) or use the "Create a Support Ticket" link in your course.

Web Conferencing:

Web conferencing will be used in this course for meeting with the instructor and working with your groups. For using the web conference tool, 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.
- For Web Conference Technical Help: (505) 277-0857.

Technical Skills

- Use UNM Learn (help documentation located in "How to Use Learn" link on left course menu, and also at <http://online.unm.edu/help/learn/students/>)
- Use email – including attaching files, opening files, downloading attachments
- Copy and paste within applications including Microsoft Office
- Open a hyperlink (click on a hyperlink to get to a website or online resource)
- Use Microsoft Office applications
 - Create, download, update, save and upload MS Word documents
 - Create, download, update, save and upload MS PowerPoint presentations
 - Create, download, update, save and upload MS Excel spreadsheets
 - Download, annotate, save and upload PDF files
- Use the in-course web conferencing tool (Learn's Web-Conferencing software)
- Download and install an application or plug in (required for web conferencing virtual office hour sessions)

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 using Connect's SmartBook
- Reviewing the Lecture Notes in Learn
- Completing the Interactive Preparation in Connect
- Completing the Bonus Homework in Connect – Optional Bonus Points
- Posting homework questions in Discussions not already answered – Required if homework is not completed by Sunday, 8 am with at least a 36/40.
- Reviewing my responses to your classmates' homework questions in Learn's Discussions
- Completing Practice Homework (not required but VERY helpful) to help you to understand how to complete the graded homework
- Completing your Comp Homework
- Preparing for exams:
 - Reviewing your homework
 - Reviewing the multiple-choice questions at the end of the chapter
 - Completing the LearnSmart Assignments
- Responding to Instructor requests for feedback and information

Grade Weighting:

| | Points |
|--|--------|
| Orientation Assignments | |
| <ul style="list-style-type: none"> • Welcome Posting (10 points) • Questionnaire Survey (10 points) • UNM Welcome Survey (email sent to students at their preferred email) - (10 points) • Connect Orientation – End of Chapter Questions (COMP) – (8 points) • Connect Orientation – Interactive Presentation (IP) – (8 points) • Connect Orientation – SmartBook and LearnSmart – (9 points) | 55 |
| UNM Mid-Course Survey | 10 |
| Prof. Brooks Evaluation | 20 |
| Required Postings – 10 @ 10 points each | 100 |
| Comprehensive (Comp) Homework in Connect (due on Sundays by 8 am) – 10 @ 40 pts ea. | 400 |
| Excel Assignments – (10 @ 10 points) – due on Sundays by 8 am | 100 |
| Online Exam 1 (individual – no assistance) – 2 attempts | 400 |
| Online Exam 2 (individual – no assistance) – 1 attempt | 400 |
| Online Exam 3 (individual – no assistance) – 1 attempt | 400 |
| Online Final Exam (individual – no assistance) – 1 attempt | 600 |
| Total | 2,485 |

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

| Points | Grade |
|----------------|-------|
| 2485 to 2311 | A |
| 2310 to 2237 | A- |
| 2236 to 2162 | B+ |
| 2161 to 2063 | B |
| 2062 to 1988 | B- |
| 1987 to 1913 | C+ |
| 1912 to 1740 | C |
| 1739 to 1491 | D |
| Less than 1491 | F |

Bonus Homework: There are **bonus homework assignments in Connect** (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 exercises with hint videos. Students will get **one (1) attempt** on the homework since each exercise includes a **HINT Video. Solutions for the Bonus Hmwk is available after the due date. Each bonus homework is worth a total of ten (10) points. There are ten (10) Bonus homework for a total of 100 bonus points. Bonus homework is submitted through Connect, and LATE BONUS Hmwk is Not accepted.** Bonus homework is due on **Wednesday by 8 am** of the week that the class is working on the chapter (see class schedule).

Practice Homework: Since accounting takes lots of practice to master, there are additional exercises and problems available for each chapter in Connect (**NOT for a grade**). **Solutions for these exercises and problems are available after the first attempt and students have unlimited attempts. 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 Connect. 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. **Solutions for Comp Hmwk is available after the due date. Comp homework is submitted through Connect, and LATE COMP homework is Not accepted.** Comp homework is due **on Mondays by 8 am in Connect** per the class schedule.

Excel Graded Assignments: Students must complete the **ten (10)** assigned Excel Assignments throughout the semester. Excel Assignments are available under the weekly Chapter Module in UNM Learn under the Course Home Page. Multiple submissions of the Excel Assignment are allowed and will be accepted, if submitted by the due date. The last submission will be graded. **LATE Excel Assignments are Not accepted. If you would like feedback regarding your Excel grades, send the Graduate Assistant for your class a Course Message and cc Prof. Brooks. Excel Assignments are worth 10 points and due by 8 am on Mondays in Learn's Assignment Tool.** It is the student's responsibility to make sure the file is submitted and able to be opened.

Required Chapter Posting: All students must post at least one posting per **chapter after completing their 1st attempt on the Comp Homework unless a student completes all of chapter homework by 8 am on Sunday with at least a 36.** Each posting is worth 10 points. **Postings are due by Sundays at 8 am. LATE Postings are Not accepted.**

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 Sunday 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 of Comp homework. **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:

- Completing Comp Hmwk with at least a 36 out of 40 by 8 am Sunday
- Responding to a fellow classmates posted question
- Posting a helpful hint to help your classmates not make the mistakes you made
- Answering a reflective question (cannot answer a reflective question unless Comp Hmwk has been submitted and/or all attempts used).

NOTE 3: Late postings will not be accepted.

Discussion Board Posting Guidelines

One goal of the MGMT 303 course is to establish and promote an online learning environment where students assist each other and encourage overall understanding of the material. To further this goal, the discussion board has been designed to provide a virtual area where students can ask questions and get clarification on concepts they don't understand.

As a result, each week (except during exams), students will be required to create a discussion board posting (unless they fall under the criteria for an exception.)

Exception: If you complete your Comp homework and receive a 36/40 (90% or better) by 8 am on Sunday (which is the time your posting is due), you will automatically receive a 10/10 for your Chapter posting for the week without making a post.

- The criteria for this exception must be met weekly. (i.e., if you finish Chapter 1 Comp before 8 am on Sunday with a 36, you will receive a 10/10 for your Chapter 1 post. However, you still must complete your Chapter 2 Comp before the next Sunday by 8 am in order to receive an automatic 10/10 for your Chapter 2 posting.)
- If you complete your Comp homework after 8 am on Sunday, you need to posted the required posting for the week. (See the guidelines below).

In order to receive credit for the weekly discussion board posting assignment:

- The posting must be a question, a reply to another student's question, or an answer to a Class Reflection Question (see below).
- The posting must be created before the deadline given in the syllabus. (Students are responsible for verifying that their posting was successfully submitted to the Discussion Board.)
- The posting must contain new, insightful information that does not simply repeat information from a previous posting.
- The posting must not be something explicitly stated on the formula sheet or Chapter Hints documents. (It is imperative that students consult their available resources before asking a question.)
- Students must submit at least one (1) attempt on an exercise prior to get posting credit since the purpose of the posting is to help students understand where they made a mistake on the exercise.

Class Reflection Questions

- Class Reflection Questions are provided for each chapter and are available to students via the discussion board.
- These questions are intended for students who have **finished 100% of their Comp homework (but did not get at least a 36 and who did not have any questions about the material)**. As a result, students will not receive credit for answering a Class Reflection question unless they have **completely finished** their Comp homework first.
- More than one student may answer a Class Reflection Question. However, in order to receive credit, students must add new information to the discussion and not repeat information contained in a previous post.
- If a Class Reflection Question involves a calculation, students must show all their work to receive full credit and only one student can reply to the question.
- Class Reflection Question reply must be completed by 8 am on Sunday.

Examples of Posts that Will Receive Zero Credit

Post #1: "Thank you! This post was so helpful!"

Why it receives zero credit: It is a great idea to thank fellow students, but students must add some type of accounting information to the discussion.

Post #2: "Just like Joe said earlier, you need to use the following formula _____."

Why it receives zero credit: This posting simply repeats the information from a previous post and is not new or insightful. Students cannot copy other posts and expect to receive credit.

Post #3: "What is the formula for the break-even point in units?"

Why it receives zero credit: This is explicitly given on the Formula sheet.

Post #4: "I don't know what I'm doing wrong. I haven't been able to start this problem."

Why it receives zero credit: It is probable that the student did not use his or her available resources (i.e. the Chapter Hints and Formula Sheet) before creating the posting. If you are really stuck on a problem, please give enough detail and show your thought process so someone will be able to help you.

Postings Grades

- The Professor and graduate assistants usually enter discussion board grades throughout the week. As result, if student posts early in the week (before Sunday at 8 am), they are much more likely to receive feedback prior to the due date.
- Remember, creating a quality post that contains helpful information is the key to receiving credit for these assignments.
- If you have a question about your posting grade, please send Prof. Brooks and the GA a Course Message via Learn. (Do NOT send an email.)

Exams: Students are required to complete three (3) online exams, worth 400 points each. The exams are two-hour exams that contain thirty (30) multiple-choice questions and three (3) exercises in CONNECT. 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 1: ALL exams must be completed without outside assistance (current or prior classmates, professionals, use of internet, etc.).

Note 2: It is unethical for students to “Google” or use the Internet to search for answers to test questions.

Assignments and Participation

Weekly Routine:

1. Read the Textbook and/or review the Connect Interactive Presentation.
2. Read the Chapter Lecture Notes (found under Course Resources on the Course Home link in Blackboard)
3. Attempt the Bonus homework in Connect Assignments. This is due the Wednesday by 8 am of the week we are working on the chapter. This is optional but can earn bonus points. Students have one (1) attempt on the assignment.
4. Complete the Excel Assignment. The Excel Assignments count towards your grade. Excel is due on Mondays at 8 am.
5. Attempt some of the practice homework in Connect 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 the Comp graded homework.
6. 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 Chapter and Exercise.
7. Post a question in Discussions for each chapter. The posting is due by 8 am on Sundays before the Comp Hmwk is due.
8. Complete the Comp homework in Connect Assignments. This is the homework that is due each Monday by 8 am per the class schedule. Students have three (3) attempts on the assignment.
9. Late homework is Not 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.

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

Since our final is online this semester, inclement weather should not affect it.

In the event of an unexpected course interruption

If Learn or Connect is down on the day a homework, excel or exam is due (for more than 4 hours on the due date, 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 on Saturdays from 4:30 am – 5:30 am when UNM Learn is not available. Announcements for additional 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 8-12 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://policy.unm.edu/university-policies/2000/2240.html>
- *Students are expected to observe course netiquette at all times*

Example of Netiquette Ground Rules:

- In following with the UNM Student Handbook <http://pathfinder.unm.edu/>, 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 Blackboard Learn)

Instructor Drop Policy:

The instructor may drop a student, if the student does not complete the **Questionnaire Survey, Welcome Posting or Connect Orientations by 8 am on its due date per class schedule**. The instructor may also drop a student during the semester, **if a student fails or misses an exam and does not contact the instructor within two days of the failed or missed exam**.

NOTE 1: Students who miss exam 1 and do not contact the instructor via UNM Learn Course Messages within 48 hours 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 exam will receive a “W” for the course.

For course dates and the last day to drop courses without penalty, please see

<http://registrar.unm.edu/Deadline%20Dates/summer-2016.html>. For information on UNM services and policies, please see <http://pathfinder.unm.edu/>. For financial disenrollment information, please see <http://bursar.unm.edu/enrollment-cancellation.html>.

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 the Accessibility Services Office in 2021 Mesa Vista Hall at 277-3506 or <http://as2.unm.edu/index.html>. Information about your disability is confidential.

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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