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Spring 2016

MGMT 303 – Managerial Accounting (3 credits)

Instructor Information

Instructor:	Cindy Browning
E-Mail:	cbrownin@unm.edu (use only when online systems are not functioning)
Phone:	238-9959 cell Please do not call or text after 10pm
Fax:	277-7108
Office:	ASM 2132
Office Hours:	By Appt. (In Office or by Phone)
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 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 Assignment grades** are available in WileyPlus as soon as the student submits the assignment for grading. WileyPlus grades will be transferred to Learn by Wed mornings (for previous week) after the due date expires.
- **Attendance/Participation** grades will be available in Learn by the Wednesday of the following week.
- **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' and her GA in Learn's Course Messages.
- **Exam scores** will be available in Learn after the closed date. Once the exam is submitted, students cannot see their questions until the exam has closed.
- **Final Exam score** will be available in Learn once grades are posted.
- **Attendance/Quiz grades** will be posted in Learn the Tuesday of the subsequent week

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, vlookup and other common functions within managerial scenarios
- Identify the differences between financial and managerial accounting
- Define the three classes of manufacturing costs
- Distinguish between product and period costs
- Illustrate the accumulation of costs in the cost accounting systems and the components of the cost of goods manufactured schedule and the income statement
- Calculate predetermined overhead rates
- Prepare journal entries, accumulate and assign costs related to job costing and process costing
- Distinguish between under and over applied manufacturing overhead costs
- Apply activity based costing to calculate manufacturing overhead costs and understand how ABC differs from Traditional (Plant-wide) costing systems
- Define and classify cost behavior (variable, fixed and mixed costs)
- Apply decision making concepts in cost-volume-profit analysis scenarios
- Apply decision making concepts to calculate break-even, margin of safety, & degree of operating leverage
- Perform differential (incremental) analysis for business decision making
- Identify relevant, sunk and opportunity cost
- Describe the basic elements of the budgeting process, its objectives and preparation of the master budget
- Explain the cause of variances and compute material, labor and overhead variances and their impact on the income statement

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 Online Homework System

WileyPlus Access code for Managerial Accounting, Tools for Business Decision Making 7th edition by Jerry J. Weygandt, Paul D. Kimmel & Donald E. Kieso, published by John Wiley & Sons, 2015.

NOTE – A physical textbook is not required since the online homework system provides an electronic textbook

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. If you do not have access to high speed internet at home, please consider using computers at UNM's computer labs, public libraries or places like Starbucks, McDonalds, or Flying Star.
- 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 (24/7) 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
- Using the **Chapter Resources** available in **UNM Learn** under the Course Resources Link
 - Watching my Videos in Learn
 - Reading the Chapter Hints (found in Learn under Course Resources) **BEFORE** attempting Homework in WileyPlus
 - Reviewing my responses to your classmates' homework questions in Learn's Discussions
 - Posting your own homework questions in Discussions not already answered
- Using the **Chapter Resources** in **WileyPlus**
 - Reviewing the Review and Practice Homework under the Reading Content section
 - Completing Practice Homework (not required) to help you to understand how to complete the graded homework in WileyPlus' Assignments (at the bottom)
 - Watching the WileyPlus Videos (found in WileyPlus under Solution Walkthrough Videos) listed on the Chapter Hints
 - Viewing the Chapter Interactive Tutorial (found in WileyPlus under Watch & Learn)
 - Chapter PowerPoints
- Completing your homework
 - Bonus Homework
 - Comp Homework
 - Excel Assignment
- Preparing for exams by reviewing your homework and posted instructor information in Discussions and Announcements
- Responding to Instructor requests for feedback and information

Use of Personal Laptops/Tablets during Class:

For the purpose of taking notes or other applications consistent with class objectives is encouraged. However, it is expected that you will respect others and the instructor by not using laptops for non-class related activities, such as email, surfing the web for personal reasons or entertainment, etc., as these uses can detract from rather than enhance the learning environment. The instructor reserves the right to ask students to close their laptops, personal or University-owned, at any point during class.

Student Professional Code of Conduct:

The code is designed to help ensure a positive atmosphere and support the vast majority of students who currently exhibit the professional standards detailed below. Students should exhibit professional values and behavior in activities related to their education by:

Demonstrating trust, respect and common courtesy for their classmates and professors by engaging in professional classroom conduct by:

- *Turning off cell phones in class*
- *Not text messaging, reading email, or 'surfing' the web during class*
- *Not listening to MP3 players or similar devices in class*
- *Not departing the room to respond to text messages or cell phone calls*
- *Avoiding unnecessary talking*

- Not reading outside material in class
- Not working on other class assignments while in class
- Complying with class instructions for laptop use

Contributing to a Positive Learning Environment:

- Completing all assigned readings prior to the class period
- Arriving, attending and departing class in a professional manner
- Taking responsibility for team and individual assignments
- Fulfilling team obligations by showing up on time and being prepared
- Developing cooperative relationships with other students and faculty
- Being prepared to respond to questions or provide examples when asked
- Not attempting to renegotiate class deadlines, requirements, and grading as outlined in the syllabus
- Asking for clarification on projects, assignments, and deadlines in class (if you have a question, others will too)

Grade Weighting:

	Points
Orientation Assignments	60
<ul style="list-style-type: none"> • Syllabus Quiz (20 points) • Welcome Posting (10 points) • Questionnaire Survey (10 points) • Excel Quiz (20 points) 	
Prof. Brooks End of Semester Evaluation	20
Participation/Attendance/Quizzes	100
Comprehensive (Comp) Homework in WileyPlus (due on Mondays by 8 am) – 10 @ 30 pts ea. See Class Schedule for Assignments (Highest Grade of the three attempts for each chapter count towards homework grade)	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) – 1 attempt	400
Online Exam 3 (individual – no assistance) – 1 attempt	400
Proctored Comprehensive Final – 1 attempt	600
Total	2440

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

Points	Grade
2269 to 2440	A
2196 to 2268	A-
2123 to 2195	B+
2025 to 2122	B
1952 to 2024	B-
1879 to 1951	C+
1708 to 1878	C
1464 to 1707	D
Less than 1464	F

Participation/Attendance/Quiz Points

- To encourage students to come prepared for class by either reading the textbook, reading Prof. Brooks Lecture Notes or watching the interactive powerpoint presentation in WileyPlus
- To enhance student learning and participation as the instruction goes through key concepts and demonstrations

Note – In-class quizzes will be given in lieu of attendance if the class does not come prepared. In-class quizzes can only be completed in-class. You will receive a zero on this assignment if you are not present in your scheduled class.

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). **Solutions for the Bonus Hmwk is available after the second attempt or the due date, whichever comes first.** Each bonus homework is worth a total of five (5) points. There are ten (10) Bonus homework for a total of 50 bonus points. **Bonus homework is submitted through WileyPlus, and LATE BONUS Hmwk is Not 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 Assignments page (**NOT for a grade**). **Solutions for these exercises and problems are available after the first attempt and students have ten attempts.** 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. Make sure you **SAVE every 30 minutes** and **Submit BEFORE 8 am** on the due date. **Solutions for Comp Hmwk is available after the 3rd attempt or the due date, whichever comes first.** **Comp homework is submitted through WileyPlus, and LATE COMP homework is Not accepted.**

Excel Graded Assignments: Students must complete eight (8) out of 10 assigned Excel Assignments throughout the semester. Excel Assignments are available under the weekly folder in Course Resources in UNM Learn. They are **due on Mondays by 8 am** and should be submitted via Learn's upload assignment tool. *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. Browning**

Exams: Students are required to complete three (3) online exams, worth 400 points each. 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 1: ALL exams must be completed without outside assistance (current or prior classmates, professionals, etc.).

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

Note 3: Students will be given two (2) attempts for Exam 1 and the highest attempt will count towards their exam grade. (Exams #2 and #3 will only have 1 attempt each.)

Proctored Final Exam: Students are required to take a **2-hr proctored** final in-class at UNM’s Anderson School of Management (See class schedule.) The final is a comprehensive, closed book exam that will contain **50 multiple-choice questions and is worth 600 points**. Questions will come from the same test bank as the online Exams. Students will be allowed to use the online Class Resources (Learn, Class Notes or WileyPlus) as references.

Note: The Final Exam can replace your lowest or a missed Exam (but only a single exam grade).

Assignments and Attendance

Weekly Routine:

1. **Read the Textbook and/or review the WileyPlus Interactive Tutorial.**
2. **Come to Class**
3. Read the **Chapter Lecture Notes** (found under Course Resources on the Course Home link in Learn)
4. Read the **Chapter Hints** (found under Course Resources on the Course Home link in Learn)
5. Use the **Course Resource Guide** when completing homework and exams (found under Course Resources on the Course Home link in Learn)
6. Attempt the **Bonus homework** in WileyPlus Assignments. This is due the **Wednesday by 8 am** 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**. The Excel Assignments count towards your grade. **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. **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.

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 Learn. 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 for at least three hours or more, email the instructor at cbrownin@unm.edu and let her know the problem you are encountering. **If I 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 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 Learn 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
- Students are expected to complete ALL exams and the final without any assistance from persons or non-course resources

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, Syllabus Quiz 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 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 Tutoring Resources for Undergraduate Classes:**
 - **Online Writing Lab (OWL)** – Submit your paper for peer review by qualified reviewers
 - **Submit a Question to CAPS** – Ask a question anytime, anywhere and receive a response from a tutor

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 (non-course material)
- Misrepresentation of data, results or sources for papers or reports
- Copying another student's work or working with others when prohibited

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/honestyBack_To_TOC