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SPRING 2016

MGT 503-001 – Managerial and Cost Accounting
MGT 303-003 – Managerial and Cost Accounting

Instructor Information

Instructor:	Angela N. Ekofo
E-Mail:	aekofo@unm.edu (use only when online systems are not functioning)
Phone:	277-1890
Fax:	277-7108
Office:	GSM230
Office Hours:	Face-to-Face: after class or by Appt. (In Office or by Phone)
Department Chair:	Prof. Leslie Oakes loakes@unm.edu
Preferred Method of Contact:	Blackboard Discussions board 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 – Thursday. I will try and respond to all weekend (Friday afternoon to Sunday) emails and postings by noon on Monday or earlier.

Grading

- Connect Homework grades are available as soon as the student submits the assignment for grading. Connect grades will be transferred to Learn by Wednesday morning 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.

Course Information

Course Description:

Managerial and Cost 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 and Cost 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 and Cost 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:

- Identify and give examples of cost terms, concepts and classifications
- Prepare a schedule of cost of goods manufactured
- Compute predetermined overhead rates and distinguish between process costing and job-order costing
- Understand how business decisions impact the social, environmental and ethical issues that a company face
- Understand how fixed and variable costs behave and how to use them to predict costs
- Use the contribution margin (CM) ratio to compute changes in CM and net operating income resulting from changes in sales volume.
- Show the effect on the CM of changes in variable costs, fixed costs, selling price, and volume.
- Compute the break-even point in sales and sales dollars.
- Determine the level of sales needed to achieve a desired target profit.
- Compute the break-even point for a multiproduct company.
- Use activity-based costing (ABC) techniques to compute unit product costs.
- Prepare a sales budget including a schedule of expected cash collections, prepare a production budget, prepare a direct materials budget including a schedule of expected cash disbursements for purchases of materials, prepare a direct labor budget, and prepare a cash budget
- Compute the direct materials price and quantity variances, compute the direct labor rate and efficiency variances, compute the variable overhead spending and efficiency variances, compute the fixed overhead budget and volume variances
- Identify relevant and irrelevant costs
- Prepare a drop or retain analysis, prepare a make or buy analysis, and prepare a special order analysis.
- Prepare a flexible budget
- Prepare a performance report showing activity, revenue and spending variances
- Compute ROI and residual income

Prerequisites:

Mgt 202 or Mgt 502

Course Orientation:

All Orientation information can be found in Blackboard Learn under the "Start Here" link on the Course Home page.

Textbooks and Supplementary Materials

Required Textbook:

Managerial Accounting, 15th edition by Garrison, Noreen and Brewer, published by McGraw-Hill, 2012.

Required Supplementary Materials:

- **Connect Online Homework System Access Code (can be purchased separately or with the textbook).**
 - **Access Code:** Connect access codes are packaged with a new textbook in the bookstore, at a minimal additional cost. Connect can also be purchased online at the Connect web address: <http://connect.mheducation.com/class/a-ekofo-mgt-503-001-and-mgt-303-003-spring-2016-thursdays>

If you purchase Connect online, you will have the option of purchasing Connect or ConnectPlus (which includes an interactive eBook).

 - **NOTE 1:** You can register in Connect and have access without a code for a limited time period (typically three weeks).
 - **NOTE 2:** Connect Plus comes with the online electronic textbook. Connect only allows access to the homework assignments.
 - **Registering for Connect:** To register in Connect, please visit <http://connect.mheducation.com/class/a-ekofo-mgt-503-001-and-mgt-303-003-spring-2016-thursdays>
 - **(BOOKMARK this LINK in your browser)** and click "Register Now."

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 Courses Require:

- 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 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, using the resources available in Blackboard Learn, completing your homework, preparing for exams, reviewing your graded homework and exams and, following up with questions to the instructor.

Grade Weighting:

	Points
Attendance and Participation	100
Graded Homework in Connect (due on Wednesdays by 11:00 pm) (10 @ 10 pts)	100
Exam 1 (multiple choice exams in Blackboard Learn)	100
Exam 2 (multiple choice exams in Blackboard Learn)	100
Exam 3 (multiple choice exams in Blackboard Learn)	100
Exam 4 (multiple choice exams in Blackboard Learn)	100
Total points	600

Grading Scale: List how graded will be assigned based on above grade weighting

Points	Grade
573 to 600	A+
555 to 572	A
537 to 554	A-
513 to 536	B+
495 to 512	B
477 to 494	B-
453 to 476	C+
435 to 452	C
417 to 434	C-
357 to 416	D
Less than 356	F

Graded Homework: Graded homework is to be completed in Connect. Students are given three (3) attempts on each exercise/problem. Solutions are available after the assignment closes or your third attempt. Graded homework is due on Wednesdays at 11:00pm in Connect. **NO LATE Graded Homework Accepted.**

Practice Homework: *Practice homework is also available in Connect, but is not graded. Solutions can be seen after the 1st attempt.*

Exams: *Students are required to complete four (4) online exams in Blackboard. 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.). NO LATE Exams Accepted.*

Assignments and Participation

Class Participation:

Participation is not the same as attendance. Attendance is simply being present in the classroom. Participation requires students to be actively involved in the learning process. The contributions made by the student should be related to the course content, be relevant to class discussion, and advance shared learning. In preparation for every course, students will be expected to achieve defined learning outcomes – upon which a student's grades depend. Students bear the responsibility to come to class prepared to fully participate in each class session.

Weekly Routine:

1. Read the Textbook.
2. Attempt some of the practice homework in Connect Assignments. Solutions can be seen **AFTER** the 1st attempt. Practice homework is ungraded but will help prepare you for the Graded homework.
3. Complete the Graded homework in Connect Assignments. This is the homework that is due each Wednesday by 11:00 pm per the class schedule. Students have **three (3) attempts** on each exercise/problem.
4. **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 11:00 pm** on the due date.

Attendance:

In business, not showing up for work can be viewed as grounds for disciplinary action, not getting paid, even dismissal. In the classroom, we will follow the same principle. Attendance will be taken at the start of class. Each class meeting will represent an equal share of the attendance total point value (see page 5). Weather-related campus closures and class cancellations will of course be the exception.

Students are responsible for obtaining material, which may have been distributed on class days when they were absent. This can be done by contacting a classmate who was present or by contacting the instructor through the Learn Course Messages.

Blackboard Learn Tracking:

Blackboard 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

In the event of an unexpected course interruption

If Blackboard or Connect is down on the day a homework or exam is due, email the instructor at my UNM email address (aeakofo@unm.edu) and let me know the problem you are encountering,. **If the instructor confirms that the system was down, the instructor will automatically extend the due date for 24 hours.**

Scheduled Maintenance

Blackboard Learn has a daily scheduled maintenance window from 4:30 am – 5:30 am when Blackboard 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 Blackboard 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 Blackboard 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 Blackboard Learn and Connect*
- *it is expected that students will need to work on the class approximately 10 hrs per week*
- *students are expected to keep informed of course announcements*
- *students are expected to use the Blackboard Learn Messaging 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 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 Blackboard Learn)

Instructor Drop Policy:

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
- Media/web-conferencing Tech Support at media@unm.edu or 505-277-0857 or 1-877-688-8817
- UNM's Knowledge Base - http://fastinfo.unm.edu/prod/index_student.php
- Connect Technical Support - If you have any issues while registering or using Connect, please contact McGraw-Hill's CARE team through <http://mpss.mhhe.com/>. To avoid problems related to unexpected technical issues, you are advised not to wait until the last moment to complete assignments.

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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