



MGMT 303

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MGMT 303 – Managerial Accounting

Instructor Information

Instructor:	Elena Klevsky, Ph.D.
E-Mail:	eklevsky@unm.edu (use only when Learn or Connect systems are not functioning)
Phone:	505-277-1202
Office:	ASM 2125
Office Hours:	Monday & Wednesday: 3:30pm - 4:30pm By Appt. (In Office, by Phone or in Learn)
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 to 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.
- **Top Hat** attendance and in-class quiz grades will be posted by the Monday from the previous week.
- **Excel Assignments** grades will be posted within seven (7) days after the due date. Any questions about Excel grades should be sent to the Professor's GA in Learn's Course Messages and the Professor should be cc'd.
- **Exam scores** are available as soon as the student submits the exam for grading in Connect. Students cannot see question score 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 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. **Use Managerial Accounting to Manage Costs**
 - a. Recall the difference between Managerial and Financial Accounting (NMCC – 1)
 - b. Define key cost terms (NMCC – 4)
 - c. Classify costs (NMCC – 4)
 - d. Describe the flow of costs in a job order cost system and its differences to process costing (NMCC – 2)
 - e. Calculate Costs of Goods Manufactured and Sold (NMCC – 2)
 - f. Recognize and identify cost behavior (NMCC – 4)
 - g. Allocate overhead using volume (traditional) and ABC predetermined overhead rates (NMCC – 7)
 - h. Determine the cost of manufactured product (NMCC – 2)
2. **Describe and apply Managerial Techniques in Short-term Decision Making**
 - a. Prepare a contribution margin income statement (NMCC – 5)
 - b. Recall and illustrate the difference between a traditional and contribution income statements
 - c. Apply CVP analysis to maximize profits and minimize costs (NMCC – 5)
 - d. Recognize relevant costs and benefits (NMCC – 6)
 - e. Use incremental analysis to choose between alternative business decisions (NMCC – 6)
3. **Recall how Budgets are used for Planning and Prepare Key Components** (NMCC – 3)
 - a. Recognize and prepare components of the Master Budget
 - b. Explain the difference between Flexible and Static Budgets
 - c. Explain the capital budgeting process and use various techniques to make capital expenditure decisions
4. **Use Managerial Accounting for Evaluation and Control**
 - a. Define Responsibility Accounting and distinguish between responsibility centers
 - b. Analyze budget and actual information using variance analysis to identify spending and volume variances (NMCC – 7)
 - c. Identify the components of the Balance Scorecard and describe how it is used in measuring performance
5. **Demonstrate Excel skills using Managerial scenarios:**
 - a. Cell and formula referencing
 - b. Pivot tables
 - c. Vlookup function
 - d. Rounding function
 - e. If statement function

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

Prerequisites:

Mgmt 202

Course Orientation:

Instructions for Orientation assignments are in Learn on the Course Home page under the Orientation Module – Start Here link.

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**
- **Top Hat Access Code**

Technical Considerations

Technical Requirements/Skills:

Computer

Learn:

- In order to access the online Learn component of this course 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.

Connect has the following help options:

- Email at <http://mpss.mhhe.com/contact.php>
- Phone at (800)-331-5094 (toll-free)

Top Hat has the following help options:

- Support Ticket at <https://success.tophat.com/s/contactsupport>
- Email at support@tophat.com - Monday - Friday | 9AM - 9PM EST
- Phone at (888) 663-5491 - Monday - Friday | 9AM - 9PM EST

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

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 Bonus Homework in Connect – Optional Bonus Points
- 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
- Completing all exams

Grade Weighting:

	Points
Orientation Assignments	45
• Welcome Posting (10 points) – In Learn	
• Questionnaire Survey (10 points) – In Learn	
• Connect Orientation – End of Chapter Questions (COMP) – (8 points)	
• Connect Orientation – Interactive Presentation (IP) – (8 points)	
• Connect Orientation – SmartBook and LearnSmart – (9 points)	
Professor's End of Semester Evaluation	20
Attendance/Quizzes	100
Comprehensive (Comp) Homework in Connect (due on Mondays by 8 am) – 10 @ 40 pts ea.	400
Excel Assignments – (10 @ 10 points) – due on Mondays by 8 am	100
LearnSmart for Chapter 1, 2 & 4 Review – unlimited attempts	45
Online Exam 1 (individual – no assistance) – 1 attempt	400
LearnSmart for Chapter 5, 6, & 7 Review – unlimited attempts	45
Online Exam 2 (individual – no assistance) – 1 attempt	400
LearnSmart for Chapter 8, 9, & 10 Review – unlimited attempts	45
Online Exam 3 (individual – no assistance) – 1 attempt	400
LearnSmart for Chapter 11 – unlimited attempts	15
Online Final Exam (individual – no assistance) – 1 attempt	600
Total	2,615

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

Points	Grade
2615 to 2432	A
2431 to 2354	A-
2353 to 2275	B+
2274 to 2170	B
2169 to 2092	B-
2091 to 2014	C+
2013 to 1831	C
1830 to 1569	D
Less than 1569	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 Interactive Presentations and Mini Exercises. Students will get **two (2) attempts** on the homework. You can see incorrect/correct indicators after the submission of your first attempt on ALL problems. Detailed **solutions for the Bonus Hmwk are 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).

Attendance/Quizzes (TopHat): To engage and motivate students to attend classes and prepare appropriately for class, the instructor will use TopHat for attendance and quizzes.

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. You can see incorrect/correct indicators after the submission of your first attempt on ALL problems. Detailed **Solutions for Comp Hmwk are 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 the Professor.** 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.

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 3-5 exercises in CONNECT. Exams will be available in Connect under the appropriate Exam # label 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.

Final: Student are required to complete an online Final Exam, which contains 30 multiple-choice questions and 6 exercises.

Assignments and Participation

Weekly Routine:

1. Read the Textbook and/or complete the Connect Interactive Presentation (which are part of the Bonus Homework).
2. Read the Chapter Lecture Notes (found under Course Resources on the Course Home link in Blackboard)
3. Complete 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 **two (2) attempts** on the assignment.

4. Complete the **Excel Assignment**. The Excel Assignments count towards your grade. **Excel is due on Mondays at 8 am. No Late Submissions accepted.**
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. Complete the **Comp homework** in Connect Assignments. The homework is **due each Monday by 8 am** per the class schedule. Students have **three (3) attempts** on the Comp assignments.
8. **Late homework is Not Accepted**. If you submit homework in Connect 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. Instructors can access the data 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 eklevsky@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.

NOTE 3: Students planning on dropping the course and taking the 303 Intersession Course should contact the Registrar office BEFORE dropping 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>

Title IX

The Equal Opportunity in Education Act of 2002 (known as Title IX) states that “No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance.” As a member of the UNM faculty I take this responsibility seriously.

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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