

MGMT 346 – COST ACCOUNTING
Spring, 2017

Monday & Wednesday, 12:30pm - 1:45pm **OR** 2:00pm - 3:15pm in GSM 117

INSTRUCTOR: Elena Klevsky, Ph.D.

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OFFICE HOURS: Monday & Wednesday, 3:30pm-4:30pm **OR** By Appointment

GRADUATE ASSISTANT: Ryan Knight

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OFFICE HOURS: By Appointment

COURSE CATALOG DESCRIPTION: Procedures involved in the development, presentation and interpretation of accounting information as an aid to management. Usefulness and limitations of accounting data in evaluating and controlling operations; collecting cost information; cost estimation and allocation; standard costs; budgeting; cost-value relationships.

COURSE OBJECTIVES: To examine advanced topics in the derivation and use of accounting information for the internal management of businesses including:

1. Similarities, differences, and relationships between the various costing methods
2. How to use accounting information to make tactical decisions, capital investment decisions, and evaluate performance
3. How budgets can be created and used to control the organization
4. How cost accounting tools can be used to enhance firm performance
5. How to use Microsoft Excel to analyze cost accounting information

TEXT: Shim & Siegel, Schaum's Outline of Managerial Accounting, Second Edition, 2012

REQUIRED MATERIALS: Top Hat Access Code

Please note that 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

GRADING:

Two Exams (100 points each)	200 points (40%)
Five Quizzes (25 points each; drop lowest score)	100 points (20%)
Top Hat Questions	100 points (20%)
Class Assignments	50 points (10%)
Essay + Presentation	40 points (8%)
Beginning of Semester Survey	5 points (1%)
Prof. Klevsky Evaluation	5 points (1%)
Total	500 points (100%)

CONVERTING POINTS TO LETTER GRADES:

Total Points	Percent	Grade
465 to 500	93.0% to 100.0%	A
450 to 464	90.0% to 92.8%	A-
435 to 449	87.0% to 89.8%	B+
415 to 434	83.0% to 86.8%	B
400 to 414	80.0% to 82.8%	B-
385 to 399	77.0% to 79.8%	C+
350 to 384	70.0% to 76.8%	C
300 to 349	60.0% to 69.8%	D
Less than 300	Less than 60.0%	F

EXAMS: Both exams will be cumulative. They will use multiple choice questions to assess students' learning of key concepts. Students will be able to use one 3 x 5 inch index card during each exam. All students are expected to take the exams on the dates assigned. Prior approval to be absent from an exam will be granted only in cases of extreme personal emergency. Under such circumstances, the exam must be taken before it is returned to the class. Otherwise, a grade of zero will be assigned. Grades will be posted on UNM Learn within 2 – 3 days of the exam administration.

QUIZZES: Quizzes will focus on specific topics. They will involve open-ended problems that students will be asked to solve. Students will be able to use one 3 x 5 inch index card during each quiz. All students are expected to take the quizzes on the dates assigned. Prior approval to be absent from a quiz will be granted only in cases of extreme personal emergency. Under such circumstances, the quiz must be taken before it is returned to the class. Otherwise, a grade of zero will be assigned. Grades will be posted on UNM Learn within 1 week of the quiz administration.

TOP HAT / CLASS ASSIGNMENTS: **Students are expected to prepare for class (i.e., do the required readings), attend class sessions, and actively participate in class.** The Top Hat software will be used to assess whether students have done the assigned readings and how well they understand the key concepts from those readings. The Class Assignments will be used to give students an opportunity to practice solving problems like those discussed in the assigned readings. The Top Hat questions and the Class Assignments are intended to help students review and apply the material from the required readings. **Remember to bring a laptop or tablet to class every day.** Top Hat points will be updated on UNM Learn at the end of each week. Grades for class assignments will be posted on UNM Learn 1 week after the assignments are turned in.

ESSAY AND PRESENTATION: The purpose of the essay and presentation is to research cost accounting tools and how they can be used in the real world. Your small group will work on the essay and presentation together. A topic will be assigned to you. You are required to find at least six references on the topic (beyond Wikipedia). Your essay should not exceed six pages, including a list of references. Class presentations will take place during the last weeks of classes. All students must present. Presentations should be around 20 minutes long. Essays will be due on the day of your presentation. Grades will be posted on UNM Learn within 1 week of your presentation.

EXTRA CREDIT: Extra credit opportunities will arise during the course of this semester. They will be announced in class and posted on UNM Learn.

LECTURE NOTES: A copy of the class presentation will be posted on UNM Learn before the lecture. It is recommended that you bring a copy to class the day of the lecture.

REVIEW SESSIONS: The GA will hold extra review sessions outside of class this semester. These review sessions will give you another opportunity to ask questions about material that confuses you. The review session dates/times will be announced in class and posted on UNM LEARN.

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.

RESPONSIBLE EMPLOYEES:

In an effort to meet obligations under Title IX, UNM faculty, Teaching Assistants, and Graduate Assistants are considered "responsible employees" by the Department of Education (see pg 15 - <http://www2.ed.gov/about/offices/list/ocr/docs/qa-201404-title-ix.pdf>). This designation requires that any report of gender discrimination which includes sexual harassment, sexual misconduct and sexual violence made to a faculty member, TA, or GA must be reported to the Title IX Coordinator at the Office of Equal Opportunity (oeo.unm.edu). For more information on the campus policy regarding sexual misconduct, see: <https://policy.unm.edu/university-policies/2000/2740.html>

OUR COMMITMENT:

"Anderson School of Management faculty, staff and students commit to values of trust, honesty, integrity, and accountability. We will not tolerate academic dishonesty." For full text of Anderson's academic honesty code, please visit <http://www.mgt.unm.edu/honesty>.