MBA 610-700 – Managerial Accounting
3 credit hour: Fall 2014
CRN: 14100

Instructor: Bill Wilcox
Office: Kepner Hall 2095C
Office Hours: T/Th 10:00-11:00; Tues. 12:30 - 1:30;
Wed. 10:00 - 12:00; by appointment
Telephone: 351-1249
e-mail: william.wilcox@unco.edu

Class Location: Loveland
Class Times: M/TR 5:30 pm – 8:20 pm

CATALOG DESCRIPTION: This course examines the concepts, applications, and uses of managerial accounting in managerial decision-making for managers and other internal users.

PREREQUISITES: Successful completion of PMBA 510. Graduate standing.

COURSE OBJECTIVES:
1. To articulate the role of accounting information in the business decision making process.
2. To articulate the measurement and use of cash and cash flow from operating, investing, and financing activities.
3. To analyze financial statements using a variety of techniques, including ratio, horizontal, vertical, and trend analysis.
4. To articulate the types and flow of manufacturing and non-manufacturing costs.
5. To analyze, predict, and explain cost behavior and the impact of changes in fixed and variable expenses, selling prices, and volume sold on the profitability of the company.
6. To articulate new decision making tools, including activity-based costing, cost of quality and just-in-time.
7. To prepare and use budgets and analyze variances to evaluate performance.
8. To identify and use relevant information, both accounting and non-accounting, in decision making regarding buy-make decisions, additional processing, eliminating products or segments, product pricing, and capital budgeting situations.


MBA ASSURANCE OF LEARNING GOALS AND OBJECTIVES

<table>
<thead>
<tr>
<th>Learning Goal</th>
<th>Learning Objective</th>
<th>Course Coverage</th>
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</thead>
<tbody>
<tr>
<td>Be proficient with key</td>
<td>Students will be able to integrate knowledge from all business disciplines applying current and emerging business knowledge and technology to make decisions in complex environments.</td>
<td>Objective(s) 1</td>
</tr>
<tr>
<td>business fundamentals</td>
<td></td>
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<tr>
<td>Demonstrate conceptual and</td>
<td>Students will analyze data and information to identify key problems, generate and evaluate appropriate alternatives to make effective decisions.</td>
<td>Objective(s) 2, 5</td>
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<tr>
<td>analytical skills</td>
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</table>
Demonstrate knowledge of how businesses operate in a global environment
Students will demonstrate awareness and understanding of the international challenges that encompass cultural, financial, legal and other problems.
Objective(s)

Demonstrate ethical awareness
Students will demonstrate ethical awareness by employing an ethical framework to identify possible ethical issues or problems and analyze the consequences for various stakeholders.
Objective(s)

Be effective communicators
Students will prepare and deliver professional quality presentations on a business topic.
Objective(s)

Grading:

<table>
<thead>
<tr>
<th>Grading</th>
<th>Points</th>
<th>Grade</th>
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<tbody>
<tr>
<td>Mid-term Exam</td>
<td>125</td>
<td>A</td>
</tr>
<tr>
<td>Final Exam</td>
<td>125</td>
<td>B+</td>
</tr>
<tr>
<td>Business Proposal</td>
<td>200</td>
<td>B</td>
</tr>
<tr>
<td>In-class Assignments</td>
<td>50</td>
<td>C+</td>
</tr>
<tr>
<td>Total Points</td>
<td>500</td>
<td>C</td>
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Mid-term/Final Exams:
These will consist of objective questions and short answer/problem questions.

Business Proposal:
Each student will complete an individual business proposal. The proposal will be developed along with the text’s lessons. Topics should be related to your current business (if appropriate) or proposed business. The proposal will target a particular proposed action, strategy, or development. For example, adding a new product or service, getting into a new market segment, expansion of market into a new geographical area, etc. This will be a comprehensive business proposal capable of presentation to an Executive Management team, Board of Directors, or sources of financing. You need to have the topic approved by your instructor.

In-class Assignments:
This will consist of the discussion and/or presentation of problems, cases and other assignments during class time. Some activities will involve small groups, while others will be individual.

Make-up Policy:
Course work may be made up if an absence is excused. You MUST notify me in advance or as soon as possible and provide me with verification to obtain an excused absence. Any missed work must be made up before the next class period unless extenuating circumstances exist. Please note: family vacations are not considered excused absences, so missing coursework would result in a 0 in this instance.

Instructor's Responsibilities:
My responsibilities include fostering a learning environment and presenting the necessary information in a manner understandable to a student in an MBA program. Additionally, I am responsible for providing any help necessary to any student who needs further explanation of the course material. I am also responsible for providing feedback to you concerning your progress in this course. My most important responsibility is challenging you beyond your present capabilities.

**Your Responsibilities:** Your responsibilities including attending class (This includes being on time.), coming to class prepared, turning assignments in on time, and participating in class activities. This is a graduate course, and you are expected to be actively involved in class time activities.

**Disclaimer:** Although I expect the attached syllabus/course schedule to be followed, unexpected changes may become necessary. Should any change be made, you will be notified in class as soon as possible. You are responsible for obtaining information concerning changes to the course schedule if you are not in class on the day the change is announced. I will make any announcements on Blackboard for changes.

The following standard statements are available for review at [http://mcb.unco.edu/Faculty/pdf/standard_statements.pdf](http://mcb.unco.edu/Faculty/pdf/standard_statements.pdf).

- Students with Disabilities
- Classroom Technology Guidelines
- Assessment Statement
- Food and Beverage Guidelines
- MCB Statement
- Monfort College of Business Student Code of Professional Conduct
- Computer Utilization
- Library Utilization
- Global Dimension Coverage
- Ethical Dimension Coverage

**Instructor’s Responsibilities:** My responsibilities include fostering a learning environment and presenting the necessary information in a manner understandable to a student with some background in financial accounting. Additionally, I am responsible for providing any help necessary to any student who needs further explanation of the course material. I am also responsible for providing feedback to you concerning your progress in this course. My most important responsibility is challenging you beyond your present capabilities.

**Your Responsibilities:** Your responsibilities including attending class (This includes being on time.), coming to class prepared (i.e., read the assigned chapters, attempt the assigned homework before class and bring the required materials to class.), turning assignments in on time, and asking questions and seeking help from me or the tutor if you need it. Your most important responsibility is challenging yourself beyond your present capabilities.

**Course Prerequisites:** Students are expected to complete all prerequisites for a business class prior to the first day of class. Students may not concurrently enroll in a class and its prerequisites(s) unless it is expressly stated in the Bulletin that the class is a co-requisite. Any exception to this policy must be approved by the director of the department offering the class.

**Disclaimer:** Although I expect the attached syllabus/course schedule to be followed, unexpected changes may become necessary. Should any change be made, you will be notified in class as soon as possible.
You are responsible for obtaining information concerning changes to the course schedule if you are not in class on the day the change is announced.

DISABILITY STATEMENT: Students who believe that they may need accommodations in this class are encouraged to contact the Disability Support Services (970) 351-2289 as soon as possible to ensure that accommodations are implemented in a timely fashion.

KENNETH W. MONFORT COLLEGE OF BUSINESS STATEMENT:
Kenneth W. Monfort College of Business students are expected to conduct themselves in accordance with the highest standards of academic honesty. Cheating, plagiarism, illegitimate possession and disposition of examinations, alteration, forgery, or falsification of official records and documents, and similar acts or the attempt to engage in such acts are grounds for disciplinary action. This action can include the following in addition to any University disciplinary action:

1. A failing grade for a particular assignment.
2. A failing grade for a particular course.
3. Suspension from the Kenneth W. Monfort College of Business.
4. Expulsion from the Kenneth W. Monfort College of Business.

Students are expected to complete all prerequisites for a business class prior to the first day of class.
Students may not concurrently enroll in a class and its prerequisite(s) unless it is expressly stated in the Bulletin that the class may be taken concurrently. The Chair of the Department offering the class must approve any exception to this policy.

Students must submit original works for assignments required in this class. A student who submits a work that was previously submitted to another class without prior approval from the instructor is in violation of this policy. A student who violates this policy may receive a failing grade for the assignment, a failing grade for the class, and face termination of his/her business degree program.

The action is decided on by your instructor. Because of the importance of accountants with high ethics, this instructor will strictly enforce this policy.

Additionally, if you are caught cheating in this class, a letter documenting the dishonesty will be sent to the Dean of Students and kept in your permanent file.

MONFORT COLLEGE OF BUSINESS STUDENT CODE OF PROFESSIONAL CONDUCT
Monfort College of Business students represent the professional and academic interests of the entire MCB & UNC communities. Accordingly, MCB expects all students to behave in a professional manner and adhere to high ethical standards in every business class and in every activity connected with the Monfort College of Business. This professional behavior is required not only in the classroom but also in all MCB-related interactions such as e-mails, conferences and use of technology.

MCB students should exhibit respectful behavior in classes. This behavior includes arriving on time to class, staying in class until the lecture ends, having the discipline to stay engaged in class,
turning-off or silencing cell phones and pagers while in class, refraining from text-messaging, and avoiding coming to class wearing clothing that is unduly provocative or has written messages that are rude, insensitive or obscene. MCB students should engage in respectful behavior in all activities where they act directly or indirectly as a representative of the MCB. Respectful behavior creates a more desirable, civilized, and productive learning environment, and it models behavior that is both productive and pleasant when students transition from the classroom to the workplace.

MCB students should master and apply the fundamental skill of preparing and sending class or university related e-mails that are properly written, show professionalism and communicate a clear message. E-mails containing profanity, spelling mistakes, punctuation errors, or poor composition evidence sloppiness and show disrespect to the recipient. MCB students should use proper forms of address when communicating orally or in writing with faculty or staff (i.e., Dr. Smith, Professor Jones, Ms. Abbot, etc.). If a student does not know how to address a faculty member, he or she should ask.

This code of professional conduct complements, but does not replace, the Honor Code of the Monfort College of Business or the Honor Code of the University.

GLOBAL DIMENSION COVERAGE
This coverage includes brief discussions of certain accounting procedures and information used in other countries to contrast them with principles and reporting in the United States.

ETHICAL DIMENSION COVERAGE
Ethical issues will comprise a reasonable part of the current test with appropriate problems for discussion and writing. Ethics cases of students’ interactions and business scenarios will form the core of classroom and homework activities: the ethical standard of the Institute of Management Accountants will provide the framework for building ethical standards.
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<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Problems</th>
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<tbody>
<tr>
<td>Monday, Oct. 20</td>
<td>Chapter 1, Chapter 1</td>
<td>Lecture, 1, 3</td>
</tr>
<tr>
<td>Thursday, Oct. 23</td>
<td>Chapter 1, Chapter 2</td>
<td>6, 7, 9, 10, Lecture</td>
</tr>
<tr>
<td>Monday, Oct. 27</td>
<td>Chapter 2, Chapter 3</td>
<td>3, 4, 7, 8, 9, 12, 13, Lecture</td>
</tr>
<tr>
<td>Thursday, Oct. 30</td>
<td>Chapter 3, Chapter 4</td>
<td>1, 2, 4, 7, 8, 9, 13, Lecture</td>
</tr>
<tr>
<td>Monday, Nov. 3</td>
<td>Chapter 4, Chapter 5</td>
<td>3, 4, 5, 6, 7, 8, 9, 10, 18, Lecture</td>
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<tr>
<td>Thursday, Nov. 6</td>
<td>Chapter 5, Chapter 6</td>
<td>1, 2, 3, 4, 5, 7, 9, 10, 12, 13, Lecture</td>
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<tr>
<td>Monday, Nov. 10</td>
<td>Mid-term</td>
<td></td>
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<tr>
<td>Thursday, Nov. 13</td>
<td>Chapter 6, Chapter 7</td>
<td>3, 5, 7, 8, 10, 11, 14, Lecture</td>
</tr>
<tr>
<td>Monday, Nov. 17</td>
<td>Chapter 7, Chapter 8</td>
<td>5, 6, 7, 8, 9, 10, 12, 13, 14, Lecture</td>
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<tr>
<td>Thursday, Nov. 20</td>
<td>Chapter 8, Chapter 9</td>
<td>1, 2, 4, 5, 6, 11, 12, 13, Lecture</td>
</tr>
<tr>
<td>Monday, Nov. 23</td>
<td>Chapter 9, Chapter 10</td>
<td>1, 2, 5, 6, 7, 9, 10, 11, 12, 14, Lecture</td>
</tr>
<tr>
<td>Thursday, Nov. 27</td>
<td>Thanksgiving Holiday</td>
<td></td>
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<tr>
<td>Monday, Dec. 1</td>
<td>Chapter 10, Review</td>
<td>1, 2, 4, 6, 8, 9, 10, 13, 14, Lecture</td>
</tr>
<tr>
<td>Thursday, Dec. 4</td>
<td>Final</td>
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<tr>
<td>Monday, Dec. 8</td>
<td>Proposal, Presentation</td>
<td>Each individual will provide a presentation of his/her Business Proposal</td>
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<tr>
<td>Monday, Dec. 8</td>
<td>Proposal Due</td>
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