

ACCOUNTING FOR MANAGEMENT – ACCT5311

ACCELERATED MBA | SPRING 2018
UNIVERSITY OF TEXAS AT EL PASO
COLLEGE OF BUSINESS ADMINISTRATION

GENERAL INFORMATION:

Instructor:

Paulette D. Rodriguez, CMA, MAcc

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- Google Voicemail/Text: (915) 229-5841
- Office: CoBA 255

Office Hours:

- By appointment: <http://www.calendly.com/paulette-CMA>
- TR, 01:30pm – 2:50pm, CoBA Third Floor Calc Lab

Class Sessions

Location: GBC 110C

Dates: Apr 17, 2018 - May 26, 2018, Tuesdays and Saturdays

COURSE DESCRIPTION:

Foundational to the degree of Master of Business Administration is a thorough understanding and wise application of cost management and contemporary management techniques. No manager can consistently manage effectively or efficiently produce long-run success in a business organization without this knowledge and ability. Cost management information provides the critical information the manager needs to develop and implement successful strategies crucial to the long-run competitive success of the firm.

ACCT5311 is a graduate level course in cost management with a strategic cost emphasis. **The use of financial and non-financial data will be presented in the context of decision-making models.** The balanced scorecard, critical success factors, and strategic analysis are emphasized and integrated with other decision-making techniques in this accounting course.

- Prerequisites: ACCT5301, Basic skills in Microsoft Excel – working with tables, formulae, sorting, filtering and charting

COURSE OBJECTIVES:

Upon the successful completion of this course, the student will be able to:

- Demonstrate a basic understanding of the underlying concepts of cost behavior and prediction, information used in decision making and budgeting techniques.
- Discuss planning and control concepts in a business environment.
- Recognize potential ethical conflicts that may arise in the utilization of management information.
- Describe the role of various techniques in management decision-making.
- Use critical thinking skills in addressing both structured and unstructured problems.

COURSE RESOURCES:

Blackboard

You must have access to BLACKBOARD. Our 'virtual classroom' in BLACKBOARD will be used extensively to include The course syllabus, schedule, assignments, supplemental readings and other documents, to include lecture presentations.

You can login to BLACKBOARD at <http://my.UTEP.edu>. We will spend some time during the first class session reviewing the organization and content of our course on-line.

E-Textbook

You **-MUST-** purchase the e-text via the link in Blackboard. The CengageNOW course includes an electronic textbook, but if you prefer a 'hard' textbook, you will need to purchase that separately. ***A 'hard' textbook is not a substitute for CengageNOW. The CengageNOW course is required as this is the only way I will accept assignments.

Free Trial: If you are unable to pay at the start of the semester you may choose to access CengageNOW during your free trial. After the free trial ends you will be required to pay for access.

Textbook

CORNERSTONES OF COST MANAGEMENT, 3RD EDITION
E-text: ISBN-10 1285801172, ISBN-13 9781285801179
Print: ISBN-10 1285751787, ISBN-13 9781285751788
Author(s): Hansen/Mowen
Publisher: Cengage Learning
Copyright year: © 2015 **Pages:** 1120

Computer Hardware

A browser connected to the Internet.

Supplementary Readings:

Posted in Blackboard

COURSE ACTIVITIES:

All assignments are individual assignments. Outsourcing of assignments is not permitted. Submit on time. There are no make-ups. ** Late work is not accepted. Don't even ask. Period. ** Computer issues (Server/Blackboard/Brower, etc....) are not a valid excuse to miss an assignment. These are minimum course requirements.

Teaching Methodology

A typical class will involve lecture, problem-solving and discussions. I would expect the students to have read the material assigned prior to class.

In-Class Learning Assessments

There will be six (6) exams given throughout the semester that will be taken in class on an individual basis. You're your top five grades will be kept, with your lowest score being thrown out. They will reflect material discussed in class, in the homework and assigned readings. You may prepare ONE cheat sheet to bring to each exam. Generally, these exams will consist of multiple-choice questions. Some of the questions are computational in nature; however, all require students to analyze, synthesize, and apply the material in the texts in order to correctly answer the questions. Thus, despite having a cheat sheet, students will not necessarily be able to find the exact answer in the texts, unless the student truly comprehends the material. **Missed assessments cannot be made up.**

Practice Problems

You should remember that your grade will be based upon your ability to DO the work rather than on your ability to follow along as someone else does it. Accounting is learned through practice, practice, and practice. We will work through several “Cornerstone” problems in class, but I also recommend that you work through them all on your own.

For each chapter, I have assigned several complex problems from the textbook. These homework problems will be accessed and completed via CengageNOW Course Link. I will not accept written work. **Missed assignments cannot be made up.** The due date and time associated with each practice opportunity is stated clearly in BLACKBOARD on the Course Calendar.

DATA Analytics Project:

Assignment: Answer business questions by slicing and dicing multidimensional data from a data warehouse data source

You will be assigned a project that will provide an overview of the process of data analysis. Data analytics have moved out of the academic world of statisticians to the practical world of technology. A variety of user-friendly technologies bring powerful analytical capabilities to end-users. Your assigned project will explore practical application of analytics area as it relates to reporting, using the latest in technology to show the practice of data analytics in the real world. **Data analytics has become a highly sought after skill!!!**

All project materials will be made available through Blackboard.

The due date and time associated with the project is stated clearly in BLACKBOARD on the Course Calendar.

Attendance

Attendance will not be taken. However, you should attend every class and participate in class to: a) learn as much as possible, and b) achieve a grade that you will be satisfied with.

Need for Assistance:

If you have any condition, such as a physical or learning disability, which will make it difficult for you to carry out the work as I have outlined it, or which will require academic accommodations, please notify me as soon as possible.

ACADEMIC DISHONESTY

I expect all students to conduct themselves with the highest level of integrity. You have the opportunity throughout your business career to demonstrate your own level of integrity. Similarly, in this class you will have an opportunity to demonstrate academic integrity. The two are inextricably linked. And let’s not be naïve: just as we will see with accounting standards, issues of integrity are rarely black and white – they are invariably some shade of gray. I encourage you to think about the standard you set for business integrity in your career, and to implement that standard with respect to your academic integrity in this class. In so doing, you might want to keep the following quote from Samuel Johnson in mind: “The chains of habit are too weak to be felt until they are too strong to be broken”.

Academic dishonesty in any form will not be tolerated. For a definition of academic dishonesty and its consequences, see your student handbook.

For the purposes of this course, academic dishonesty includes, but is not limited to,

- Copying another student’s solution or allowing another student to copy your solution
- Removing or copying pages or problems from exams or quizzes, including those posted on the World Wide Web
- Any other activity that jeopardizes the integrity of this course.

EVALUATION:

Grades are not given; they are **EARNED**. You must work for it. Your grade will be based on results rather than on effort—your performance is an indicator of your ability to master the topic. Decide to work **NOW** for the grade you want. If you diligently work through the material, participate actively in class, and ask critical questions, you should be able to achieve the course objectives listed earlier.

Your grade will be based on the total number of points that you earn for each assignment group. The weight associated with each of the graded areas, and the total points required to earn the various grades, are shown below.

Assignment Group	Weight
In-Class Exams (5 @ 9%)	45%
Practice Problems (10 @ 4%)	40%
Data Analytics Project (3 @ 5%)	15%
Total	100%

You will be able to check the status of your grade at any point during the quarter by accessing 'My Grades' section in Blackboard. Your grade will be calculated using the following scale:

Grade	Level of Work	Percentage Range
A	Excellent, distinguished	90 – 100%
B	Very good, above average	80 – 89%
C	Average, Normal	70 – 79%
D	Below Average	60 - 69%
F	Failing	<60%

The instructor reserves the right to relax the standards and to make judgment calls at the end of the semester.

A grade of "**I**" (**Incomplete**) will be assigned only in circumstances in agreement with the current UTEP Graduate Catalog.

If you are taking this course under the S/U option, you must earn a "B" or better to receive a grade of "S."

CLASS SCHEDULE:

It is impossible to predict the precise flow of the course and dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced in class and/or through Blackboard. ***Reserve the right to change any assignment if circumstances dictate. Students will be notified of such changes through an announcement in class AND/OR via Blackboard. It is the student's responsibility to be aware of such change.***