

Fall 2015

ACCT 6133

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University of New Orleans

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Accounting 6133
Studies in Management Accounting
Fall 2015

Monday 3–5:45, Kirschman 221
Instructor: Robert J. Parker, PhD, CPA
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E-mail: rjparker@uno.edu
Office hours: Monday 1 – 2; Wednesday 1 – 4; Friday 1 – 3

Course Pre-requisite

Cost Accounting (Acct 3133) or its equivalent (e.g., Acct 6130).

Learning Objectives

To increase student understanding of how accounting information:

- (1) helps managers to make decisions regarding their organization
- (2) aides managers in planning and controlling their organization

To accomplish these objectives, the course emphasizes cost accumulation and analysis. The cost also examines financial accounting for manufacturing companies.

Course Materials

Cost Management by Blocher et al., 6th edition (McGraw-Hill).

Also, class examples and cases will be distributed by the instructor.

List of homework problems will be provided.

Calculation of Course Grade

Term Test #1	25%	(Sept. 28)
Term Test #2	35%	(Nov. 2)
Final Exam	40%	(Dec. 7)

Course grades will be assigned using a ten-point scale:

- A 90-100
- B 80-89
- C 70-79
- D 60-69
- F 59-0

Exams

Exams will consist of multiple choice and problems. The instructor will discuss some topics in greater depth than the text. All materials discussed in class, whether in the text or not, will appear in examinations.

Students are expected to attend all exams. In emergency situation when attendance is not possible, the instructor must be notified in advance of the exam by e-mail. Written evidence is required for missing an exam. Make-up exams may be more difficult than the regularly scheduled exam. Make-up exams are given at the convenience of the instructor.

Students are required to bring UNO identification which may be checked by exam proctors.

Basic calculators may be used during examinations. Calculators that can store text in memory are prohibited.

Homework

Homework problems will be assigned during the semester. The instructor will review most homework assignments in class. Students should attempt homework before reviewing the solution. In so doing, the student gains feedback about his/her understanding of course materials. Conceptual misunderstandings, which are inevitable with new material, can be corrected before the exam. Make your mistakes in the homework and not in exams.

Class Attendance

Attendance is expected. Students are responsible for all topics and assignments discussed during class. If a student is unable to attend a class, the student is responsible for getting class notes from classmates or the instructor. Attendance will be taken during many classes for administrative purposes.

Communication with Instructor

Instructor assumes that all students have a UNO e-mail account and that students check this account on a regular basis.

Learning Method

As with many graduate classes, much of the student learning in this course occurs outside of wclassroom. This is especially true for review materials from pre-requisite course.

Drop date

All students enrolled after the drop date will receive a letter grade of A, B, C, D, or F.

Academic Integrity

Academic integrity is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated. Academic dishonesty includes, but is not limited to, the following: cheating, plagiarism, tampering with academic records and examinations, falsifying identity, and being an accessory to acts of academic dishonesty. Refer to the Student Code of Conduct for further information. The Code is available online at www.studentaffairs.uno.edu.

Disability Accommodation

It is University policy to provide, on a flexible and individualized basis, reasonable accommodation to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services and their instructors to discuss their individual needs for accommodations. For more information, please go to www.ods.uno.edu.

Classroom Conduct

Please be in class on time. If you must leave class early, inform the instructor beforehand. Interruptions from arriving late or leaving early are distracting to the instructor and your classmates. Turn cell phones off before class. Treat faculty and fellow students with respect.

Talking during class distracts both instructor and classmates.

Students who habitually do not follow this code of conduct will be given a warning. Any breach of the code that occurs thereafter will result in a 5% penalty on the final exam score for each infraction.

Class schedule

A class schedule appears on the next page. The schedule is tentative. Changes that may occur will be announced by the instructor in class or via e-mail.

Tentative Class Schedule

Week	Date	Assignment
1	Aug 24	Intro, Chapters 1 & 2
2	Aug 31	Chapter 3
3	Sept 7	No Class – Labor Day
4	Sept 14	Chapter 4
5	Sept 21	Chapter 4
6	Sept 28	* Term Test No. 1
7	Oct 5	Chapter 5
8	Oct 12	Chapters 5, 6
9	Oct 19	Chapter 6
10	Oct 26	Chapter 6, 7
11	Nov 2	* Term Test No. 2
12	Nov 9	Chapter 7
13	Nov 16	Chapter 7
14	Nov 23	Chapter 9
15	Nov 30	Chapters 13, 17, 18 (selected topics)
Final Exam	Dec 7 (Monday)	