Professor: Heminigild Mpundu; BEng (Hons); FCCA; MBA; PhD

Office: 351 Curris Business Building

Phone: 273-3091

E-Mail: heminigild.mpundu@uni.edu

Meeting Times
Wednesday: 5:30-9:00pm
Saturday, October 25, 2014: 8:30am-12:00noon

Office Hours: Wed: 4:00-5:00pm
or by appointment

Required Materials:


Prerequisites: Acct 2120, or equivalent; consent of MBA Director or MAcc Director.

eLearning: eLearning will be used extensively for posting course updates, documents, and grade information as well as for examinations.

Course Description:
This course focuses on the relationship between accounting information and management planning, decision-making and control. The course provides a basic understanding of product costs and prices, the use of budgets in the management process, and approaches to performance analysis.

Course Objectives:
To understand:
- The role of managerial accounting in today’s business environment
- Terminology used for internal operations and decision making
- The use of accounting information for internal decision making and its limitations.
- Relevant costing for short-term and long-term decisions
- Techniques for planning and controlling internal operations, including limitations of the techniques.
- Techniques for evaluating performance, including the limitations of the techniques.

Instructional Methodology:
This course will use a combination of lecture, discussion, review of homework assignments, in-class team problem-solving sessions, and videos followed by discussion.

Performance Evaluation and Grading:
Student performance will be evaluated on the following:
Midterm Exam 400pts. 40%
Final Exam 400pts. 40%
Homework and Team Assignments 150pts. 15%
Class Participation 50pts. 5%
Total 1,000pts. 100%

Exams: Two exams will be given during the semester, consisting of a combination of multiple choice and/or essay-problem questions. Dates for the exams are indicated on the assignment schedule.

Homework & Team Assignments: Homework problems from the textbook are assigned for some of the chapters. These assignments are to be completed prior to the class session. They will be reviewed and discussed in class and collected for grading. During most class periods, students will also work in teams on problems or cases related to assigned material. Those assignments will be collected and graded.

Academic Integrity: Students at the University of Northern Iowa are required to observe the commonly accepted standards of academic honesty and integrity. Except in those instances in which group work is specifically authorized by the instructor of the class, no work which is not solely the student’s is to be submitted to a professor in the form of an examination paper, a term paper, class project, research project, or thesis project.

Cheating of any kind on examinations and/or plagiarism of papers or projects is strictly prohibited. Also unacceptable are the purchase of papers from commercial sources, using a single paper to meet the requirement of more than one class (except in instances authorized and considered appropriate by the professors of the two classes), and submission of a term paper or project completed by any individual other than the student submitting the work. Students are cautioned that plagiarism is defined as the process of stealing or passing off as one’s own the ideas or words of another or presenting as one’s own idea or product, work which is derived from an existing source.

ADA Policy: The Americans with Disabilities Act of 1990 (ADA) provides protection from discrimination for qualified individuals with disabilities. Students with a disability who require assistance should contact the Office of Disability Services for coordination of academic accommodations. The Office of Disability Services is located at 103 Student Health Center. Their telephone number is 319-273-2677.

Course Repeat Policy: Students enrolled in a College of Business Administration (CBA) course at the beginning of the second week of the Fall 2014 semester will not be allowed to register again for the same course until the end of advance registration for Spring 2015. Students who wish to re-register for a course may place their name on a waiting list. Registration accommodation will depend on course openings after the completion of Spring 2015 advance registration. Summer session is excluded from this policy.

Academic Learning Center: I encourage you to utilize the Academic Learning Center’s free assistance with writing, math, science, reading, and learning strategies. UNI’s Academic Learning Center is located in 008 ITTC. Visit the website at http://www.uni.edu/unialc/ or phone 319-273-2361 for more information.
## Tentative Course Outline
(subject to change, at short notice, during the semester)

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<tr>
<th>DATE</th>
<th>READING ASSIGNMENT</th>
<th>PROBLEMS/QUESTIONS</th>
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<tr>
<td></td>
<td>Chapter 1: How Management Accounting Information Supports Decision Making</td>
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<td>• Kaplan, R.S. and D.P. Norton, “Transforming the Balanced Scorecard from Performance Measurement to Strategic Management: Part II,” Accounting Horizons (June 2001): 147-160</td>
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<td>Chapter 2: The Balanced Scorecard and Strategy Map</td>
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<td>Chapter 3: Using Costs in Decision Making</td>
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<td>Chapter 4: Accumulating and Assigning Costs to Products</td>
<td>4-31, 4-35, 4-38, 4-41, 4-51</td>
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<td>Chapter 5: Activity-Based Cost Systems</td>
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<td>Wed, Sep. 24, 2014</td>
<td>Chapter 6: Measuring and Managing Customer Relationships</td>
<td>6-19, 6-24, 6-30, 6-32, 6-33</td>
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• Midterm Exam

• Landro, L. “The Informed Patient: Hospitals Move to Cut Dangerous Lab Errors; Improved Specimen Collection And Efficiency Help Increase Accuracy of Medical Testing,” The Wall Street Journal (June 14, 2006), D1


Chapter 7: Measuring and Managing Process Performance

• Chon, G. “VW’s American Road Trip: As Its Sales Continue to Drag, German Automaker Assigns a team to Study U.S. Drivers.” The Wall Street Journal (January 4, 2006), B1.


Chapter 8: Measuring and Managing Life Cycle Costs


Chapter 9: Behavioral and Organizational Issues in Management Accounting and Control Systems

• Case Study: Financial Forecasting- Problems (Harvard Business School Case 9-206-086).
- **Case Study**: Capital Budgeting: Discounted Cash Flow Analysis (Harvard Business School Case 9-298-068)

  Chapter 10: Using Budgets for Planning and Coordination

  **Wed, Oct. 29, 2014**  
  Chapter 11: Financial Control  
  11-43, 11-55, 11-70

  **Wed, Nov. 05, 2014**  
  - Final Exam