

UNIVERSITY OF NEVADA LAS VEGAS

Accounting Department

MBA 761 Accounting for Managers

Course Description

Fundamentals of financial and managerial accounting. Topics include accounting's conceptual framework, preparation and analysis of financial statements, current topics in financial reporting, ethical and legal responsibilities in financial reporting, cost-volume-profit analysis, tactical decision making, budgeting and accounting for management control.

Course Prerequisite(s):

Admission to MBA Program or approval of the Director of MBA Programs.

Learning Outcomes/Course Objectives

After completion of this course, the student should be able to:

Knowledge

K1: Demonstrate basic knowledge of the process by which business entities record, classify, summarize and present economic transactions.

K2: Use in-depth understanding of the complexity of the accounting information that is presented in financial statements to analyze financial information.

K3: Develop a basic understanding of managerial accounting.

Performance Skills

P1: Familiarize with the components of a Form 10-K, analyze a firm's financial reporting in the context of financing, investing and operating activities, and assess future potential of the firm based on its historical record, in particular financial performances and cash flows.

P2: Apply ethical reasoning toward accounting issues and earnings management.

P3: Use managerial accounting tools and analyze a firm's cost information.

Dispositions

D1: Demonstrate a critical, analytical mindset to managerial decisions, quality of financial reporting and potential sources of earnings management.

Results

R1: Develop the foundation for evaluating managerial decisions and the quality of an entity's financial reports.

Course Expectations

The key to a successful course is active participation from both the instructor and students.

Active participation looks like:

Class Expectations

- Keep up with the material covered every week.
- Seek help when you do not understand a topic (Instructor and discussion boards).
- Each student is required to sign-up for a virtual check-in meeting. Attendance to this meeting is mandatory and counts toward the participation grade. To that end, students are urged to turn on their web camera.
- Each group is required to sign up for virtual consultation meeting before the submission date and virtual feedback meeting in the week after the submission date. These meetings are mandatory and all members must be present during the meetings. All group members must attend the virtual meeting and be prepared for questions and discussions.
- All students must attend final presentations of 10-K project and participate in the Q&A sessions. I urge students to turn webcam or comparable video recording device on while being present during the final presentations. Attendance to the final presentation as well as participation in Q&A session will count toward the participation grade.

Virtual Meetings

- Virtual meetings can be scheduled through WebEx. There will be time slots available for virtual office hours (Monday and Wednesday). Feel free to request alternative time slots if WebEx schedules do not work for the group.
- Failure to schedule virtual check-in and 10-K project (consultation and feedback) meetings will trigger point deductions on the participation grade.

Dress Code

- The recommended dress code for the 10-K project meeting and check-in meeting is business casual.

Discussion Board

- Discussion assignments must be completed by the assignment due date and time. These assignments will be graded as a course participation.
- Grading rubric will be posted per each assignment on Canvas.
- Reading the responses on the discussion board.
- Responding to your classmates via the discussion board.
- My role as the instructor is to moderate the discussion and provide guidance on the topic.
- Responses can be submitted in the form of a text, a video, a link to an online resource, a picture or any other medium you might deem appropriate. Try to use a variety of media to enrich the content and expand your technological knowledge.

10-K Project

- Project guidelines will be posted in the module section, where they can be downloaded from, completed, and submitted.
- Be sure to pay close attention to deadlines (date and time), as late work is not accepted under any circumstances.
- Submit the deliverables on time.
- Due dates time zone is Pacific Standard Time.

Assignments

- All assignments are to be submitted electronically in Canvas.
- Assignments are posted in the assignments section, where they can be downloaded from, completed, and submitted.
- Review the posted assignments ahead of time to be sure you understand the requirements.
- Be sure to pay close attention to deadlines (date and time), as late work is not accepted without a serious reason and instructor approval.
- Submit the assignments on time.
- Due dates time zone is Pacific Standard time.

Practice Quizzes

- I strongly suggest that you take the practice quiz to check whether you have a good understanding of the module you just watched. If you keep having questions about the module content, please seek for help (e.g., schedule an appointment with me).

Classroom Conduct

- Students have a responsibility to conduct themselves in class and in the libraries in ways that do not interfere with the rights of other students to learn, or of instructors to teach.
- Use of devices such as pagers and cellular phones, or potentially disruptive activities are only permitted with the prior explicit consent of the instructor. Students are specifically prohibited to record classes without instructor authorization, including online/remote classes (either audio only, or video and audio). The instructor may rescind permission at

any time during the class. If a student does not comply with established requirements or obstructs the functioning of the class, the instructor may initiate an administrative withdrawal of the student from the course.

Etiquette

Your instructor and fellow students wish to promote a safe learning environment. All opinions and experiences must be respected in the context of academic discourse. You are expected to comment, question, or critique and idea, but you must not attack an individual.

Guidelines of Etiquette (a set of rules for behaving appropriately in-class):

- Compose your responses in a positive, supportive, and constructive manner.
- Do not dominate the discussion.
- Give other students the opportunity to join the discussion.
- Do not use offensive language.
- Present ideas appropriately.
- Avoid using slang language.
- Share tips with fellow students.
- Keep an open mind and be willing to express even your minority opinion. Minority opinions must be respected.
- Do not hesitate to ask for feedback.
- Think and edit before you push the send button.
- Do not hesitate to ask for feedback.

Required Text

Easton, Halsey & McAnally. Financial & Managerial Accounting for MBAs. 6th edition. Cambridge Business Publishers. ISBN 978-1-61853-359-3

Important Websites

SEC Edgar:

<https://www.sec.gov/edgar/searchedgar/companysearch.html>

Simple research checks:

www.seekingalpha.com

Environment, Social and Gov. Index:

<https://www.msci.com/what-is-esg>

CSI market:

<https://csimarket.com/>

Equipment Needed

The use of a standard financial calculator is strongly encouraged, except for a graphing calculator or a calculator that stores information on any test or exam (this includes cell phone calculators).

Technology Needed

This course will be delivered in a hybrid setting. Although some classes will be taught on campus, all homework and discussion board assignments, 10-K project deliverables and practice quizzes will be submitted electronically. Also, 10-K project meetings, except the final presentation, will be handled virtually. As such, you will need to have:

- A computer/laptop/tablet
- A webcam or comparable video recording device (i.e. your camera phone)
- A web browser that is up-to-date
- Canvas requires the following browser components:
 - Flash is required for media recording, streaming, viewing, and uploading.
 - The Java plug-in is required for several features in Canvas.
 - Adobe Acrobat Reader is required to view documents in your browser.

Course Website

The course web site is located in Canvas. Canvas is used to post class materials (including the syllabus), assignments, grades, and any announcements that need to be made outside of class. Changes to this syllabus will be included in a revised syllabus and an up-to-date copy will be posted in Canvas.

myBusinessCourse (mBC)

There will be 14 homework (HW) assignments. mBC is an on-line homework program designed to complete homework problems and get an immediate feedback. There will be 3 attempts students can work on each HW assignment.

At each attempt, students will be able to check their work during their attempt (unlimited amount of time) and will receive the correct/incorrect check marks and grade each time they utilize the "Check" feature. Resources such as the eBook and the ability to print are available while completing each HW assignment.

Evaluation Methods

There will be three exams, inclusive of the final exam. No make-up exams are allowed after the exam schedule/date unless there is a medical or family emergency. Medical and family

emergencies are the only valid reasons that will be accepted for missing an exam. Medical or family emergency reason must be supported with an original documentation (e.g., an original, signed note from a licensed physician and not a copy). It is important for students to provide this documentation as soon as possible via emails. No more than one exam will be excused for any reason. If a reason for missing an exam is not considered valid, the student will receive a zero on the exam. If extenuating circumstances prevent a student from taking an exam at the specified time, he or she must make arrangements with me at least several days prior to the date of the exam. In such circumstances, I reserve the right to impose up to a 20% penalty for such special arrangements. Students have seven days to request for a grade revision. After seven days, exam scores are final and will not be adjusted.

10-K Project

Teams of 3-4 students will follow a publicly traded company. A list of 12 publicly traded companies will be posted on Canvas and one person per team will inform me of their preferred choice (via email). Each team will choose one firm from the list. Other teams cannot be working on the same company as the one chosen by their peers. Each team will have to locate a contact person within the company at a manager level or higher, someone who is willing to address student team questions, meeting with and answering team questions at least once a month during the semester. Ideally, this person will attend (virtually) the final team presentation and provide feedback regarding their interactions with the team. In order to complete the assignments properly, names of the team members, the company, and the associated contact must be identified and submitted on Canvas as noted in the Schedule below.

Attendance Policy

Grades on course participations will consist of discussion board assignments and virtual meetings for the 10-K project deliverables.

Each student is required to sign-up for a check-in meeting. Attendance to this meeting is mandatory and counts toward the participation grade. Window time for check-in meetings are available on the course schedule.

Each group is required to sign up for consultation meeting before the submission date and feedback meeting in the week after the submission date. These meetings are mandatory. All group members must attend the virtual meeting and be prepared for questions and discussions.

Virtual meetings can be scheduled through WebEx. There will be time slots available for virtual office hours (Tuesday and Thursday). Feel free to request alternative time slots if WebEx schedules do not work for the group.

All students must attend final presentations of the 10-K project. I urge students to turn webcam or comparable video recording device on and participate in the Q&A sessions if presentations are held virtually. Attendance to the final presentation as well as participation in Q&A session will count toward the 10-K project grade.

Grading Scale

A: 93 – 100
A-: 90 – 92.9
B+: 87 – 89.9
B: 84 – 86.9
B-: 80 – 83.9
C+: 77 – 79.9
C: 74 – 76.9
C-: 70 – 73.9
D+: 67 – 69.9
D: 64 – 66.9
D-: 60 – 63.9
F: 00 – 59.9

Grade Appeals

If a student does not agree with his/her grades on either quizzes or any other assignments, he/she can discuss with me within one week of period after the grades are disclosed. For example, if a student reviews a quiz on September 1st, the student can appeal his grade until September 7th. Otherwise, his/her quiz grade will not be modified.

After final grades have been filed with the registrar, a grade in a graduate course may be changed only by the course instructor or by action of the Faculty Senate Academic Standards Committee. Grade appeals must be directed first to the instructor. If the student is not satisfied with the instructor's decision, the student may notify the Faculty Senate Office of the desire to file a grade grievance petition. For complete and detailed information on grade appeal, use the following link:

<https://www.unlv.edu/sites/default/files/24/Grade-Grievance-Form.pdf>

Grading, Incomplete Grades

The grade of “I” (Incomplete) may be granted when a student has satisfactorily completed three-fourths of course work for that semester/session, but cannot complete the last part of the course for reasons beyond the student’s control and acceptable to the instructor, and the instructor believes that the student can finish the course without repeating it. For undergraduate courses, the incomplete work must be made up before the end of the following regular semester. Graduate students receiving “I” grades in 500-, 600-, or 700-level courses have up to one calendar year to complete the work, at the discretion of the instructor. If course requirements are not completed within the period indicated, a grade of “F” will be recorded, and the student’s GPA will be adjusted accordingly. Students who are fulfilling an Incomplete grade do not register for the course, but make individual arrangements to complete all course requirements with the instructor who assigned the “I” grade.

Final Day to Withdraw

Last day to completely withdraw from all classes and receive a 50 percent refund is February 25, 2022. Last day to audit or withdraw from classes without a refund (except for modular classes) is April 1, 2022.

Auditing Classes

Auditing a course allows a student to continue attending the lectures and/or laboratories and discussion sessions associated with the course, but the student will not earn a grade for any component of the course. Students who audit a course will receive the same educational experience as students taking the course for a grade, but they will be excused from taking exams, participating in assessments, and other evaluative measures that serve the primary purpose of assigning a grade.

UNLV Policies

Public Health Directives

Face coverings are mandatory for all faculty and students in the classroom. Students must follow all active UNLV public health directives while enrolled in this class. UNLV public health directives are found at [Health Requirements for Returning to Campus](https://www.unlv.edu/coronavirus/health-requirements), <https://www.unlv.edu/coronavirus/health-requirements>. Students who do not comply with these directives may be asked to leave the classroom. Refusal to follow the guidelines may result in further disciplinary action according to the [UNLV Student Conduct Code](https://www.unlv.edu/sites/default/files/page_files/27/StudentConduct-Code.pdf), https://www.unlv.edu/sites/default/files/page_files/27/StudentConduct-Code.pdf, including being administratively withdrawn from the course.

Academic Misconduct

Academic integrity is a legitimate concern for every member of the University community. We all share in upholding the fundamental values of honesty, trust, respect, fairness, responsibility, and professionalism. By choosing to join the UNLV community, students accept the expectations of the Student Academic Misconduct Policy, and are encouraged to always take the ethical path whenever faced with choices. Students enrolling at UNLV assume the obligation to conduct themselves in a manner compatible with UNLV's educational mission. An example of academic misconduct is plagiarism. Plagiarism is using the words or ideas of another person, from the Internet or any other source without proper citation of the source(s). See the [Student Conduct Code](https://www.unlv.edu/studentconduct/student-conduct), <https://www.unlv.edu/studentconduct/student-conduct>.

Auditing a Course

Auditing a course allows a student to continue attending the lectures and/or laboratories and discussion sessions associated with the course, but the student will not earn a grade for any component of the course. Students who audit a course receive the same educational experience as students taking the course for a grade, but will be excused from exams, assessments, and other evaluative measures that serve the primary purpose of assigning a grade.

Classroom Conduct

Students have a responsibility to conduct themselves in class and in the libraries in ways that do not interfere with the rights of other students to learn, or of instructors to teach. Use of devices such as cellular phones and pagers, or other potentially disruptive activities are only permitted with the prior explicit consent of the instructor. Students are specifically prohibited to record classes without instructor authorization, including online/remote classes (either audio only, or video and audio). The instructor may rescind permission at any time during the class. If a student does not comply with established requirements or obstructs the functioning of the class, the instructor may initiate an administrative withdrawal of the student from the course.

Since the COVID-19 pandemic forced some instruction to be delivered remotely starting in Spring 2020, numerous students have asked instructors to record their synchronous classes, so that they can access them at their convenience. Instructors who agree to record their classes (audio only, or video and audio) should inform students in advance. Recorded lectures may not be broadly released to anyone, but made available exclusively to those students enrolled in the class during the particular academic term. Recorded lectures must be stored securely, and are subject to the Nevada System of Higher Education's Records Retention Policy, meaning that the recordings can only be deleted 120 days after the end of class (i.e., after grades are posted). Once this requirement is met, the recordings should be deleted. Class recordings are protected from disclosure, as they are deemed part of an educational record under the Family Educational Rights and Privacy Act (FERPA).

Copyright

The University requires all members of the University Community to familiarize themselves with, and to follow copyright and fair use requirements. You are individually and solely responsible for violations of copyright and fair use laws. The University will neither protect nor defend you, nor assume any responsibility for student or employee violations of fair use laws. Violations of copyright laws could subject you to federal and state civil penalties and criminal liability, as well as disciplinary action under University policies. Additional [copyright policy information](https://www.unlv.edu/provost/copyright) is available at <https://www.unlv.edu/provost/copyright>.

Disability Resource Center (DRC)

The [UNLV Disability Resource Center](https://www.unlv.edu/drc) (Student Services Complex, SSC-A, Room 143, <https://www.unlv.edu/drc>, telephone 702-895-0866) provides resources for students with disabilities. Students who believe that they may need academic accommodations due to a permanent disability, temporary or permanent medical need, or academic support due to pregnancy are encouraged to contact the DRC as early as possible in the academic term. A Disabilities Specialist will discuss what options may be available to you. Students who are already registered with the DRC should request their accommodations online each semester, and make an appointment to discuss their accommodations with their instructors.

Final Examinations

The University requires that final exams given at the end of a course occur on the date and at the time specified in the Final Exam schedule. The Final Exam schedule is typically available at the start of the semester, and the classroom locations are available approximately one month before the end of the semester. See the [Final Exam Schedule](https://www.unlv.edu/registrar/calendars), <https://www.unlv.edu/registrar/calendars>.

Identity Verification in Online Courses

All UNLV students must use their Campus-issued ACE ID and password to log in to WebCampus-Canvas.

UNLV students enrolled in online or hybrid courses are expected to read and adhere to the [Student Academic Misconduct Policy](https://www.unlv.edu/studentconduct/misconduct/policy), <https://www.unlv.edu/studentconduct/misconduct/policy>, which states that “acting or attempting to act as a substitute for another, or using or attempting to use a substitute, in any academic evaluation or assignment” is a form of academic misconduct. Intentionally sharing ACE login credentials with another person may be considered an attempt to use a substitute, and could result in investigation and sanctions, as outlined in the Student Academic Misconduct Policy.

UNLV students enrolled in online courses are also expected to read and adhere to the [Acceptable Use of Computing and Information Technology Resources Policy](https://www.it.unlv.edu/policies/acceptable-use-computing-and-information-technology-resources-policy), <https://www.it.unlv.edu/policies/acceptable-use-computing-and-information-technology-resources-policy>, which prohibits sharing university accounts with other persons without authorization.

To the greatest extent possible, all graded assignments and assessments in UNLV online courses should be hosted in WebCampus-Canvas or another UNLV-managed platform that requires ACE login credentials for access.

Incomplete Grades

The grade of “I” (Incomplete) may be granted when a student has satisfactorily completed three-fourths of course work for that semester/session, but cannot complete the last part of the course for reason(s) beyond the student’s control and acceptable to the instructor, and the instructor believes that the student can finish the course without repeating it. For undergraduate courses, the incomplete work must be made up before the end of the following regular semester. Graduate students receiving “I” grades in 500-, 600-, or 700-level courses have up to one calendar year to complete the work, at the discretion of the instructor. If course requirements are not completed within the period indicated, a grade of “F” will be recorded, and the student’s GPA will be adjusted accordingly. Students who are fulfilling an Incomplete grade do not register for the course, but make individual arrangements with the instructor who assigned the “I” grade.

Library Resources

Librarians are available to consult with students on research needs, including developing research topics, finding information, and evaluating sources. To make an appointment with a subject expert for this class, please visit the [Libraries’ Research Consultation](https://guides.library.unlv.edu/appointments/librarian) website, <https://guides.library.unlv.edu/appointments/librarian>. You can also [ask the library staff](https://ask.library.unlv.edu/) questions via chat and text message at <https://ask.library.unlv.edu/>.

Missed Classwork

Any student missing class, quizzes, examinations, or any other class or laboratory work because of observance of religious holidays will be given an opportunity during that semester to make up the missed work. The make-up opportunity will apply to the religious holiday absence only. It is the responsibility of the student to notify the instructor within the first 14 calendar days of the course for Fall and Spring courses (except for modular courses), or within the first 7 calendar

days of the course for Summer and modular courses, of their intention to participate in religious holidays which do not fall on state holidays or periods of class recess. For additional information, please visit the Missed Classwork policy, under Registration Policies, on the [Academic Policies](#) webpage, <https://catalog.unlv.edu/content.php?catoid=32&navoid=8271&hl=>.

In accordance with the policy approved by the Faculty Senate regarding missed class time and assignments, students who represent UNLV in any official extracurricular activity will also have the opportunity to make up assignments, provided that the student submits official written notification to the instructor no less than one week prior to the missed class(es).

The spirit and intent of the policy for missed classwork is to offer fair and equitable assessment opportunities to all students, including those representing the University in extracurricular activities. Instructors should consider, for example, that in courses which offer a “Drop one” option for the lowest assignment, quiz, or exam, assigning the student a grade of zero for an excused absence for extracurricular activity is both contrary to the intent of the Faculty Senate’s policy, and an infringement on the student’s right to complete all work for the course.

This policy will not apply in the event that completing the assignment or administering the examination at an alternate time would impose an undue hardship on the instructor or the University that could be reasonably avoided. There should be a good faith effort by both the instructor and the student to agree to a reasonable resolution. When disagreements regarding this policy arise, decisions can be appealed to the Department Chair/School Director, College/School Dean, and/or the Faculty Senate Academic Standards Committee.

For purposes of definition, extracurricular activities may include, but are not limited to academic recruitment activities, competitive intercollegiate athletics, fine arts activities, liberal arts competitions, science and engineering competitions, and any other event or activity sanctioned by a College/School Dean, and/or by the Executive Vice President and Provost.

Rebelmail

Rebelmail is UNLV’s official email system for students and by University policy, instructors and staff should only send emails to students’ Rebelmail accounts. Rebelmail is one of the primary ways in which students receive official University communications, information about deadlines, major Campus events, and announcements. All UNLV students receive a Rebelmail account after they have been admitted to the University. Sending emails within WebCampus-Canvas is also acceptable.

Tutoring and Coaching

The Academic Success Center (ASC), at the Claude I. Howard Building, provides tutoring, academic success coaching, and other academic assistance for all UNLV undergraduate students. For information regarding tutoring subjects, tutoring times, and other ASC programs and services, please visit the [ASC website](#), <https://www.unlv.edu/asc>, or call 702-895-3177. The ASC is located across from the Student Services Complex (SSC). Academic success coaching is located on the second floor of SSC A, Room 254. Drop-in tutoring is located on the second floor

of the Lied Library, and on the second floor of the College of Engineering building (TBE A 207).

UNLV Writing Center

One-on-one or small group assistance with writing is available free of charge to UNLV students at the [Writing Center](https://writingcenter.unlv.edu/), <https://writingcenter.unlv.edu/>, located in the Central Desert Complex, Building 3, Room 301 (CDC 3–301). Walk-in consultations are sometimes available, but students with appointments receive priority assistance. Students may make appointments in person or by calling the Center, telephone 702-895-3908. Students are requested to bring to their appointments their Rebel ID Card, a copy of the instructions for their assignment, and two copies of any writing they have completed on their assignment.

Diversity Statement

As an institution of higher learning, UNLV represents a rich diversity of human beings among its faculty, staff, and students, and is committed to aspiring to maintain a Campus environment that values that diversity. Accordingly, the University supports understanding and appreciation of all members of its community, regardless of race, sex, age, color, national origin, ethnicity, creed, religion, disability, sexual orientation, gender, gender identity, marital status, pregnancy, genetic information, veteran status, or political affiliation. Please see [University Statements and Compliance](https://www.unlv.edu/about/statements-compliance), <https://www.unlv.edu/about/statements-compliance>.

A successful learning experience requires mutual respect and trust between the students and the instructor. Accordingly, the instructor asks that students be willing to listen to one another's points of view, acknowledging that there may be disagreements, keep discussion and comments on topic, and use first person, positive language when expressing their perspectives.