Instructor: Thomas G. Noland, Ph.D. CPA, CMA, CDFM  
Office: Beatty Center 424  
Phone: (843) 953-8685  
Email: nolandtg@cofc.edu  
Office hours: M&W 1:15-3:45, T 1:30-2:30 and by appointment

Course Description: In this course, students will be exposed to regulatory and ethical issues related to financial and tax reporting, current techniques to measure costs and benefits for decision making purposes, responsibility accounting and tax minimization strategies in the United States as well as other international jurisdictions.

Learning Objectives: The objectives of this course are to:

Effective communications: Students will write professional documents that are technically correct and concise and make effective presentations utilizing technological tools and their knowledge of financial/managerial accounting principles.

Ethical awareness: Students will recognize and be able to appraise ethical dilemmas involved in financial reporting and managerial accounting. They will competently engage in discourse aimed at resolution of these dilemmas utilizing relevant professional codes of conduct.

Global Awareness: Students will recognize and examine the differences in financial reporting requirements across countries and will familiarize themselves with challenges and opportunities associated with a global business environment.

Problem Solving Ability: Students will demonstrate critical thinking skills in identifying and evaluating problems and opportunities related to financial and managerial accounting and apply analytical techniques to formulate creative solutions to complex real-world cases.

Discipline-specific knowledge:

To understand the regulatory and information environment associated with being a company financed by publicly-held debt and/or equity in both the US and other non-US jurisdictions.

To understand the basics of financial accounting/reporting for purposes of creating the four financial statements and preparing certain information included in footnotes to those financial statements.

To analyze various balance sheet and income statement accounts for purposes of supporting, making and evaluating financial decisions from outside of the organization.

To understand the various ways in which companies capitalize themselves as indicated in the Equity section of the Balance Sheet.
To understand current managerial accounting techniques being used for purposes of planning, implementing and evaluating decisions from inside the organization.


**Class Attendance:** Class attendance is mandatory. Any student who misses more than three classes may receive a failing grade and/or be administratively dropped from the class roll. In extreme cases exceptions to the absence policy may be made on an individual (case-by-case) basis. These exceptions will only be considered with appropriate documentation requested by the professor and a letter from the Dean of Students.

**Graded Cases/Projects:** Assignments/cases are assigned to be turned in as part of the course requirements. Hard copy solutions to the graded assignments should be submitted in class on the due dates specified on the Assignment Schedule. Students who do not submit an assignment on the scheduled due date will be penalized one letter grade for each calendar day beyond the due date that the assignment is turned in. Assignments more than two calendar days late will receive zero points.

**Exams:** Three exams will be administered. The content of these exams will reflect the topics covered in class, readings, and homework assignments.

**Course Points**

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<tr>
<td>Exam 1</td>
<td>100 Points</td>
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<td>Exam 2</td>
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<td>Exam 3</td>
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<tr>
<td>Cases/Projects</td>
<td>70 Points</td>
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<td><strong>Total</strong></td>
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**Grading Scale**

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<tr>
<td>A</td>
<td>333 and above</td>
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<tr>
<td>B+</td>
<td>321 - 332</td>
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<td>B</td>
<td>296 - 320</td>
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<tr>
<td>C+</td>
<td>284 - 295</td>
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<tr>
<td>C</td>
<td>259 - 283</td>
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<tr>
<td>F</td>
<td>258 and below</td>
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**College of Charleston Graduate Grade Policy:** Graduate students at the Graduate School are expected to maintain a cumulative grade point average (GPA) of 3.000 on a scale of 4.000 in their programs. Degree-seeking candidates and graduate certificate students whose GPA falls below 3.000 will be placed on academic probation. Students who are on probation must raise their averages to a satisfactory level (3.000 or better) upon attempting three additional courses in their program or within 1.5 academic years, whichever comes first. During the probationary period, students must also demonstrate that they are making progress by maintaining or improving their grade point averages.

Students whose averages remain below a 3.000 after attempting three additional courses or within 1.5 academic years after being placed on probation will be dismissed from the Graduate School and will not
be allowed to reapply to their programs or to enroll in any graduate coursework counting toward any graduate degree or graduate certificate at the College of Charleston for one calendar year.

Students receiving three grades below the grade of “B” or one grade of “F” in their programs regardless of their grade point average will be withdrawn from the Graduate School and will not be allowed to reapply to their programs or to enroll in any graduate coursework counting toward any graduate degree or graduate certificate at the College of Charleston for one calendar year.

**Student Disability:** The College will make reasonable accommodations for persons with documented disabilities. Students should apply at the Center for Disability Services / SNAP, located on the first floor of the Lightsey Center, Suite 104. Students approved for accommodations are responsibility for notifying me as soon as possible and for contacting me one week before each accommodation is needed.

**College of Charleston Honor Code and Academic Integrity:** Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when identified, are investigated. Each incident will be examined to determine the degree of deception involved. Incidents where the instructor determines the student’s actions are related to a misunderstanding will be handled by the instructor. A written intervention designed to help prevent the student from repeating the error will be given to the student. The intervention, submitted by form and signed both by the instructor and the student, will be forwarded to the Dean of Students and placed in the student’s file.

Cases of suspected academic dishonesty will be reported directly by the instructor and/or others having knowledge of the incident to the Dean of Students. A student found responsible by the Honor Board for academic dishonesty will receive a XF in the course, indicating failure of the course due to academic dishonesty. This grade will appear on the student’s transcript for two years after which the student may petition for the X to be expunged. The student may also be placed on disciplinary probation, suspended (temporary removal), or expelled (permanent removal) from the College by the Honor Board.

Students should be aware that unauthorized collaboration—working together without permission—is a form of cheating. Unless the instructor specifies that students can work together on an assignment, quiz and/or test, no collaboration during the completion of the assignment is permitted. Other forms of cheating include possessing or using an unauthorized study aid (which could include accessing information via a cell phone or computer), copying from others’ exams, fabricating data, and giving unauthorized assistance.

The complete Honor Code and all related processes in the Student Handbook are available at http://studentaffairs.cofc.edu/honorsystem/studenthandbook/index.php
MBAD 502 Assignment Schedule – Fall 2019

W OCT 9  Chapter 1 Information for Decision Making
Chapter 2 Basic Financial Statements

M OCT 14  Fall Break

W OCT 16  Chapter 4 The Accounting Cycle
Chapter 6 Merchandising Activities

M OCT 21  Chapter 7 Financial Assets
Chapter 8 Inventories and Cost of Goods Sold

W OCT 23  Chapter 9 Plant and Intangible Assets
Chapter 10 Liabilities
HBS Case Due – MGM Resorts International (Darden School UVA – 10 Points)
Review for Exam #1

M OCT 28  Exam #1 Chapters 1, 2, 4, 6, 7, 8, 9, 10 (100 Points)

W OCT 30  Chapter 11 Stockholder’s Equity & Paid in Capital
Chapter 12 Income and Changes in Retained Earnings

M NOV 4  Chapter 13 Statement of Cash Flows
Chapter 16 Management Accounting Introduction
HBS Case – A Letter from Prison (Discussion Only)

W NOV 6  Chapter 17 Job Order Cost Systems (Company Analysis Due – 50 Points)
Chapter 18 Process Costing
HBS Article – How Much Cash Does Your Company Need?

M NOV 11  Chapter 19 Costing and the Value Chain
Chapter 20 Cost-Volume Profit Analysis
HBS Case Due – Accounting and MacCloud Winery (10 Points)
Review for Exam #2

W NOV 13  Exam #2 Chapters 11, 12, 13, 16, 17, 18, 19 (100 Points)

M NOV 18  Chapter 21 Incremental Analysis
Chapter 22 Responsibility Accounting and Transfer Pricing
HBS Article - Contribution Margin

W NOV 20  Chapter 23 Operational Budgeting

M NOV 25  Chapter 23 Operational Budgeting/Chapter 24 Standard Cost Systems

W NOV 27  Thanksgiving Break
M DEC 2   Chapter 24 Standard Cost Systems/Chapter 25 Rewarding Business Performance
Exam Review

M DEC 9   Exam #3  8:00-11:00 Chapters 20-25 (100 Points)