

**University of North Carolina at Greensboro
Bryan School of Business and Economics
Department of Accounting and Finance**

**MBA 702: Financial and Managerial Accounting for MBA's
Fall 2025**

INSTRUCTOR INFORMATION

Instructor: Alexander Tighe, Ph.D., CPA

Office: Bryan 323

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OFFICE HOURS

Time: 2 p.m.-5:00p.m. Wednesday, or by appointment Location: In-person or Microsoft Teams

COURSE INFORMATION

Class time: 6:30-9:20 p.m., Wednesday

Location: Synchronous Online

Credits: 3

Prerequisites: None

CATALOG DESCRIPTION

This course provides students with an introduction to financial and managerial accounting. Topics covered include financial statements, financial analysis of those statements, cost accounting, and accounting's role in managerial decision-making.

TEXTBOOK

Easton, Peter E., Robert F. Halsey, Mary Lea McAnally. *Financial & Managerial Accounting for MBAs* (Six edition). Cambridge Business Publishers, 2021.

MyBusinessCourse WEBSITE ACCESS

The access code to the website should come with the textbook or can be purchased separately. The information to join the online course can be found on Canvas.

STUDENT LEARNING OUTCOMES

Upon successful completion of this course students will be able to:

1. Calculate key financial ratios taken from financial statements in order to assess the liquidity, profitability, and solvency of private sector corporations.
2. Interpret key financial ratios taken from financial statements in order to assess the liquidity, profitability, and solvency of private sector corporations.
3. Explain key terms in accounting vocabulary.
4. Interpret accounting information in the context of the regulatory structure in which accounting and auditing operate.
5. Explain verbally and in writing the basic aspects of accounting's role in corporate governance. These aspects include the provision of audits, the monitoring of performance, the budgetary planning process, and the structure of internal control

systems.

6. Solve basic problems in costing.

TEACHING METHODS AND ASSIGNMENTS FOR ACHIEVING STUDENT LEARNING OUTCOMES

This course combines lectures delivered via short videos, other independent study material and a variety of tasks that students must perform well. The tasks include computational, conceptual, and case-based weekly homework assignments, quizzes, a project involving a company that is publicly traded in which students evaluate the accounting choices and policies of that company, and a budgeting project. I will upload videos and other study materials to Canvas in units. Each unit will have required homework assignments. Each unit will be uploaded at least a week ahead of homework due date. The public company project is due on November 5, 2025. The budgeting project is due on December 3, 2025.

EVALUATION AND GRADING:

The following criteria will apply to the grading of assignments.

A: Work that demonstrates not only a clear understanding of the material under study, but also a superior ability to utilize that material in the assignment. All criteria are met. The student's work goes beyond the task and contains additional, unexpected or outstanding features.

B: Work that demonstrates a good understanding of the material under study, and utilizes the material well in the assignment. The student meets the assignment criteria, with few errors or omissions.

C: Work that minimally demonstrates a basic or technical understanding of the material under study, and uses some relevant material in the assignment. Work may not address one or more criteria or may not accomplish what was asked.

F: Work that is incomplete, inappropriate and/or shows little or no comprehension of the material under study.

Grades will be assigned according to the following scale:

93-100% yields an A in the course;
90-92.99% yields an A- in the course;
87-89.99% yields a B+ in the course;
83-86.99% yields a B in the course;
80-82.99% yields a B- in the course;
70-79.99% yields a C in the course; and,
69.99% or less yields an F in the course.
(Note that no grades of D are given in graduate classes).

Students who pass this course will have demonstrated to the instructor that they are in a position to both (1) master subsequent coursework in accounting, finance, and other areas which depend upon a basic though solid mastery of skills and concepts which are central to

accounting at an introductory level; and, (2) be capable of entering the managerial workforce armed with the skills and understandings of accounting that managerial labor markets would expect of an entry-level holder of a post-baccalaureate degree, diploma, or certificate in a business-related field. The instructor's satisfaction with these competencies will be measured through quizzes, exams and grading of assignments. Coursework will include quantitative measurement of student performance in computational, short-answer, and essay tasks. The type of task will be matched to the specifics of each learning objective. For example, financial ratios demand computational assessment, vocabulary mastery demands short-answer assessment, and institutional and conceptual issues lend themselves to essay-based assessment.

The final course grades indicated above will be calculated as follows:

Quiz 1 (online)	10% of final grade
Quiz 2 (online)	10% of final grade
Midterm exam	15% of final grade
Final exam	15% of final grade
Public company project	25% of final grade
Budgeting project	10% of final grade
Homework	15% of final grade

During the semester, quiz and project grades will be posted on the course site and homework grades are posted on the myBusinessCourse website as they are completed. If a student feels there has been an error in the recording of a grade, they have three days from the day the grade was posted to bring the error to my attention.

ATTENDANCE

This course will require a commitment on students' part to be successful. Accounting is a subject that is dependent on the understanding of earlier material to be able to understand later material in the course. Build a solid foundation of accounting knowledge early in the course and the later topics will be much easier to understand.

EXAMS/QUIZZES

There will be three quizzes administrated via Canvas. They will be available to you during the time window indicated below.

Quiz and Exams	Date	Unit	Time
Quiz 1	September 17-September 24	1, 2, and 3	60 minutes
Midterm exam	October 15-October 22	4, 5, and 6	120 minutes
Quiz 2	November 18-November 24	7 and 8	60 minutes
Final exam	December 5-December 11	7, 8, 9, and 10	120 minutes

If a student has a work-related commitment which conflicts with the quizzes, they **MUST** send an email to the instructor requesting an alternate time. The student must send the email within the first two weeks of the semester by September 3. After September 3, changes will be made **ONLY** for documented emergencies and illness.

MAKEUP

Makeup exams/quizzes will ONLY be given if a student is taking another class that meets during the scheduled exam time, a student is an athlete and has a required athletic event on the exam date, or a student has a documented family emergency or medical condition. Medical conditions or other circumstances that cause a student to miss a scheduled exam must be documented and approved by the Dean of Students Office. The instructor retains final authority to determine if the absence is justified and whether the student can take a makeup exam.

EXAM/QUIZ POLICIES

1. Quizzes and exams are open book. You may use any of the materials provided to you in our class. Use of any outside materials, including generative AI is considered a violation of the honor code.
2. Students are not allowed to copy, duplicate or photograph quizzes or exams. Doing so will be considered a violation of the honor code.
3. Quiz and exam grades are based on what students submit via the exam portal on Canvas only. A student will not get credit for a question answered correctly in other formats.
4. If a student believes there is an error in the grading of their quiz, they have one week from the date grades are available to request that the exam be re-graded. Quizzes will not be re-graded after a week.

SPECIAL ACCOMMODATIONS

Students who require special accommodations for exams should submit the Faculty Notification Letter no later than the second week of classes. All students requiring special accommodations for exams must take their exams at the Office of Accessibility Resources and Services (OARS). Initiating the testing accommodation procedure is the responsibility of the student.

HOMEWORK ASSIGNMENTS

There is homework for nine out of the 10 units listed in this syllabus. Some units may contain information from 2 modules (chapters). An online system called myBusinessCourse will be used to handle the submission and grading of all homework assignments. All homework must be submitted through the homework software site. Manual homework will not be accepted for grading. The dates on which assignments will be available for online completion are indicated at the myBusinessCourse website. Because these assignment questions are auto-graded, students must format their responses precisely as instructed in each question. It is students' responsibility to make sure that the homework is completed and submitted prior to the deadline presented below in the tentative course schedule. No work is accepted after the deadline. Students have unlimited attempts ("submits") per homework assignment. Students also have unlimited opportunities to "check your work." The highest score earned on all attempts will be used to calculate the final homework grade. DO NOT wait until the evening the homework assignment is due to start working on it. Homework deadlines are strictly observed. Extensions on homework are not given to students who are having problems with their computers. Going out of town and not having access to a computer is also not a valid excuse for receiving an extension on a homework assignment.

PUBLIC COMPANY AND BUDGET PROJECTS

The project involves a team of 3 to 4 participants analyzing financial statements of one public company and preparing a written analysis. The written report is due by 11:59 p.m. on Nov 5,

2025. The budget project is an individual project that requires students to prepare a master budget based on the information provided in the case. The budget project is due on December 3, 2025. Detailed instructions for both projects are available on Canvas.

ACADEMIC INTEGRITY POLICY

Students are responsible for becoming familiar with the Academic Integrity Policy in all its aspects and for indicating their knowledge and acceptance of the Policy by signing the Academic Integrity pledge on all major work submitted for the course. Specific information on the Academic Integrity Policy may be found on the UNCG web site at <https://sa.uncg.edu/division-of-student-affairs/students/academic-resources/student-policy-handbook/student-code-of-conduct/>.

STATEMENT ABOUT GPT

Intellectual honesty is vital to an academic community and for my fair evaluation of your work. All work submitted in this course must be your own, completed in accordance with the University's Academic Integrity Policy. You may not engage in unauthorized collaboration or make use of ChatGPT or other AI composition software. Students must obtain permission from me before using AI composition software for any assignments in this course. Using these tools without my permission puts your academic integrity at risk.

TENTATIVE COURSE OUTLINE AND ASSIGNMENTS

Unit	Date	Topics	Homework Due
1	Aug 20-Aug 27	Intro to Accounting for MBAs (Modules 1 and 2) 1. Demand and supply for financial accounting information 2. Introduction to financial statements	Aug 27
2	Aug 27-Sep 3	Constructing Financial Statements (Module 3) 1. Basics of accounting 2. Accounting cycle	Sep 3
3	Sep 3-Sep 10	Interpreting and Analyzing Financial Statements (Module 4 and 24) 1. Return on equity (ROE) 2. Return on assets (ROA) 3. Operating asset ratios 4. Operating efficiency ratios	Sep 17
3	Sep 10-Sep 17	Interpreting and Analyzing Financial Statements (Module 4 and 24) 1. Liquidity ratios 2. Solvency ratios 3. Residual income	Sep 17
4	Sep 17-Sep 24	Operating Income (Module 5) 1. Revenue recognition 2. Research and development expense 3. Tax expense	Sep 24
	Sep 17-Sep 24	Quiz 1 (Unit 1 to Unit 3)	Sep 24
5	Sep 24-Oct 1	Operating Assets (Module 5 and 6) 1. Account receivables 2. Inventory 3. Property, plant and equipment	Oct 1
6	Oct 1-Oct 8	Nonowner and Owner Financing (Module 7 and 8) 1. Account payable 2. Accrued liabilities 3. Short-term/long-term debt	Oct 15
6	Oct 8-Oct 15	Nonowner and Owner Financing (Module 7 and 8) 4. Stockholder's equity and classes of stock 5. Stock transactions 6. Dividends	Oct 15
	Oct 15-Oct 22	Midterm exam (Unit 1 to Unit 6)	Oct 22

TENTATIVE COURSE OUTLINE AND ASSIGNMENTS

Unit	Date	Topics	Homework Due
	Oct 22- Oct 29	Public company project	
	Oct 29- Nov 5	Public company project	
7	Nov 6-Nov 12	Cost Behavior and Cost-volume-profit Analysis (Module 15 and 16) 1. Cost behaviors 2. Cost estimation 3. Cost-Volume-Profit analysis 4. Contribution income statement 5. Break-even analysis	Nov 12
8	Nov 13-Nov 19	Costs for Decision Making (Module 17) 1. Relevant costs 2. Special orders 3. Make or buy decisions 4. Constrained resource	Nov 19
	Nov 18- Nov 24	Quiz 2 (Unit 7 and Unit 8)	Nov 24
9	Nov 20-Nov 26	Operation Budgeting and Profit Planning (Module 22 and 23) 1. Budgeting 2. Master budget 3. Cash budget 4. Variance analysis for direct material and direct labor	Nov 26
	Nov 27- Dec 3	Budgeting project	
10	Dec 4- Dec 10	Performance evaluation and Analytics (Modules 23 and 24) 1. Behavioral issues in budgeting 2. Balanced scorecard	No homework
	Dec 5-Dec 11	Final exam (Unit 7 to Unit 10)	Dec 12