

Course Syllabus
ACCT 6202.MBP.13F
Jindal School of Management
The University of Texas at Dallas

Course Information

Course

Course Number Section: ACCT 6202.MBP
Course Title: Introduction to Managerial Accounting
Term: Fall 2013
Credits: 2
Day/Time: Mondays and Wednesdays 5:00pm to 6:45pm
Location: JSOM 2.116

Contact Information

Christy Canales, CPA – Adjunct Faculty

Office: SOM 2.710

Office Phone: Please email me at ChristyMCanales@utdallas.edu, and we can set up a call.

Office Hours: Mondays at 4pm or by appointment

Email communication: Please use eLearning Messaging tool. I will respond within 24 hours.

If for some reason, you cannot communicate through eLearning, then please send an email to ChristyMCanales@utdallas.edu (indicate ACCT 6202 in the subject line)

Course Pre-requisites, Co-requisites, and/or Other Restrictions

If you are required to take ACCT 6201 (Financial Accounting) and ACCT 6202, then the preferred sequence is to either take 6201 before you take 6202 or take both 6201 and 6202 concurrently.

Course Description

This course provides an introduction to accounting techniques used by managers when they are faced with planning, directing, controlling and decision-making activities in their organizations. Accounting information can be used to identify and analyze alternatives and to guide the manager to a course of action that will yield the greatest benefit to the organization. While the major emphasis in financial accounting is on the accumulation and presentation of accounting data to external decision makers, the emphasis in managerial accounting is on the presentation and analysis of accounting data by internal decision makers.

One of the main objectives of this Managerial Accounting course is to familiarize you with the requisite technical skills for problem solving; for example, determining unit product costs, measuring production process costs, budgeting, performance reporting, allocating resources efficiently within the organization, and maximizing profits while maintaining the ability to meet long-term goals. As managers, you will need to identify the relevant information, the appropriate method for analyzing that information, and the manner in which to communicate your observations and recommendations to others in the organization. This course is structured in a manner to assist you in developing these skills.

Student Learning Objectives/Outcomes

1. Illustrate the use of cost and management accounting concepts to assess challenges and develop solutions in production and service entities
2. Learn to analyze the accounting systems designed for performance measurement and appraisal to arrive at optimum solutions.
3. Learn to analyze and evaluate specific aspects and apply the course concepts to “real world” situations

Course Organization

Below is a set of guidelines that may help you to maximize the benefit of this course. Of course, the learning process is highly individualistic, and hence, you may want to explore and develop what works the best for you.

(i) Text book:

Introduction to Management Accounting (15th edition)

Authored by Horngren, Sundem, Stratton, Burgstahler and Schatzberg

Published by Pearson / Prentice Hall.

Textbooks and some other bookstore materials can be ordered online through [Off-Campus Books](#) or the [UTD Bookstore](#). They are also available in stock at both bookstores. I would strongly encourage you to read the textbook on an ongoing basis (and not just before a quiz or exam!). This helps you in two ways. First, this will reinforce the concepts that are discussed in the lectures. Secondly, it will also help you to get the maximum out of future lectures since some of the same key concepts tend to repeat over and over again in the course. For each lecture, I have indicated the chapter(s) from the textbook that you need to be familiar with. PowerPoint lectures closely follow the contents in the textbook. However, please keep in mind that the PowerPoint lecture does not cover every aspect discussed in the book. In addition, not all material in the textbook will be covered in the quizzes or exam. Attending class will enhance your understanding of the key areas in the textbook of which to focus.

(ii) Practice Problems:

During the time when we are discussing the relevant chapters, I will provide to you suggested problems, with solutions, to selected problems from your textbook for each module. No credit will be given for these problems. You should try to solve these problems on your own (i.e. without looking at the suggested solutions first). This will help you to test your understanding of the material covered in the book and the lecture.

Just like any mathematics course, the more problems you solve, the better you are in an accounting course!

For additional practice you can complete self-study quizzes and excel spreadsheets for the assignments may be found at http://wps.prenhall.com/bp_horngren_ima_14/

(iii) Case Studies:

Throughout the course, we will review various case studies to further develop your understanding of the material and provide a real world understanding.

(iv) Quizzes:

You will be taking 2 quizzes during the course. These will be closed-book and closed-note. The purpose behind the quizzes is to test your understanding of the course material. This includes material covered in the class lecture, Power Point slides, and chapters/content in the textbook indicated by the instructor. I expect you to carefully go through the PowerPoint files, read the relevant chapters in the text, and work out as many problems as diligently as possible before you sit for the quizzes. Quiz questions may involve conceptual thinking or problem solving, or both, and will be “multiple choice” and “structured problems.” There will be a brief quiz review in the class prior to each quiz. Additional instructions for the quiz will be provided on eLearning.

(v) Comprehensive final exam:

There is one comprehensive final exam in the course, at the end of the semester. This will cover material subject to testing in the previous quizzes as well as material from additional class lectures, Power Point Slides, and textbook chapters covered after the second quiz. The questions in the exam will be either “multiple choice” or “structured problems.” You will be allowed to bring one 3x5 index card with notes (front and back) to use during the exam. There will be a brief exam review in the class prior to the comprehensive final exam. Additional instructions for the exam will be provided on eLearning.

Generally, I do not allow make-up quizzes or exams; however, if extenuating circumstances occur please discuss with me in advance of the quiz or exam.

(vi) Course Participation:

Your class participation will have an impact on your final grade and is a component in your grading noted below. Not only will this ensure that you have received the relevant information for the quizzes and the exam, but it will enhance your overall learning experience. Class participation may include class attendance, case study presentation, contributing with questions or other thoughts during class lecture, or participation through eLearning discussion boards, etc. This will make the class more enjoyable!

Student Assessment

Grading Information

	Points
Quiz 1	50
Quiz 2	50
Comprehensive Final Exam	75
Course Participation	25
Total	200

Grading Scale and Policy

The following scale should be considered as “the expected scale” and not to be treated as “firm commitment”. The scale for any particular semester may change at the discretion of the instructor. I will notify you if any changes are made.

Scaled Score	Number Equivalent	Letter Equivalent
93-100	186 to 200	A
90-92	180 to 185	A-
87-89	174 to 179	B+
83-86	166 to 173	B
80-82	160 to 165	B-
77-79	154 to 159	C+
73-76	146 to 153	C
70-72	140 to 145	C-
Less than 70	0 to 144	F

Translation of the total point score into a letter grade will be based on the judgment of the instructor. This translation process will be based on many factors including the student’s relative performance (with respect to the rest of the students in the class), the consistency of performance across all the components of assessment (such as quizzes, exams, and assignments, if applicable), and the standards that are expected in a master’s program.

Course Schedule

**** Please note this is subject to change at the discretion of the instructor****

CLASS	DATES	TOPIC/LECTURE	REQUIRED READING
1	10/21/13	Syllabus Discussion Introduction to Managerial Accounting	Chapter 1
2	10/23/13	Cost Volume Profit Analysis	Chapter 2
3	10/28/13	Measurement of Cost Behavior Cost Management Systems	Chapter 3 Chapter 4
4	10/30/13	Activity-Based Costing	Chapter 4
5	11/04/13	Quiz 1 Review Relevant Information Analysis – Focus on Pricing Decisions	Chapter 5
6	11/06/13	Quiz 1 – Chapters 1, 2, 3, and 4	
7	11/11/13	Relevant Information Analysis – Focus on Operational Decisions	Chapter 6

8	11/13/13	Master Budget	Chapter 7
9	11/18/13	Flexible Budget and Variance Analysis	Chapter 8
10	11/20/13	Quiz 2 Review Responsibility Accounting	Chapter 9
11	11/25/13	Quiz 2 – Chapters 5, 6, 7, and 8	
12	11/27/13	Case Study Discussions	
13	12/02/13	Management Control in Decentralized Organizations	Chapter 10
14	12/04/13	Job-Order Costing and Process-Costing	Chapter 14
15	12/09/13	Job-Order Costing and Process-Costing Exam Review	Chapter 14
16	12/11/13	Group Case Presentations	
17	12/16/13	Comprehensive Final Exam 5:00pm to 7:45pm (same room)	

UT Dallas Syllabus Policies and Procedures

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus.

Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.