

ACCT 6202.0W1

Accounting For Managerial Decision Making and Control

Version: Fall22_version 1

Table of Contents

Course Information.....	3
Professor Contact Information	3
Course Pre-requisites, Co-requisites, and/or Other Restrictions	3
Course Description	3
Student Learning Objectives/Outcomes	4
Required Textbooks and Materials.....	4
Technical Requirements	4
Course Access and Navigation.....	4
Communication	5
Distance Learning Student Resources	5
Server Unavailability or Other Technical Difficulties	5
Academic Calendar	7
Proctored Final Exam Procedures	Error! Bookmark not defined.
Practice problems	9
Class Participation	10
Grading Policy.....	11
Course Policies	11
Comet Creed.....	12
Academic Support Resources.....	12
UT Dallas Syllabus Policies and Procedures.....	12

ACCT 6202.0W1 (Accounting For Managerial Decision Making And Control) Syllabus – Fall 2022

Course Information

<i>Course Number/Section</i>	ACCT 6202.0W1
<i>Course Title</i>	Accounting For Managerial Decision Making And Control
<i>Term</i>	Fall 2022

Professor Contact Information

<i>Professor</i>	Surya Janakiraman
<i>Office Phone</i>	972-883-6370
<i>Email Address</i>	Use eLearning message function
<i>Office Location</i>	JSOM 4.806
<i>Online Office Hours</i>	Mondays 5:00 – 6:00 PM & Thursdays 2:00 – 3:00 PM Mondays 5:00 – 6:00 PM (Click here to join the meeting) Thursdays 2:00 – 3:00 PM (Click here to join the meeting)

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

If you are required to take ACCT 6301 (Financial accounting) and ACCT 6202, then the preferred sequence is to take 6301 before you take 6202. Even though 6301 is not a pre-requisite for this course, some exposure to financial accounting is desirable.

Course Description

This course introduces you 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 firm. 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 course is to familiarize you with the requisite technical skills for problem solving; for example, determining unit product costs, estimating cost functions, budgeting, performance reporting, allocating resources efficiently within the firm, 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 so that the course contents will help you to develop these skills.

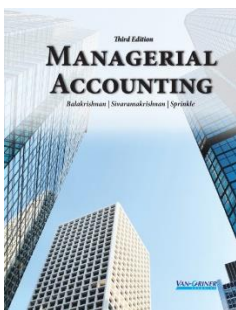
Student Learning Objectives/Outcomes

SLO 1: 1.Demonstrate the proper use of fundamental cost and management accounting concepts in identifying, measuring, analyzing, interpreting, and communicating information in pursuit of an organization's goals.

SLO #2: Able to apply the principles of costing, including Activity Based Costing, to support organization's strategy, improve operations, or manage activities and their resulting costs.

SLO #3: Learn to analyze the management control systems designed for performance measurement and appraisal to measure the performance of employees in order to motivate the employees to direct their efforts toward achieving the organization's goals.

Required Textbooks and Materials



Managerial Accounting by Balakrishnan, Sprinkle, and Sivaramakrishnan
3rd edition; Published by Van-Griner

ISBN for Print: 978-1-64565-131-4 ISBN for eBook: 978-1-64565-134-5

Home page for the book (Publisher): <https://store2.van-griner.com/product/managerial-accounting/>

Textbooks and some other bookstore materials can be ordered online through Off-Campus Books <http://www.offcampusbooks.com> or the UT Dallas Bookstore <http://www.bkstr.com/texasatdallasstore/home>.

Do not buy older editions.

Technical Requirements

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important technical requirements on the [Getting Started with eLearning](#) webpage.

Course Access and Navigation

This course can be accessed using your UT Dallas NetID account on the [eLearning](#) website.

Please see the course access and navigation section of the [Getting Started with eLearning](#) webpage for more information.

To become familiar with the eLearning tool, please see the [Student eLearning Tutorials](#) webpage.

UT Dallas provides eLearning technical support 24 hours a day, 7 days a week. The [eLearning Support Center](#) includes a toll-free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service.

Communication

This course utilizes online tools for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please visit the [Student eLearning Tutorials](#) webpage for video demonstrations on eLearning tools.

Student emails and discussion board messages will be answered within 3 working days under normal circumstances.

Distance Learning Student Resources

Online students have access to resources including the McDermott Library, Academic Advising, The Office of Student AccessAbility, and many others. Please see the [eLearning Current Students](#) webpage for more information.

Server Unavailability or Other Technical Difficulties

The University is committed to providing a reliable learning management system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the online [eLearning Help Desk](#). The instructor and the eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

Course Organization

Learning is a complex process. Various aspects of this course have been designed to help you with the learning process. I am giving below a set of guidelines which may help you to get the maximum benefit out of this course. Of course, the learning process is highly individualistic and hence you may want to explore and find out what works for you the best.

(i) Textbook: 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. Please spend at least an hour or two reading the textbook before and after you go through the PowerPoint file for each lecture. 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 and not everything discussed in the PowerPoint lecture can be found in the textbook. You will be held responsible for everything in the textbook (unless I explicitly omit it from the exam coverage) and the contents of PowerPoint in quizzes and exams.

(ii) Practice Problems: I have provided to you suggested solutions to selected problems (they are listed at the end of this syllabus. I have labeled them as “Practice problems”) from your textbook for each module. You should try to solve these problems on your own (i.e., without looking at the suggested solutions first) as soon as you go through the PowerPoint file and after reading the chapter from your book. This will really help you to test your understanding of the material covered in the book and the lecture. It is imperative that you solve the problems

that are identified as “Practice problems” for each of the modules. Just like any mathematics course, the more problems you solve, the better you are in an accounting course!

(iii) Tests: You will be taking 2 tests during the course. The purpose behind the Tests is to test your basic understanding of the course material. At least 25% of the Test questions will be similar to the “practice problems” or chapter quiz questions.

(iv) Exams: There are two exams in the course. The final exam (Exam II) is proctored. Again, at least 25% of the questions in the exams will be similar to the practice problems and the chapter quiz questions. The questions in the exam can include “True or False”, “multiple choice”, “fill in the blanks” type questions, and “structured problems”.

(v) Chapter quizzes: For each module, I have provided you a self-assessment quiz. You should take this quiz after going through the PowerPoint lecture(s) for the module, the practice problems, and the relevant chapters from the textbook. You will get immediate feedback to these quizzes. The chapter quizzes are due one day before the test or exam in which the chapter is covered. However, I recommend that you complete the quiz as soon as a chapter is covered instead of waiting until the deadline. Late submissions are NOT accepted.

Tests/Exams:

All tests and exams are administered online through eLearning. All tests and exams are timed. You can take any test/exam at any time that is convenient to you during the testing window. Usually, the testing window commences @ 8 AM on a Friday and ends at 11:59 PM on the following Sunday. Once you begin a test/exam, you can't pause. You **need to submit** the test/exam **before the expiry of the test/exam window**. For example, if a test is due at 11:59 PM and the allowed time for the test is one hour, then you need to begin the test at least at 10:59 PM if you want to make use of the full time allowed for the test.

Time allowed for tests can vary between 60 and 75 minutes depending on the length of the test. The number of questions per test is usually between 15 and 20. The test questions can be multiple choice, true or false or fill in the blank questions.

The final exam is proctored (see details below). Time allowed for exams is usually 2.5 hours. Exam questions can be multiple choice questions and problem-solving questions. You need to show steps for problem-solving questions. You should type your answer for the problem-solving questions in the answer box. eLearning editor is similar to word editor. If you want, you may create a message using message function in eLearning and practice typing in the message box to simulate exam answer box typing conditions. **Do NOT attempt to cut and paste (or attach) from another application such as Excel or Word into eLearning answer box.** It may not work! Even if the copied material appears in your browser, it may not be in your answer box when I grade your exam. Moreover, you may get an error message when you try to submit the completed exam. Please directly type your answer into the eLearning answer box. More details about the test/exam will be posted in eLearning about 4 days in advance of any test/exam.

Proctored Final Exam (Exam II) Procedures

The final exam is proctored and will use Honorlock.

Please see the testing center website for more information <https://ets.utdallas.edu/testing-center>.

The proctored final exam is closed book and closed notes. You are allowed to carry “written/printed notes” not exceeding 2 PAGES (either back-to-back on one sheet OR only one side on 2 sheets) of size 8.5”X11”. You are also allowed to carry ANY type of calculator. You are NOT allowed to open ANY window, OTHER than the testing window.

Academic Calendar

WEEK/ DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
1 08/22 - 08/28	Introduction (Module 1) Identifying and estimating costs and benefits	Chapter 1 Chapter 2	Chapter quiz from module 1 Chapter quiz from module 2	09/15 @ 11:59 PM
2 08/29 - 09/04	Cost flows and cost terminology (Module 3)	Chapter 3	Chapter quiz from module 3	09/15 @ 11:59 PM
09 / 05	Labor Day (No class)			
3 09/06 - 09/11	Cost estimation (Module 4)	Chapter 4	Chapter quiz from module 4	09/15@ 11:59 PM
4A 09/12 – 09/15	Prepare for Test 1 (Modules 1 through 4) Go through PowerPoint lectures, tutorials, Chapters 1 – 4 from textbook, assigned problems from book and Chapter quizzes for modules 1 through 4			
4B 09/16 - 9/18	Test 1 (Covers modules 1 through 4) Test 1 window opens 09/16 @ 8:00 AM and closes on 09/18 @ 11:59 PM			09/18 @ 11:59 PM
5 09/19 - 9/25	Cost-Volume-Profit analysis (Module 5)	Chapter 5	Chapter quiz from module 5	10/06 @11:59 PM
6 09/26 - 10/02	Short-run decisions (Module 6)	Chapter 6	Chapter quiz from module 6	10/06 @11:59 PM

WEEK/ DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
7A 10/03 - 10/06	Prepare for Exam 1 (Modules 1 through 6) Go through PowerPoint lectures, tutorials, Chapters 1 – 6 from textbook, assigned problems from book and Chapter quizzes for modules 1 through 6			
7B 10/07 - 10/09	Exam I Covers chapters 1 through 6 (Modules 1 – 6) Exam I window opens 10/07 @ 8 AM and closes on 10/09 @ 11:59 PM			10/09 @ 11:59 PM
8 10/10 - 10/16	Master budget (Module 7)	Chapter 7	Chapter quiz from module 7	11/03 @ 11:59 PM
9 10/17 - 10/23	Variance analysis (Module 8)	Chapter 8	Chapter quiz from module 8	11/03 @ 11:59 PM
10 10/24 - 10/30	Cost allocation concepts (Module 9)	Chapter 9	Chapter quiz from module 9	11/03 @ 11:59 PM
11A 10/31 - 11/03	Prepare for Test 2 (Modules 7 through 9) Go through PowerPoint lectures, tutorials, Chapters 7 – 9 from textbook, assigned problems from book and Chapter quizzes for modules 7 through 9			
11B 11/04 - 11/06	Test 2 Covers chapters 7 through 9 (Modules 7 – 9) Test 2 window opens 11/04 @ 8 AM and closes on 11/06 @ 11:59 PM			11/06 @ 11:59 PM
12 11/07 - 11/13	Activity based costing (Module 10)	Chapter 10	Chapter quiz from module 10	12/08 @ 11:59 PM
13 11/14 - 11/20	Decentralized organizations (Module 11)	Chapter 12	Chapter quiz from module 11	12/08 @ 11:59 PM

WEEK/ DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
14 11/21 - 11/27	Fall break / Thanksgiving holidays (No classes)			
15 11/28 - 12/04	Strategic planning and control (Module 12)	Chapter 13	Chapter quiz from module 12	12/08 @ 11:59 PM
16 12/05 - 12/08	Prepare for Final Exam (Exam II) Go through PowerPoint lectures, tutorials, Chapters 7 – 10, 12 and 13 from textbook, assigned problems from book and Chapter quizzes for modules 7 through 12			
16 12/09 - 12/12	Exam II (Proctored) Covers modules 7 – 12 (Chapters 7, 8, 9, 10, 12 and 13) Final exam window opens @ 8:00 AM on 12/09 and closes on 12/12 @ 11:59 PM*			

* You need to check the working hours of your proctor and superimpose any constraints from the proctor to the test window.

Practice problems

The suggested solutions for the following problems are provided to you (check the link “**suggested solutions to practice problems**”). It is highly recommended that you try to solve the following problems before you consult the solutions. You can expect at least a few questions in every quiz or exam to be similar to some of the following problems. The solutions to these problems are posted under each module in the course content folder. If the solution for a particular problem is not available, then that problem is discussed in the tutorial.

Chapter	Topic	Core assignment material
1	Introduction	1.35, 37, 38, 54, 57
2	Identifying and estimating costs and benefits	2.13, 14, 15, 27, 33, 40, 42, 43, 51
3	Cost flows and cost terminology	3.1, 14, 15, 28, 34, 39, 44, 48, 58
4	Cost estimation	4.16, 17, 18, 35, 38, 42, 52, 54, 58
5	CVP analysis	5.16, 22, 35, 44, 54, 60
6	Short run decisions	6.29, 37, 43, 52, 53, 56
7	Master budget	7.16, 26, 34, 39, 47, 54, 61
8	Variance analysis	8.22, 27, 30, 38, 42, 49, 56, 60
9	Cost Allocations: Theory and Applications	9.26, 28, 33, 37, 48, 50, 54
10	Activity based costing	10.16, 30, 37, 44, 60, 64
11	NOT COVERED IN THE COURSE	

12	Decentralized organizations	12.13, 18, 21, 24, 36, 40, 46, 49, 50, 54
13	Strategic planning and control	13.21, 27, 32, 40, 46

Class Materials

The Instructor may provide class materials that will be made available to all students registered for this class as they are intended to supplement the classroom experience. These materials may be downloaded during the course, however, these materials are for registered students' use only. Classroom materials may not be reproduced or shared with those not in class, or uploaded to other online environments except to implement an approved Office of Student AccessAbility accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Class Participation

Regular class participation is expected. Students who fail to participate in class regularly are inviting scholastic difficulty. It also includes engaging in group or other activities during class that solicit your feedback on homework assignments, readings, or materials covered in the lectures (and/or labs). Class participation is documented by faculty. Successful participation is defined as consistently adhering to University requirements, as presented in this syllabus. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Class Recordings

Students are expected to follow appropriate University policies and maintain the security of passwords used to access recorded lectures. Unless the Office of Student AccessAbility has approved the student to record the instruction, students are expressly prohibited from recording any part of this course. Recordings may not be published, reproduced, or shared with those not in the class, or uploaded to other online environments except to implement an approved Office of Student AccessAbility accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Grading Policy

The course grade is calculated as below:

<u>Test/Exam</u>	<u>Weight for course grade</u>
Chapter quizzes ^a	15%
Tests 1 & 2 ^b	25 %
Exam I	25 %
Exam II	35 %
Total	100 %

^a For the purpose of course grade, I will take the **eight best chapter quiz grades**.

^b 15% of weight will be given to the better of the two test scores and 10% weight will be given to the other test score.

Grading Scale

The following scale reflects, on the average, how points were translated into letter grades, in the past. However, please keep in mind that the cutoff for letter grades do change from year to year (cutoff can change only downwards) and 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.

<u>Total score</u>	<u>Letter Equivalent</u>
95% and above	A
90% – 94%	A-
85% – 89%	B+
80% – 84%	B
75% – 79%	B-
70% – 74%	C+
65% – 69%	C
Less than 65%	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), and the standards that are expected in a rigorous master’s program.

Accessing Grades

Students can check their grades by clicking “My Grades” under Course Tools after the grade for each assessment task is released. Click on the numerical score for a test/exam to view the graded test or exam.

Course Policies

I do not give makeup exams unless you have my prior permission. **If you fail to take an exam or test without my prior permission, then you are automatically given a grade of zero.**

Family/medical emergencies are the only reasons for makeup exams. **Please do not ask for**

adjustment in exam/test dates because of travel or work-related reasons. Internet failure is not an excuse for makeup exam. In case of any technical difficulties during tests/exams, take a screen shot and call Blackboard help and document the problem. Makeup exam/test can have a format different from the regularly scheduled exam/test. For example, makeup test/exam can be a case study.

Extra Credit

You can't make up any shortfall in a test or an exam by offering to do additional work for extra credit. I would urge you to put in that effort **BEFORE** you sit for a quiz or an exam.

Late Work

Exams and assignments must be completed within the assigned time frame unless you have prior permission from the instructor. Late submissions, without prior permission, will not be accepted. Late submissions with prior permission may be penalized.

Special Assignments

There is **no scope** for any special assignments in this course.

Class Participation

Students are required to login regularly to the online class site. I will use the tracking feature in eLearning to monitor student activity. Students are also required to participate in all class activities such as discussion board, chat or conference sessions and group projects. All my communications will be primarily through eLearning. You should regularly read my posts in the discussion board "Important Course Related Announcements".

Classroom Citizenship

The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper netiquette when interacting with class members and the professor.

Academic Integrity

You are not allowed to collaborate with anyone during tests/exams. Any cheating will result in a failing grade in the course.

Comet Creed

This creed was voted on by the UT Dallas student body in 2014. It is a standard that Comets choose to live by and encourage others to do the same:

"As a Comet, I pledge honesty, integrity, and service in all that I do."

Academic Support Resources

The information contained in the following link lists the University's academic support resources for all students.

Please go to [Academic Support Resources](#) webpage for these policies.

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 review the catalog sections regarding the [credit/no credit](#) or [pass/fail](#) grading option and withdrawal from class.

Please go to [UT Dallas Syllabus Policies](#) webpage for these policies.

The descriptions and timelines contained in this syllabus are subject to change at the discretion of the Professor.