

Course Syllabus – Fall 2023

ACCT 2302 –Intro to Managerial Accounting

Sections 001 and 002

Professor Contact Information

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Office hours – TBD, will be available via Microsoft Teams

Course Information

Course Prefix, Number, Section	ACCT 2302 (Sections 001 and 002)
Course Title	Intro to Managerial Accounting
Term	Fall 2023
Days & Times	MWF 10am – 10:50am (001) MWF 11am – 11:50am (002)

Course Description

This course is an introduction to the determination, development, and uses of internal accounting information needed by management to satisfy customers while continuously controlling and containing costs. The course is designed to benefit all students who will be future users of accounting information

Student Learning Objectives/Outcomes

Learning Objectives

- (1) Obtain a basic understanding of managerial accounting concepts
- (2) Conduct cost-volume-profit analyses
- (3) Differentiate between job-order and process costing
- (4) Develop an understanding of the role of activity-based costing and management in decision making
- (5) Preparation of schedules used for profit planning and analyses of budget variances
- (6) Discuss how relevant information is used to make marketing and production decisions.

Required Textbooks and Materials

Required Text: *Managerial Accounting for Undergraduates* (3rd edition), by Christensen, Hobson, Wallace, and Matthews, Cambridge Publishers, 2024 (ISBN 978-1-61853-442-2).

Course Website: Also required is a (free) subscription (that comes with your NEW text) to *myBusinessCourse* (mBC). Note that this is also where you will provide homework answers and take pre-class reading assessments

We have negotiated a reduced price of \$65 for the e-book and online component for this course for purchases made through eLearning. The link will be available when eLearning opens.

Student Resources

Students who have tested positive for COVID-19 or may have been exposed should not attend class in person and should instead follow required disclosure notifications as posted on the university's website (see "[What should I do if I become sick?](#)")

COVID-19 Resources

[Comets United webpage](#): check frequently

[FAQ](#): check out the FAQs and reach out to your instructor or academic advisor if answers are not included

[Student Resources](#): a variety of resources are available to help students to obtain counseling, health care, and academic support.

Assignments & Academic Calendar

(Topics, Reading Assignments, Due Dates, Exam Dates)

See last page of the syllabus for class schedule.

Homework – **ACCOUNTING IS NOT A SPECTATOR SPORT!**

There will be suggested exercises and/or problems to be worked for each chapter. While there will be NO points allocated to homework, there is a direct correlation between working problems and performing successfully on quizzes and examinations. It is your responsibility to ask for help when you feel you need it. You are encouraged to ask questions. Solutions to the suggested exercises and/or problem will be posted on eLearning or you may complete the assigned homework in Connect.

Pre/Post Class Activities

Pre-Class Activities (in MBC)

For each chapter, a prework activity will be required to be completed in MBC. The purpose is to expose you to key concepts from the chapter and give you a foundation in the topics. Most students should take about an hour per chapter.

Post-Class Activities (Quizzes, Simulations and Graded Review Activities)

The purpose of quizzes is to encourage you to stay on top of the material. As this course builds upon itself throughout the semester, getting behind in one chapter will cause you to fall behind in subsequent chapters. Some weeks, small group case studies or other activity will count as the quiz, or there might be both in some weeks. The in class, graded activities will not always be preannounced. Items that are completed in class require in person attendance.

Students will have 2 weeks from the date of the quiz or activity to review their graded quiz. If you feel that your grade posted in eLearning was in error (i.e. a zero when you took the quiz) you must bring that to the instructor's attention within two weeks as well.

Grading for Pre-Class and Post Class Activities.

I will NOT give any make-up SmartBook or Post-Class Activities for any reason. I will drop your FOUR lowest grades (out of the total Pre-Class and Post-Class activities, which can be Quizzes, Simulations or Review Activities) and the remaining will be applied to your grade. This is intended to allow for work, COVID related concerns, illness, travel, business needs and other personal absences that may be required during the semester.

Exams

There will be FOUR examinations in this course. These will all be closed-book/notes and no scratch paper will be allowed. The Final exam will consist of new material from Module 4 and will be cumulative from the beginning of the semester. The format will be a combination of multiple choice questions, short answer and/or workout problems.

Exams will not be returned to students. Grades will be posted in eLearning and exams will not be returned to students. Students will have 2 weeks from the day exam grades are posted to review their exams with the TA. You will be given a short time period (approximately 10 minutes) to review your exam and no notes or pictures can be taken of the exam.

Make-up exams will be given **ONLY** for excused absences, which must be determined **prior** to the exam. Excused absences may be given for **verifiable** medical or family emergencies. Written documentation must be provided for substantiation of the absence. Students who do not show up for an exam, and for whom prior arrangements have not been made will receive a score of 0. **There is no guarantee that the level of difficulty of the make-up exam will be compatible to that of the original test.** All make-up exams will be taken at a time determined by the instructor.

Classroom Conduct Requirements Related to Public Health Measures

UT Dallas will follow the public health and safety guidelines put forth by the Centers for Disease Control and Prevention (CDC), the Texas Department of State Health Services (DSHS), and local public health agencies that are in effect at that time during the Fall 2021 semester to the extent allowed by state governance. Texas Governor Greg Abbott's Executive Order [GA-38](#) prohibits us from mandating vaccines and face coverings for UT Dallas employees, students, and members of the public on campus. However, we strongly encourage all Comets to get vaccinated and wear face coverings as recommended by the CDC. Check the [Comets United: Latest Updates webpage](#) for the latest guidance on the University's public health measures. Comets are expected to carry out [Student Safety](#) protocols in adherence to the Comet Commitment. Unvaccinated Comets will be expected to complete the [Required Daily Health Screening](#). Those students who do not comply will be referred to the Office of Community Standards and Conduct for disciplinary action under the [Student Code of Conduct – UTSP5003](#).

Grading Policy

Your final grade in this course will be determined as follows:

	% of Grade		Grade	% Range
Pre/Post-Class Activities*	20%		A+	97-100%
Exam 1	15%		A	93-96.9%
Exam 2	20%		A-	90-92.9%
Exam 3	20%		B+	87-89.9%
Exam 4/Final Exam (Cumulative)	25%		B	83-86.9%
Total Points	100%		B-	80-82.9%
<i>*after FOUR lowest grades are dropped</i>			C+	77-79.9%
			C	73-76.9%
			C-	70-72.9%
			D+	67-69.9%
			D	63-66.9%
			D-	60-62.9%
			F	Below 59.9%

For Accounting majors it is required that you receive a C or better in this class to take Intermediate Financial Accounting 1 (ACCT 3331).

Extra Credit

There will be no extra credit available during the semester or at the conclusion of the semester. If you find yourself a few points short of your desired goal at the end of the semester, do not email me and ask for something to do for additional credit! I will not create, and grade, a special assignment for just you! How many points you accumulate during the semester is up to you! There will be no extra credit available during the semester or at the conclusion of the semester.

DO NOT CHEAT OR PLAGARIZE. IF YOU ARE CAUGHT CHEATING MY RECOMMENDATION TO STUDENT AFFAIRS WILL BE AN F FOR THE COURSE.

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 Accessibility accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Class Attendance

The University's attendance policy requirement is that individual faculty set their course attendance requirements. Regular and punctual class attendance is expected. Students who fail to attend class regularly are inviting scholastic difficulty. In some courses, instructors may have special attendance requirements; these should be made known to students during the first week of classes. Faculty have the discretion to set an attendance policy for their in-person meetings, but the absences due to COVID-19 cannot be counted against a quarantined student.

Class Participation

Regular class participation is expected regardless of course modality. Students who fail to participate in class regularly are inviting scholastic difficulty. A portion of the grade for this course is directly tied to your participation in this class. 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](#).

Classroom Citizenship

All students should respect each person's right to learn and attend this class. Laptops and all other devices used in class should only for the Microsoft Teams. Students will not be allowed to stream non-class related content, use social media or other items that could be distracting others. **Absolutely no recording or photos allowed for any reason (other than by the faculty member).**

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 see <http://go.utdallas.edu/academic-support-resources>.

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

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

ACCT2302 - Introduction to Managerial Accounting					
Fall 2023 Professor Kathy Zolton (Text: Cambridge Christensen 3e, Online MBC is required)					
ACCT 2302 Sections 001 and 002					
Week #			CLASS TOPIC	CH	Exercises & Problems (suggested)
Module 1 Opens 8/21/23					
1	8/21/2023	Obtain the textbook! Read Chap 1 Read Chap 2	Chap 1 - Overview of Managerial Accounting Chap 2 - Managerial Accounting Concepts and Cost Flow <i>(ignore pages 2-15 through 2-21)</i>		To be posted
2	8/28/2023	Read Chap 3	Chap 3 - Cost Accounting Systems Job Order Costing <i>(ignore Journal Entries)</i>		
3	9/4/2023 <i>(Labor Day Monday)</i>	Read Chap 4	Chap 4 - Cost Accounting Systems Process Costing <i>(ignore Journal Entries, pages 4-16 through 4-17)</i>		
4	9/11/2023	Review/Workout	Mon & Wed - Finish Up/Review Fri - Exam 1 in Class		Exam 1 Covers Chapters 1, 2, 3 and 4
Module 2 Opens 9/15/23					
<i>*skip Chapter 5</i>					
5	9/18/2023	Read Chap 6	Chap 6 - Cost Volume Profit Relationships		
6	9/25/2023	Read Chap 7	Chap 7 - Variable Costing:A Tool for Decision Making		
7	10/2/2023	Read Chap 8	Chap 8 - Relevant Costs and Short Term Decision Making		
8	10/9/2023	Review/Workout	Mon & Wed - Finish Up/Review Fri - Exam 2 in Class		Exam 2 Covers Chapters 6, 7 and 8
#	Week of	PRE WORK	CLASS TOPIC	CH	Exercises & Problems (suggested)
Module 3 Opens 10/13/23					
9	10/16/2023	Read Chap 9	Chap 9 - Planning and Budgeting		
10	10/23/2023	Read Chap 10	Chap 10 - Flexible Budgets, Segment Reporting and Performance Analysis		
11	10/30/2023	Read Chap 11	Complete Chapter 10 Chap 11 - Standard Costing and Variance		
12	11/6/2023		Complete Chapter 11 Friday - Finish Up/Review for Exam 3		
13	11/13/2023	Monday	Mon Finish Up/Review Wed -Exam 3 in Class Fri - NO CLASS		Exam 3 Covers Chapters 9, 10 and 11
Module 4 Opens 11/10/23					
Thanksgiving Break - No Classes					
Week of	11/20/23				
14	11/27/2023	Read Chap 12	Chap 12 - Capital Budgeting		
15	12/4/2023 <i>(Reading Day Friday No Classes)</i>	Review	Review for Final Exam		
Thursday, 12/7 - Last Day of Classes					
Friday, 12/8 - Reading Day (No Classes)					
Date/Time to be determined by University Saturday, 12/9 - Friday, 12/15				Final Exam is Cumulative Covers Chap 1-4, 6-12	

Schedule of Due Dates for Pre/Post Class Activities

Pre/Post Class Activities		Reading Assignment will be completed in MyBusinessCourse	
Activity #	Chapter	Activity	Due Date (11:59pm unless noted in class)
(1)	Overview	Syllabus Quiz (online)	Sunday, 9/4
(2)	1	Reading Assignment	Sunday, 8/27
(3)	2	Reading Assignment	Monday, 9/4
(4)	2	Job Costing Simulation	Friday, 9/1 in class
(5)	3	Reading Assignment	Sunday, 9/10
(6)	3	Subway Case Study	Friday, 9/8 in class
(7)	4	Reading Assignment	Sunday, 9/10
(8)	1, 2,3 & 4	In Class Review	Wednesday, 9/13 in class
E1	1, 2,3 & 4	Exam 1	Friday, 9/15 in class
Pre/Post Class Activities		Reading Assignment will be completed in MyBusinessCourse	
(9)	6	Reading Assignment	Sunday, 9/17
(10)	6	CVP Case Study	Friday, 9/22 in class
(11)	7	Reading Assignment	Sunday, 9/24
(12)	7	Var Costing Case Study	Friday, 9/29 in class
(13)	8	Reading Assignment	Sunday, 10/1
(14)	8	ST Decisions Sim	Friday, 10/6 in class
(15)	6, 7 and 8	In Class Review	Wednesday, 10/11 in class
E2	6, 7 and 8	Exam 2	Friday, 10/13 in class
Pre/Post Class Activities		Reading Assignment will be completed in MyBusinessCourse	
(15)	9	Reading Assignment	Sunday, 10/15
(16)	9	Master Budget	Friday, 10/20 in class
(17)	10	Reading Assignment	Sunday, 10/22
(18)	10	Simulation	Friday, 10/27 in class
(19)	11	Reading Assignment	Sunday, 10/29
(20)	11	Simulation	Friday, 11/3 in class
(21)	9,10 and 11	In Class Review	Monday, 11/13 in class
E3	9, 10 and 11	Exam 3	Wednesday, 11/15 in class
Pre/Post Class Activities		Reading Assignment will be completed in MyBusinessCourse	
(22)	12	Reading Assignment	Sunday, 11/26
(23)	12	Capital Case Study	Friday, 12/1 in class
E4/Final	All	Exam 4/Final	TBD by University

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