

Accounting for Managers: ACCT 6305/SYSM 6337
Spring 2024

<i>Professor</i>	Tae Wook (Ryan) Kim	
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<i>Office Location</i>	JSOM II 13.327	
<i>Office Hours</i>	By Appointment	
<i>Class Time and Location</i>	001: Wednesday	1:00pm-3:45pm, JSOM 2.801
	002: Monday	1:00pm-3:45pm, JSOM 2.903
	501: Tuesday	7:00pm-9:45pm, JSOM 2.904
<i>Teaching Assistant</i>	Gavin Liu; ruichao.liu@utdallas.edu	
<i>Office Location</i>	JSOM 14.321	
<i>Office Hours</i>	Feel free to reach out to Gavin anytime if you have any questions or concerns related to course materials. Gavin will get back to you as soon as possible.	

Course Description

This course consists of two parts – Financial Accounting (50%) and Managerial Accounting (50%). The purpose of the financial accounting part is to furnish students with a basic understanding of the financial reporting process (and in particular how financial statements are put together). Although the course principally concentrates on the production of financial statements, the aim is not to turn participants into practicing accountants. The philosophy is rather to provide an appreciation of the production process that is sufficiently detailed to give students the ability to successfully analyze a relatively complex set of financial statements. This ability is essential for elective accounting courses, which are mainly concerned with the analysis and interpretation of company financial statements in various contexts. Additionally, in a number of other core courses and several electives, the ability to extract relevant information from accounting data for the purpose of decision-making is an important skill.

Student Learning Objectives/Outcomes

- Be able to summarize the information provided by the balance sheet, income statement and statement of cash flows and interpret individual amounts (assets, liabilities, equities, revenues and expenses, cash flows from operating, investing and financing activities).
- Be able to compute financial ratios and use financial ratios and other information to compare companies competing in an industry in terms of profitability and liquidity (short and long term).
- Be able to use cost and management accounting concepts to assess challenges and develop solutions.
- Learn to analyze the accounting systems designed for performance measurement and appraisal to arrive at optimum solutions.

Textbooks and Materials

P. Easton, R. Halsey, and M. McAnally. *Financial and Managerial Accounting for MBAs (Sixth Edition)*. Cambridge Business Publishers. ISBN: 978-1-61853-359-3.

Please note that the textbook is recommended, not required, for this course. Textbooks can be ordered online or purchased at the [UT Dallas Bookstore](#).

Important Dates

<i>January 16-22</i>	<i>Mon/Tue/Wed</i>	<i>First day of class (WELCOME 😊)</i>
<i>January 31</i>	<i>Wednesday</i>	<i>Last day to drop course without a "W"</i>
<i>February 12-14</i>	<i>Tuesday-Wednesday</i>	<i>Exam 1 @ Testing Center</i>
<i>March 11-17</i>	<i>Monday-Friday</i>	<i>Spring Break, no class</i>
<i>March 25-27</i>	<i>Tuesday-Wednesday</i>	<i>Exam 2 @ Testing Center</i>
<i>April 22-24</i>	<i>Mon/Tue/Wed</i>	<i>Last day of lecture</i>
<i>April 30- May 1</i>	<i>Tuesday-Wednesday</i>	<i>Exam 3 @ Testing Center</i>

A list of more detailed course schedule will be posted on eLearning separately.

Grading Policy

Class Participation	10%
3 Assignments	15%
Exam 1	25%
Exam 2	25%
Exam 3	25%

Testing Center Registration: Students should reserve a seat **NO LATER THAN 48 HOURS** prior to exam time at <https://ets.utdallas.edu/testing-center/students/>.

Class Procedure

Class sessions will be a combination of lecture, problem solving, and discussion. Students should bring to each class session a copy of that day's PowerPoint handout (available on eLearning prior to class) and a basic calculator for in-class problem solving. It is recommended that you read the assigned chapter in the textbook and the corresponding PowerPoint handout before class. **Classroom attendance is critical to your success in this course.** Neither the office hour nor e-mail communication serves as a substitute for class teaching.

Homework Assignments

There will be 3 homework assignments during the semester to reinforce the skills necessary to do well on quizzes and exams. Homework assignments are take-home and available on eLearning. All homework assignments must be submitted electronically by midnight of the due date for all students. No late homework will be accepted and there will be no opportunities to make up missed homework, unless with signed document from authorized persons. **The homework will be graded based on effort.** Solutions will be posted after the due date, and **it is your responsibility to check your answers and study the solutions.**

Exams

All students **MUST** take all of the exams and are expected to take the exam at scheduled time (see next section for exceptions). The exam dates are tentatively scheduled as listed above. Exams will be closed-book (100% INDEPENDENT work!) and closed notes.

Exam formats will include a combination of multiple-choice questions, questions requiring short written responses, and problems requiring calculations and presentation of comprehensive solutions. Concepts from handouts and class discussions will be included on the exam.

Exam Make-up Policy

At my discretion, either a make-up exam will be scheduled or a reallocation of the weight to remaining examinations will be made. The arrangement will be made **only** for excused absences, which must be communicated with me via email **at least three workdays prior to the exam** (unless an emergency arises). Excused absences may be given for verifiable medical situations, family emergencies, or other difficulties in taking the exam at the scheduled time. Students who do not take an exam without making prior arrangements with me as described above will receive a zero. Make-up exams will be different from the exam given for the whole class and I do not guarantee that the level of difficulty of the make-up exam will be comparable to that of the exam given at the scheduled time.

Class Attendance

Regular class attendance is expected. Students who fail to attend class regularly are inviting scholastic difficulty. 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 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](#).

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.

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.

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.

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.”

Effective communication is key to a successful learning experience. Please email me your concerns and/or suggestions in a timely fashion. I will be happy to accommodate them.

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