



**Introductory Management Accounting  
ACCT 2302  
Spring 2024**

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**Instructor**

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Office Hours: By appointment

**Class Schedule**

Section 002: Mon & Wed	10:00am – 11:15pm (JSOM 1.117)
Section 003: Mon & Wed	11:30pm – 12:45pm (JSOM 1.110)
Section 005: Mon & Wed	01:00pm – 02:15pm (JSOM 2.106)

**Teaching Assistant**

Hangu Chen  
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Office Hours: By appointment

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

A grade of C or better in Introductory Financial Accounting (ACCT 2301) is a pre-requisite for this course.

**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 firm. In short, this course is about developing and using measurement systems to support decision-making and performance evaluation.

**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) Prepare schedules used for profit planning and analyses of budget variances
- 6) Discuss how relevant information is used to make important business decisions

## Course Format

The course, like all accounting courses, will rely on problem solving as the main pedagogical tool. Classroom attendance is critical to your success in this course! A typical class session will involve discussion of concepts, numerically analyzing some illustrative situations and understanding the context-specific use of accounting information.

**Students should bring to each class session a printed copy of that day's lecture notes** (available on eLearning prior to each class) and a calculator for problem solving. These summaries are just outlines and not substitutes for the content discussed during the class sessions. It will greatly benefit you if you familiarize yourself with the assigned textbook chapters before every session. Frequently, I will also post extra material on eLearning that will be discussed in class.

The modality of this course is “traditional classroom” (office hours may be via Microsoft Teams). An option to attend this course asynchronously is not available.

## Class Recordings and Material

Classroom instruction will not be recorded. Unless the Office of Student AccessAbility has granted special approval, students are expressly prohibited from recording any part of this course. Failure to comply with these University requirements is a violation of the Student Code of Conduct.

The instructor will 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.

## COVID-19 Guidelines and Resources

The information contained in the following link lists the University's COVID-19 resources for students and instructors of record. Please see <http://go.utdallas.edu/syllabus-policies>.

## Textbook

**Introduction to Managerial Accounting with Connect Access, 9<sup>th</sup> edition** by Brewer, Garrison, and Noreen. Cambridge Business Publishers (**Discounted ISBNs: Online Access 9781266174070**) (*not required*)

Students purchasing via eLearning/Blackboard can purchase directly from McGraw Hill for \$75, which includes CONNECT and the eBook. Video Instructions for Connect Sign up: <https://video.mhhe.com/watch/UZnyThhiZgbh3pKQFBiQUZ>

## 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 (<https://ets.utdallas.edu/elearning/students/current/getting-started>) for more information. To become familiar with the eLearning tool, please see the Student eLearning Tutorials (<https://ets.utdallas.edu/elearning/students/current/tutorials>) webpage.

UT Dallas provides eLearning technical support 24 hours a day, 7 days a week. The eLearning Support Center (<https://ets.utdallas.edu/elearning/helpdesk>) includes a toll-free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service.

## Technical Support

Students experiencing problems with their UT Dallas net ID accounts may contact the Office of Information Technology by calling (972) 883-2911 or emailing [assist@utdallas.edu](mailto:assist@utdallas.edu). Students experiencing problems with eLearning can contact eLearning Helpdesk by calling (866) 588-3192 or accessing [www.ets.utdallas.edu/elearning/helpdesk](http://www.ets.utdallas.edu/elearning/helpdesk).

## 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 (<https://ets.utdallas.edu/elearning/students/current/getting-started>) webpage.

## Email Communication

When sending an email, students must make sure to include the course and section numbers (e.g., ACCT 2302.003) in the subject line. All email communication must be through UTD email accounts. Because of security concerns, emails originating from personal email accounts (e.g., Gmail, Yahoo, etc.) will not be answered. **Any direct messages to the professor sent via Microsoft Teams chat will not be answered.**

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

## Grading Policy

Midterm Exam (Highest Score)	20%
Midterm Exam (2 <sup>nd</sup> Highest Score)	15%
Midterm Exam (3 <sup>rd</sup> Highest Score)	5%
Quizzes (Weekly) – three lowest grades will be dropped.	25%
Homework Assignments (2)	10%
Final Exam	25%

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

Final grades will be assigned using the +/- system of grading and will follow the general guidelines below:

<b>Numeric Grade (Out of 100)</b>	<b>Letter Grade</b>	<b>Numeric Grade (Out of 100)</b>	<b>Letter Grade</b>
97 – 100	A+	73 - 75	C
93 – 96	A	70 - 72	C-
90 - 92	A-	67 - 69	D+
87 – 89	B+	63 - 66	D
83 – 86	B	60 - 62	D-
80 - 82	B-	<60	F
76 – 79	C+		

### **Quizzes**

There are weekly quizzes which will be posted on eLearning and will be due by 8:00 am on Monday of the following week. Attending the lectures or going through the slides and the lecture notes will help perform better in the quizzes.

### **Homework Assignments**

The purpose of homework assignments is to make students apply the concepts learned to solve problems. Homework assignments are intended to help students develop critical thinking and team skills. There are in total two assignments. Instructions for each assignment will be announced by the professor.

Students are responsible for submitting the answers to the assignment by uploading them to eLearning by the due day (see Tentative Schedule below), 11:59pm. Assignments submitted late will not be considered, and no grace period will be allowed.

### **Exams**

**Midterm exams are not cumulative** and are in multiple-choice format. The midterms will be closed book.

**The final exam will be cumulative** and **may** have both multiple choice and descriptive questions. The final exam will also be closed book. It will be conducted during exam week. More details about the final exam will be discussed two weeks before the exam.

Students may use a calculator (but not your cell phone) that does not store text when taking the exams. Students will have up to 75 minutes to finish each midterm exam and 3 hours to finish the final exam.

## **Incomplete Grade Policy**

As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of **F**.

## **Student Conduct and Discipline**

The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UTD publication, *A to Z Guide*, which is provided to all registered students each academic year.

The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the *Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3*, and in Title V, Rules on Student Services and Activities of the university's *Handbook of Operating Procedures*. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SU 1.602, 972/883-6391).

A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

## **Academic Integrity**

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

## **Withdrawal from Class**

The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any students. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.

## **Email Use**

The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of everyone in an email exchange. The university encourages all official student email correspondence to be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individuals corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel.

## **Student Grievance Procedures**

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's Handbook of Operating Procedures.

In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the Dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.

Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.

## **Office of Student AccessAbility**

It is the policy and practice of The University of Texas at Dallas to make reasonable accommodation for students with properly documented disabilities. However, written notification from the Office of Student AccessAbility (OSA) is required. If you are eligible to receive accommodation and would like to request it for this course, please discuss it with me and allow one-week advance notice. Students who have questions about receiving accommodations, or those who have, or think they may have, a disability (mobility, sensory, health, psychological, learning, etc.) are invited to contact the Office of Student AccessAbility for a confidential discussion. OSA is in the Administration Building, suite 2.224. They can be reached by phone at 972-883-2098, or by email at [studentaccess@utdallas.edu](mailto:studentaccess@utdallas.edu).

## **Supplemental Instruction (SI)**

Supplemental Instruction (SI) may be offered for this course. SI sessions are free peer-facilitated study sessions, scheduled two or three times per week. Sessions are facilitated by an SI Leader, who has taken the course and received a high final grade. Attendance is voluntary. For information about the days, times, and locations for SI sessions, refer to: <http://www.utdallas.edu/studentuccess/help-with-courses/supplemental-instruction/>

## **Accounting Tutoring Lab**

This is an additional free resource for students attending core accounting courses. The lab provides one-on-one help with accounting graduate students. Check the lab schedule by visiting <https://jindal.utdallas.edu/student-resources/accounting-tutoring-lab/>.

## **UTD's 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.

## **Course Policy: Be Advised**

### **1. General**

- a) Announcements or changes will be made through the eLearning and/or UT Dallas email and it is your responsibility to log into eLearning (Blackboard) periodically (e.g., weekly, daily) and review the provided materials. The instructor makes every effort to inform you of any changes.
- b) Read the syllabus thoroughly and get familiar with the course policy, assignments, due dates and expectations.
- c) The office hours are to be used to discuss specific concerns and should not be viewed as an opportunity for additional instruction or tutoring. Your primary source of instruction is classes, eLearning materials, the research you conduct online to complement your learnings and books you review from UT Dallas digital library.

- d) Without exception, you **MUST** communicate with the instructor via your UTD email account only (FERPA purposes). Do not use a personal email account (e.g., Gmail, yahoo, etc.), it will not be answered.
- e) When sending an email to the instructor, make sure to include the course number, section and time. For example, ACCT 2302 1.00pm, or ACCT 2302 10am in the subject line.
- f) Any student who is found responsible for committing an act of academic dishonesty will receive a grade of “F” or “0” (zero) on that quiz, exam, or course.
- g) The instructor reserves the right to:
  - i. *Change the grading policy without any notice due to unforeseen circumstances such as dishonesty, cheating, etc.*
  - ii. *Change the already published grades on eLearning and/or Galaxy if there has been a miscalculation.*

## **2. Exams, Quizzes, Make-up, Extra Credit and Academic Dishonesty**

- a) There are three midterm exams in this course, and each has 20 multiple choice questions. The duration of midterm exam is 75 minutes. Exams cannot be taken sooner or later than scheduled dates, no exceptions. The final exam may have both multiple choice and descriptive questions. The duration of the final exam is 180 minutes.
- b) All exams are closed books/notes (no materials are allowed during the testing session). You may use a simple calculator for all exams.
- c) When the grades are posted on eLearning, you have 72 hours to review and notify the instructor if there is an issue with your grade, otherwise, the grade remains “as is” and will not be changed under any circumstances.
- d) Pay close attention to all the due dates and exam dates, so plan/schedule your personal activities around those dates. **Never purchase a plane ticket (no matter how cheap it is) before the posted final “Exam Week” (review UTD calendar for specific dates).**
- e) You will receive a grade of zero or “F” for any missed assignment, exam or quiz, no exceptions. There will be NO make-up for any missed assignment, quiz, exam nor any project for an extra credit. Emailing the instructor after an exam or a quiz and requesting extra credit for what actually earned will not be answered.
- f) Exam make up may be accepted only for medical emergencies (written statement justifying the situation from a physician required). Scheduling a surgery/operation on an exam date is not considered a medical emergency. The written statement should include the physician’s (not a physician assistant) address and phone number for the verification purpose. In medical emergency circumstances, your exam will include SIGNIFICANT discussion, essay, and short answer questions.

### **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.”

## **Syllabus Changes**

This syllabus contains policies and procedures for this class, including a tentative schedule that may be subject to changes. Announcements concerning changes can be made in class, through eLearning, or through UTD's email. It is the students' responsibilities to access eLearning and his or her UTD email periodically, in addition to attend classes or to communicate with the teaching assistant in case of a missed class, in order to keep track of these announcements.

<b>Tentative Schedule</b>				
<b>Date</b>	<b>Topic</b>	<b>Suggested Reading</b>	<b>Suggested Problems (E: Exercises, P: Problems)</b>	<b>Due dates</b>
Week 1 (Jan 15 - Jan 19)	Prologue - Managerial Accounting: An Overview	Prologue		
Week 2 (Jan 22 - Jan 26)	Managerial Accounting Concepts, Cost Flows	Chapter 1	E: 2, 3, 4, 5, 6,13 P:18, 23	
Week 3 (Jan 29 - Feb 2)	Job Order Costing	Chapter 2, Chapter 3	E: 1-8, 12-13 (Chapter 3 - E: 3,6) P: 19 (Chapter 3 - P: 13)	Quiz 1 due by Jan 29, 8am
Week 4 (Feb 5)	Exam Review (TA)			Quiz 2 due by Feb 5, 8am
Week 4 (Feb 7)	Exam Prep - No Class			
<b>Wed-Fri, Feb 7-9, 2024</b>	<b>Exam # 1 (Testing Center)</b>	<b>Prologue, Chapters 1 - 3</b>		
Week 5 (Feb 12 - Feb 16)	ABC: Activity Based Costing	Chapter 4	E: 5, 8, 11 P: 12, 15	
Week 6 (Feb 19 - Feb 23)	Process Costing	Chapter 5	E: 2, 4, 5, 8, 10 P: None	Quiz 3 due by Feb 19, 8am
Week 7 (Feb 26 - Mar 1)	Cost Volume Profit Relationships	Chapter 6	E: 1-11, 13 P: 19, 20, 22	Quiz 4 due by Feb 26, 8am <b>Homework Assignment 1: Fri, Mar 1 by 11.59pm</b>
Week 8 (Mar 4)	Exam Review (TA)			Quiz 5 due by Mar 4, 8am
Week 8 (Mar 6)	Exam Prep - No Class			
<b>Wed-Fri, Mar 6-8, 2024</b>	<b>Exam # 2 (Testing Center)</b>	<b>Chapter 4 - 6</b>		
<b>Week 9 (Mar 11 - Mar 15)</b>	<b>Spring Break - No Class</b>			
Week 10 (Mar 18 - Mar 22)	Variable Costing and Segment Reporting	Chapter 7	E: 1-5, 10, 12 P: 18-20	Quiz 6 due by Mar 18, 8am
Week 11 (Mar 25 - Mar 29)	Master Budgeting	Chapter 8	E: 1-8, 10-13 P: 19 - 20	Quiz 7 due by Mar 25, 8am
Week 12 (Apr 1)	Exam Review (TA)			Quiz 8 due by Apr 1, 8am
Week 12 (Apr 3)	Exam Prep - No Class			
<b>Tue-Fri, Apr 2-5, 2024</b>	<b>Exam # 3 (Testing Center)</b>	<b>Chapter 7 - 8</b>		
Week 13 (Apr 8 - Apr 12)	Flexible Budgets, Standard Costs, and Variance Analysis	Chapter 9	E: 1-15 P: 18-119	
Week 14 (Apr 15 - Apr 19)	Performance Measurement and Differential Analysis	Chapter 10, Chapter 11	E: 1, 2, 5, 6, 7, 8, 9 (Chapter 11 - E: 1-7) P: None (Chapter 11 - P: 18)	Quiz 9 due by Apr 15, 8am
Week 15 (Apr 22 - Apr 26)	Statement of Cash Flows	Chapter 13	E: 1, 2, 3, 5 P: 8	Quiz 10 due by Apr 22, 8am <b>Homework Assignment 2: Fri, Apr 26 by 11.59pm</b>
Week 16 (Apr 29)	Exam Review			Quiz 11 due by Apr 29, 8am
Week 16 (May 1)	Exam Prep - No Class			
<b>Thu-Mon, May 2-6, 2024</b>	<b>Final Exam (Testing Center)</b>	<b>Chapter 1- 11, Chapter 13</b>		