

Course Syllabus – Summer 2024

ACCT 2302 –Intro to Managerial Accounting

Section 5U1

Professor Contact Information

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Office hours – TBD, will be available via Microsoft Teams

Course Information

Course Prefix, Number, Section

ACCT 2302 (Section 5U1)

Course Title

Intro to Managerial Accounting

Term

Summer 2024

Days & Times

Thursdays, 6-10:30pm

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

Loose-leaf and Connect Access: BREWER ND CNCT **OLA** INTRO MNGRL ACCTG 9 2022 **9781266174070**

Students are required to have access to a copy of the textbook (e-book, hard back or loose leaf is acceptable) and access to the McGraw Hill online learning platform, CONNECT. Connect access includes the eBook. You may purchase this package directly from the UTD Bookstore or directly from McGraw Hill via eLearning/Blackboard.

Students purchasing via eLearning/Blackboard will purchase direct from McGraw Hill for \$75, which includes CONNECT and the eBook. CONNECT does provide a free, 14-day access at the beginning of the semester for students.

Video Instructions for Connect Sign up à <https://video.mhhe.com/watch/UZnyThhiZgbh3pKQFbiQUZ>

Connect Support info if your students to contact have questions or need help on registration or throughout the semester:

McGraw Hill Tech Support: 800-331-5094

Hours: Monday-Thursday: 24 hrs

Friday: 12:00 AM to 8:00 PM CST

Saturday: 09:00 AM to 7:00 PM CST

Sunday: 11:00 AM to 11:00 PM CST

<https://mhedu.force.com/CXG/s/ContactUsWebForm>

Instruction Method

The course, like all accounting courses, will rely on problem-solving as the main pedagogical tool. A typical class session will involve discussion of concepts, numerically analyzing some illustrative situations, and understanding the context-specific use of accounting information. I will make Class Handouts available on eLearning before class, so you can have a basic idea about the nature of the discussion that will take place in class. I will also bring hard copies to class and will post the completed ones within 24 hours of class.

These handouts are just outlines and not substitutes for the content actually discussed during the class sessions and in the textbook chapters. It will greatly benefit you if you familiarize yourself with the assigned textbook chapters before every session.

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 and Post Class Activities

Pre-Class Activities (SmartBook in Connect)

For each chapter, a prework, SmartBook activity will be required to be completed in Connect. The purpose is to expose you to key concepts from the chapter and give you a foundation in the topics. Students can continue to work on the SmartBook activity until the deadline to improve their grade. Most students should take about an hour per chapter.

SmartBook is an adaptive learning and reading tool that personalizes content to each student's unique needs. SmartBook highlights the key topics students should focus on, and supplies links to additional learning materials like slideshows, videos and more so they can enhance their understanding of key learning objectives.

Recommendations for SmartBook activities:

- Make progress by completing concepts. The number of questions will vary depending on your individual needs.
- It's ok to get questions wrong. You still earn 100% if you complete all concepts by your due date.
- Submit your answers by selecting your confidence level. This will not affect your grade.

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

The purpose of weekly activities is to provide an opportunity for students to practice these concepts in a business context and 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. 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 or activity with the course TA. 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 TA's attention within two weeks as well.

Grading for Post-Class Activities and SmartBook

I will NOT give any make-up SmartBook or Post-Class Activities for any reason. I will drop your TWO lowest grades (out of the total SmartBook 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, illness, COVID related concerns, travel, business needs and other personal absences that may be required during the semester.

Exams

There will be three 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 3 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.

UT Dallas Testing Center <https://ets.utdallas.edu/testing-center/students>
Exams will be administered via eLearning in the UT Dallas Testing Center.

Be sure to view and follow the **Test Center Student Guidelines**. All students will be required to make an appointment using the **RESERVE-A-SEAT** application to take the exam during the required exam test window as specified in the class syllabus. The UTD Testing Center is located Synergy Park North 2 (SPN2). When you arrive to take your exam, you will sign in with your **Comet Card**.

<https://www.registerblast.com/utdallas/Exam/List>

The UTD Testing Center requests all students strictly follow the proctored exam scheduling deadlines. **You must reserve your seat online through RegisterBlast (exam scheduling tool) no later than 48 hours or 2 Full Days prior to the exam time** If any student needs special accommodations, please seek the instructor’s approval in advance. If you have any questions about using either UTD or outside testing center service, please email TestingCenter@utdallas.edu.

The Testing Center does NOT ALLOW WALK-IN APPOINTMENTS, NO EXCEPTIONS. So, please plan ahead and reserve your seat early and in advance.

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 a follows:

	% of Grade		Grade	% Range
SmartBook/Post-Class Activities*	25%		A+	97-100%
Exam 1	20%		A	93-96.9%
Exam 2	25%		A-	90-92.9%
Exam 3/Final Exam (Cumulative)	30%		B+	87-89.9%
Total Points	100%		B	83-86.9%
			B-	80-82.9%
*after TWO lowest grades are dropped			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 AccessAbility 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					
Summer 2024 Professors Jennifer Johnson & Kathy Zolton (Text: Brewer 9th edition, Connect required)					
ACCT2302, Thursdays 6-10:30pm					
All SmartBook Assignments are due at 11:59pm on the due date					
#	Class Day	Actions Required	CLASS TOPIC	CH	Suggested Homework*
1	5/30/2024 ONLINE ONLY	Obtain the textbook!			
			ONLINE VIDEO (No in person class session this week)		
2	6/6/2024	Read Prologue/Chap 1 and Chap	Prologue - Managerial Accounting: An Overview Chap 1 - Managerial Accounting & Cost Concepts	1	Foundational 15 E: 2, 3, 4, 5, 6, 13 P: 18, 19, 23
3	6/13/2024	Read Chap 2	Chap 2- Job Order Costing *Skip Chapters 3 and 4	2	Foundational 15 E: 1-8, 12-13 P: 19
4	6/20/2024	Read Chap 5	Chap 5- Process Costing	5	Foundational 15 E: 2, 4, 5, 8, 10
Exam 1		UTD Testing Center Fri 6/21 - Wed 6/26	Chapters Prologue, 1, 2, 5		
5	6/27/2024	Read Chap 6	Chap 6 - Cost Volume Profit Relationships *Skip Chapter 7	6	Foundational 15 E: 1-11, 13 P: 19, 20, 22
6 7/4/2024		Happy Independence Day - No classes			
7	7/11/2024	Read Chap 8	Chap 8 - Master Budgeting	8	Foundational 15 E: 1-8, 10-13 P: 19 - 20
8	7/18/2024	Read Chap 9	Chap 9 - Flexible Budgets, Standard Costs	9	Foundational 15 E: 1-15 P: 18-119
Exam 2		UTD Testing Center Fri, 7/19 - Wed 7/24	Chapters 6, 8 and 9		
9	7/25/2024	Read Chap 10	Chap 10 - Performance Measures	10	Foundational 15 E: 1, 2, 5, 6, 7, 8, 9 P: None
10	8/1/2024	Read Chap 11	Chap 11 -Differential Analysis Review for Final Exam	11	Foundational 15 E: 1-7, 14, 15 P: 18
				UTD Testing Center	
FINAL EXAM		Fri 8/2 - Thursday, 8/8	CUMULATIVE FINAL/EXAM 3		
*Suggested Homework while no points are assigned, is an integral part of your success. Homework can be completed in Connect or using the published solutions posted in eLearning.					

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

Preliminary schedule of Pre/Post Class Activities. Changes maybe made during class.

Pre/Post Class Activities			
Activity #	Chapter	Activity	Due date (11:59pm)
Module 1	Opens: Tuesday, May 28		
(1)	Syllabus	Syllabus quiz (in eLearning)	Sunday, 6/9 @ 11:59pm
(2)	1	Fixed vs Variable Case Study	Thursday, 6/6 (in class)
(3)	1	Connect - Smartbook	Sunday, 6/9 @ 11:59pm
(4)	2	Job Costing Simulation	Thursday, 6/13 (in class)
(5)	2	Connect - Smartbook	Sunday, 6/16 @ 11:59pm
(6)	5	Process Costing Simulation	Thursday, 6/20 (in class)
(7)	5	Connect - Smartbook	Sunday, 6/23 @ 11:59pm
Module 2	Opens: Friday, June 21		
4th of July Holiday - Thursday, 7/4 - No classes			
(8)	6	CVP Case Study	Thursday, 6/27 (in class)
(9)	6	Connect - Smartbook	Sunday, 6/30 @ 11:59pm
(10)	8	Master Budget Case Study	Thursday, 7/11 (in class)
(11)	8	Connect - Smartbook	Sunday, 7/14 @ 11:59pm
(12)	9	Flexible Budget Case Study	Tuesday, 7/18 (in class)
(13)	9	Connect - Smartbook	Sunday, 7/21 @ 11:59pm
Module 3	Opens: Friday, July 19		
(14)	10	Performance Measure Case Study	Thursday, 7/25 (in class)
(15)	10	Connect - Smartbook	Sunday, 7/28 @ 11:59pm
(16)	Cumulative	In Class Review	Thursday, 8/1 (in class)
(17)	11	Connect - Smartbook	Sunday, 8/4 @ 11:59pm
Smartbooks will open the first day of the module and can be completed early			
*Lowest TWO grades will be dropped with the remainder counting towards your final grade			
**For in class items, students must be present to participate. Any zeros will be applied			
to the dropped items			