



Introductory Management Accounting ACCT 2302 Spring 2025

Class Details

Class Section: ACCT 2302

Credit Hours: 3

Instructor

Prof. Jedson Pinto

Office: JSOM 4.229

Phone: 972-883-5812

Class Schedule

Section 501: Mon

Teaching Assistant

JongHa Kim

Term: Spring 2025

Class modality: Face-to-Face

Email: Jedson.pinto@utdallas.edu

Office Hours: Virtual - by appointment (Mo/Wed)

Office hours platform: Microsoft Teams

7:00 p.m. – 9:45 p.m. (Room: Check the coursebook*)

Email: jongha.kim@utdallas.edu

Office Hours: By appointment

* Check Coursebook

Course Description

This course introduces accounting techniques used by managers when faced with planning, directing, controlling, and decision-making activities in their organizations. Accounting information can be used to identify and analyze alternatives and guide the manager to a course of action that will yield the most significant 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

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 PowerPoint slides and 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. These summaries are just outlines and not substitutes for the content actually 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.

Classroom Conduct Requirements Related to COVID-19

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?" webpage)

COVID-19 Guidelines and Resources

Students should review the COVID-19 guidelines and resources outlined by the University at <http://go.utdallas.edu/syllabus-policies>.

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.

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. Students experiencing problems with eLearning can contact eLearning Helpdesk by calling (866) 588–3192 or accessing ets.utdallas.edu/elearning/helpdesk.

Textbook

Managerial Accounting, Fourth Edition by Stacey Whitecotton, Robert Libby, Fred Phillips, McGraw Hill (ISBN 9781260413977) (*Not required*)

Other books: Managerial Accounting by Garrison, Noreen and Brewer (16th or 17th edition); Managerial Accounting for Undergraduates by Christensen, Hobson, Wallace and Mathews (2nd edition).

Grading

| | |
|---|-----|
| Midterm Exam | 20% |
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| Homework Assignments | 10% |
| Class Participation | 10% |
| Final Exam | 30% |
| Mini-Cases (absent mini-cases, the final will be worth 40%) | 10% |

If *necessary*, final grades will be curved at the **end** of the semester. **Absent a curve**, the final grading scale is as follows:

A+ (97% ~ 100%), A (93% ~ below 97%), A- (90% ~ below 93%)
B+ (87% ~ below 90%), B (83% ~ below 87%), B- (80% ~ below 83%)
C+ (77% ~ below 80%), C (73% ~ below 77%), C- (70% ~ below 73%)
D+ (67% ~ below 70%), D (63% ~ below 67%), D- (60% ~ below 63%)
F (Below 60)

Exams

Midterm exams: These exams are not cumulative. Exams are closed-book. You are allowed to use a calculator (but not your cell phone). Students will have up to 75 minutes to finish each midterm exam, and 3 hours to finish the final exam.

Final exam: The exam will be cumulative. It is a closed book exam. You are allowed to use a calculator (but not your cell phone).

Missing exams: Anyone missing an exam will automatically receive a grade of zero for that test, with the exception of an “excused absence.” In case of a midterm exam, the professor will determine if a makeup exam will be scheduled, or if the weight of the respective midterm exam is to be reallocated to the other two midterm exams. For the final exam, an “excused absence” will result in a makeup exam being scheduled. An “excused absence” is only granted for medical emergencies or other exceptional circumstances defined by the University of Texas at Dallas. Written documentation must be provided to qualify for an “excused absence.”

Re-grading policy: If you believe an error has been made in grading your exam, you may request a re-grade by doing the following: Write a brief note to your TA explaining why you think there is an error and submit both the note and the exam to which it pertains to the TA. *All re-grade requests must occur within five (5) calendar days of the day graded material is returned to the class.* Please note that we reserve the right to re-grade the entire content of any submitted exam.

Class Attendance and 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. Participation *includes engaging in a group or other activities during class (or on the discussion board) 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](#).

Homework assignments submitted late will receive a grade of zero, with the exception of an “excused absence”.

Discussion Board

The purpose of the discussion board is to stimulate critical thinking regarding the topics covered in class. Participation in the board discussions will be considered by either answering the professor's questions, responding to a colleague's answer, or posting a comment related to the topic. Students are welcome to collaborate in the discussions by disagreeing with their colleagues, but they must do it in a respectable manner.

Mini-Cases

Mini-Case studies are (group) assignments that will require critical thinking and usage of the accounting knowledge acquired in the class. The students might be randomly assigned to groups by the instructor. Failure to work in group will result in a deduction of points.

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 I, 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 student. 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.

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.

Disability Services

The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the

Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

The contact information for the Office of Disability Services is:

The University of Texas at Dallas, SU 22

PO Box 830688

Richardson, Texas 75083-0688

(972) 883-2098 (voice or TTY)

Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.

It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.

Religious Holy Days

The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.

The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the exam. The student, so excused, will be allowed to take the exam within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam may not be penalized for the absence. A student who fails to complete the exam within the prescribed period may receive a failing grade for that exam.

If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.

Supplemental Instruction (SI)

Supplemental Instruction (SI) is 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/studentsuccess/help-with-courses/supplemental-instruction/> .

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.

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' responsibility to access eLearning and his or her UTD email periodically, in addition to attending classes or to communicating with the teaching assistant in case of a missed class, in order to keep track of these announcements.

SCHEDULE
SUBJECT TO CHANGES

| Date | Day of the Week | Topic |
|-------------|------------------------|--|
| 1/27/2025 | Monday | Class Overview + Overview of Managerial Accounting |
| 2/3/2025 | Monday | Overview of Managerial Accounting + Job Costing |
| 2/10/2025 | Monday | Job Order Costing + Process Costing |
| 2/17/2025 | Monday | Process Costing + ABC |
| 2/24/2025 | Monday | Exam Review |
| 2/25/2025 | | Exam |
| 3/3/2025 | Monday | Cost Behavior + Break-Even Analysis |
| 3/10/2025 | Monday | Cost Behavior (Hands-on) + Half Class Off |
| 3/17/2025 | Monday | Spring Break |
| 3/24/2025 | Monday | Break-Even Analysis + Relevant Costs |
| 3/31/2025 | Monday | Relevant Costs and Differential Analysis + Budgeting |
| 4/7/2025 | Monday | Exam Review |
| 2/25/2025 | | Exam |
| 4/14/2025 | Monday | Budgeting + Variance Analyses |
| 4/21/2025 | Monday | Variance Analyses + DPE |
| 4/28/2025 | Monday | Decentralized Performance Evaluation (DPE) + Strategic Performance |
| 5/5/2025 | Monday | Review |