

INTRODUCTORY MANAGEMENT ACCOUNTING (ACCT 2302)

University of Texas at Dallas
Jindal School of Management

Class Section: 004	Term: Fall 2025
Credit Hours: 3	Schedule: Tue & Thu, 1:00pm–2:15pm
Class Modality: Traditional Classroom	Classroom: JSOM 1.117
Professor: Rafael Copat	CV: http://dox.utdallas.edu/pcv16475
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Office Hours: Tue 5:00pm–6:00pm	Office: JSOM 4.802
Teaching Assistant: Hangu Chen	email: hangu.chen@utdallas.edu
Office Hours: TBA	Office: TBA
Modalities: Face-to-face & Microsoft Teams	
SI Leader: TBA	email: TBA
Sessions Hours: TBA	Sessions Room: TBA

Course Description

This course provides an introduction to accounting information used by managers when they are faced with planning, 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 yields the greatest benefit to shareholders. The emphasis in managerial accounting is on the structure and analysis of accounting data by internal decision makers. In short, this course is concerned with developing and using measurement systems to support decision-making and performance evaluation.

Learning Objectives

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

Course Pre-Requisites

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

Required Textbook and Access to Connect

The required textbook for this course is Brewer, Garrison, Noreen, and Montague (2024) (see full reference below). This course also requires Connect, an online courseware system by McGraw Hill that includes access to the eBook. Students can purchase access to Connect for 150 days at the discounted price of \$77 using the link to homework assignments available on eLearning. When creating an account on Connect, students must use UT Dallas' email address to obtain the discounted price. A video with step-by-step instructions on how to purchase Connect is available [here](#). Although not required, students considering a major or minor in Accounting are encouraged to also acquire a loose-leaf copy of the textbook, so that they can access it multiple times throughout their academic and professional journeys. Inside of Connect, a loose-leaf copy of the textbook can be purchased at the discounted price of \$51. For technical support, students should go to McGraw Hill's [Connect Student Support Tools](#) webpage.

- Brewer, Peter C., Ray H. Garrison, Eric W. Noreen, and Norma R. Montague. 2025. *Introduction to Managerial Accounting*, 2025 Release. New York: McGraw-Hill LLC. ISBN 13: 9781266174070.

Students are expected to read the respective chapter of the book as outlined in table 3 before coming to class, so that they are prepared to discuss the topic to be covered.

Technology Requirements

To be able to participate in the quizzes, students must bring to every class a smart phone, tablet, or laptop. Students that do not have access to a personal smart phone, tablet, or laptop should be aware that the Office of Information Technology has a limited number of computers that can be borrowed at no cost (see UT Dallas' [Student Computer Checkout Availability](#)).

Course Grades

A student's course grade is a function of their final score, which is determined by the performance on examinations, the group assignment, homework assignments and video assignments, taking into account the respective weights described in the table below.

Table 1: Performance Weights

Learning Assessment Method	Weight
Midterm Exam 1	20%
Midterm Exam 2	20%
Final Exam	30%
Group Assignment	5%
Homework Assignments	15%
Video Assignments	10%
Total	100%

After calculating the individual final score for each student, a course grade is assigned according to the following table.

Table 2: Grade Distribution

Final Score Interval	Course Grade
[97,100]	A+
[93,97)	A
[90,93)	A-
[87,90)	B+
[83,87)	B
[80,83)	B-
[77,80)	C+
[73,77)	C
[70,73)	C-
[67,70)	D+
[63,67)	D
[60,63)	D-
[0,60)	F

Students considering a major or minor in accounting should keep in mind that a grade of “C” or higher in this course is a pre-requisite for Introduction to Accounting Analytics (ACCT 3312), Intermediate Financial Accounting I (ACCT 3331), Cost Management Systems (ACCT 3341), and Fundamentals of Taxation (ACCT 3350).

Examinations

The main purpose of the exams is to gauge the students’ knowledge of the material covered in this course. There will be in total two midterm and one final exams. Midterm exams are not cumulative and must be completed in 1h and 15min. The final exam is cumulative and must be completed in 2h and 45min.

Exams must be taken in the Testing Center, located in [SP2 11.175](#). Students will take each exam during the Testing Center’s hours of operation on the respective day assigned

according to table 3, or the following day. Students are responsible for reserving their Testing Center seats [online](#) no later than 48 hours prior to the time they will take the exam, as no walk-in appointments are permitted. Students must select a slot that provides enough time for completion of the exam, ending at least 15 minutes prior to the Testing Center's [closing time](#). On the scheduled day, students are encouraged to arrive at the Testing Center 15 minutes prior to the appointment to have enough time to put their personal belongings in a locker and check in. Students arriving more than 15 minutes late to their appointment will not be admitted. Students must take to the Testing Center: (1) their Comet Card, as no other type of identification is accepted, and (2) a calculator with no cover. At check in, students will be asked to clear their calculator's memory. A laminated white board and a marker will be provided by the Testing Center to students, so that they may perform calculations. All exams are individual, closed-book, and closed-notes. Students must memorize their NetID and password to be able to log into a Testing Center computer and into their eLearning account. Students must read and comply with all [Testing Center Student Guidelines](#), including with the list of items not allowed, such as hooded shirts, scarves, jackets, etc. Failure to comply with these guidelines will result in a grade of zero for the respective exam. Students that desire to see their exams must email the teaching assistant and schedule an appointment within three calendar days of the exam's grade release.

Anyone missing an exam will automatically receive a grade of zero for that examination, with the exception of an "excused absence." An excused absence is only granted for medical emergencies, athletic competitions in which the student represents UT Dallas, or other exceptional circumstances defined by the University of Texas at Dallas. In all these cases, written documentation must be provided. An excused absence will result in a make-up exam being scheduled at a time and location determined by the professor. There is no guarantee that the format and level of difficulty of the make-up exam will be comparable to that of the original exam.

Group Assignment

The main purpose of the group assignment is to make students apply the concepts learned to solve problems. Additionally, the group assignment is intended to help students develop critical thinking and team skills.

There is only one group assignment. The assignment will be done in class according to the date shown in table 3. For that day, students must read the background material before coming to class. They must also arrive on time. In the beginning of the class, students will form groups of five to six members. All students must join a group, and the members must work together. Group members that do not contribute meaningfully to the assignment will receive a grade of zero. The grade for the group assignment will depend on several factors, including: (1) collaboration of the group members to the class discussions, (2) the accuracy of the written answers submitted by the group, and (3) whether members arrived on time for class.

Students that miss class will receive a grade of zero for the group assignment.

Homework Assignments

The main purpose of the homework is to prepare students for the exams and provide them early feedback. Students have a total of 11 required homework assignments, which must be accessed through Connect. Links to the homework assignments on Connect are available on eLearning. In addition to these required homework assignments, table 3 includes optional exercises and problems from the textbook. Although only required homework assignments will be considered for grading purposes, students are encouraged to work on the optional homework assignments to better prepare for the exams.

Students may work together on completing the homework. Nonetheless, each student must submit their individual answers by the deadline. The deadline for each homework assignment is 11:00pm on the Sunday that immediately follows the last class that covers the respective chapter. No late submission will be permitted, and no grace period will be allowed. Students are able to check if their answers are correct an unlimited number of times before submitting them without being penalized by clicking on “Check my work.” Students are allowed an unlimited number of submissions, but each submission after the first reduces the maximum grade by 5%. After each submission, Connect will provide students with detailed explanations and the correct answers. Students are expected to review these detailed explanations and attend the professor’s or teaching assistant’s office hours if questions remain. At the end of the semester, for each student, the two lowest grades will be dropped when calculating the overall score for homework assignments.

Video Assignments

The main purpose of the video assignments is to make students prepare for class by being introduced to a topic that will be covered in more depth by the professor. For each video assignment, students are required to watch a short video and answer related questions. Students have a total of 10 video assignments, which must be accessed through Connect. Links to the video assignments on Connect are available on eLearning.

Students must complete the video assignments on their own and are not allowed to help or solicit help from other students. Each video assignment must be submitted by 11:00pm on the day before the first class that covers the respective chapter. No late submission will be permitted, and no grace period will be allowed. Students are allowed an unlimited number of submissions, but each submission after the first reduces the maximum grade by 5%. After each submission, Connect will provide students with detailed explanations and the correct answers. Students are expected to review these detailed explanations and attend the professor’s or teaching assistant’s office hours if questions remain. At the end of the semester, for each student, the two lowest grades will be dropped when calculating the overall score for video assignments.

Use of Generative AI in Assignments

Students are not allowed access to AI tools during exams. Given that homework and video assignments are intended to prepare students for the exams, the use of AI is not permitted for these assignments either. Unauthorized use of AI is considered a violation of the [Student](#)

Code of Conduct. Students may use AI for assistance during the group assignment. If an AI tool is used, students must acknowledge it in a statement at the end of the assignment. This class is subject to [UTD's policy on Generative AI Use](#).

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 dishonesty will not be tolerated.

Regrading Policy

If a student believes that an assignment has been graded incorrectly, the student may request a regrade. The request must be sent to the teaching assistant with a copy to the professor containing a reasonable explanation for why the student believes there is a grading error. All regrade requests must be submitted within three calendar days of the day the assignment grade is released. The professor reserves the right to regrade the entire content of an assignment for which a regrade has been requested.

Withdrawal from Class

The UT Dallas administration has set deadlines for withdrawal of any college-level courses. The official academic calendar is available at www.utdallas.edu/academiccalendar/. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class, as an instructor cannot drop or withdraw any student. Students must submit the proper paperwork to ensure that they will not receive a final grade of “F” in a course if they choose not to attend the class once they are enrolled.

Student Resources and Support

Students have a variety of resources available to address questions and clarify the material covered in class. All students are encouraged to take advantage of these resources, particularly if they are not on track to achieve their desired grade. It is essential for students to keep up with the course material and have their questions resolved as soon as possible.

Professor

During office hours, students are welcome to stop by the professor's office for a face-to-face meeting. In case students need to contact the professor before the next office hour window, they are encouraged to send an email detailing the question. However, the professor makes no guarantees that the email will be answered on a timely basis. The professor will not answer questions on the days students are taking exams.

Teaching Assistant

The teaching assistant is committed to helping students achieve the course objectives. In addition, the teaching assistant is the best person students can resort to ask questions about grading or credit for specific assignments. Students are encouraged to stop by the teaching assistant's office during office hours or schedule an one-on-one virtual meeting through Microsoft Teams. The teaching assistant will also give students an opportunity to check their exams and clarify questions they may have, as long as the students schedule an in-person appointment within three calendar days of the exam's grade release. The teaching assistant will not answer questions on the days students are taking exams.

Supplemental Instructions

Supplemental Instruction (SI) is offered for this course. SI meetings are free collaborative group study sessions scheduled two times per week. Sessions are facilitated by the SI Leader, who has previously taken the course and received a high final grade. Attendance is voluntary, but highly recommended. For information, access www.utdallas.edu/studentssuccess/help-with-courses/supplemental-instruction/.

Accounting Tutoring Lab

This is an additional free resource for students attending core accounting courses. Graduate students provide one-on-one tutoring services. The lab is located in [JSOM 12.104](#). Check their schedule by visiting the [lab's page](#).

Email Communication

When sending an email to the professor, students must include the course and section numbers (ACCT 2302.004) in the subject line. All email communication must be through UT Dallas' email accounts. For security reasons, emails originating from personal accounts (e.g., Gmail, Yahoo, etc.) will not be answered. Do not send messages through Microsoft Teams, as the professor does not check it periodically. Questions regarding grading or credit for specific assignments should be sent first to the teaching assistant. In case the teaching assistant is not able to resolve the issue, the student should email the professor.

Access to the Course on eLearning

This course can be accessed using the student's UT Dallas NetID account on the [eLearning](#) website. See the "Course Access and Navigation" section of the [Getting Started with eLearning](#) webpage for more information. To become familiar with eLearning, see the [Student eLearning Tutorials](#) webpage.

Technical Support

Technical support for eLearning is provided 24 hours a day, 7 days a week. The [eLearning Helpdesk](#) includes a toll-free telephone number for immediate assistance ((866) 588-3192), an email request service, and an online chat service. Students experiencing problems with their UT Dallas NetID accounts may contact the [Office of Information Technology](#) by calling (972) 883-2911 or emailing assist@utdallas.edu.

Class Materials

The instructor provides class materials that are 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, they 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 AccessAbility Resource Center accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Disability Services

It is the policy and practice of the University of Texas at Dallas to make reasonable accommodations for students with properly documented disabilities. However, written notification from the AccessAbility Resource Center is required. Eligible students must inform the professor, allowing one week advance notice. Students that 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 [AccessAbility Resource Center](#) for a confidential discussion. They can be reached by phone at (972) 883-2098, or by email at studentaccess@utdallas.edu.

UTD's Syllabus Policies and Procedures

This class is also subject to the syllabus policies and procedures defined by the University of Texas at Dallas. A copy of such policies can be found at <https://go.utdallas.edu/syllabus-policies>.

Syllabus Tentative Schedule

This syllabus contains policies, procedures, and a tentative schedule for this class (see table 3), and they are subject to change at the discretion of the professor. Announcements concerning changes can be made in class, through eLearning, or through UT Dallas' email. It is the students' responsibilities to access eLearning and their UT Dallas email accounts 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.

Table 3: Class Schedule

Meeting			Topic Covered	Chapter(s)	Homework (Optional)
1	Aug/26	Tue	Course Introduction, Review of Mathematics		
2	Aug/28	Thu	Review of Financial Accounting, Managerial Accounting Overview	Prologue	
3	Sep/02	Tue	Managerial Accounting and Cost Concepts	1	E 1–2, E 1–12, P 1–23
4	Sep/04	Thu			
5	Sep/09	Tue	Job-Order Costing: Calculating Unit Product Costs	2	E 2–2, E 2–8, E 2–16
6	Sep/11	Thu			
7	Sep/16	Tue	Job-Order Costing: Cost Flows and External Reporting	3	E 3–4, E 3–7, P 3–13
8	Sep/18	Thu			
9	Sep/23	Tue	Review for the Midterm Exam 1	1–3	
10	Sep/25	Thu	Midterm Exam 1		
11	Sep/30	Tue	Process Costing	5	E 5–8, P 5–14, P 5–18
12	Oct/02	Thu			
13	Oct/07	Tue	Activity-Based Costing	4	E 4–2, E 4–10, P 4–13
14	Oct/09	Thu			
15	Oct/14	Tue	Cost-Volume-Profit Relationships	6	E 6–13, E 6–14, E 6–17
16	Oct/16	Thu			
17	Oct/21	Tue	Variable Costing	7	E 7–9, E 7–12, P 7–20
18	Oct/23	Thu			
19	Oct/28	Tue	Review for the Midterm Exam 2	4–7	
20	Oct/30	Thu	Midterm Exam 2		
21	Nov/04	Tue	Differential Analysis: The Key to Decision Making	11	E 11–4, E 11–15, P 11–23
22	Nov/06	Thu			
23	Nov/11	Tue	Group Assignment		
24	Nov/13	Thu	Master Budgeting	8	E 8–12, P 8–19, P 8–29
25	Nov/18	Tue			
26	Nov/20	Thu	Flexible Budgets and Variance Analysis	9	E 9–15, P 9–24, P 9–25
27	Nov/25	Tue	Fall break (no class)		
28	Nov/27	Thu	Thanksgiving (no class)		
29	Dec/02	Tue	Flexible Budgets and Variance Analysis		
30	Dec/04	Thu			
31	Dec/09	Tue	Review for the Final Exam	1–9, 11	
32	Dec/11	Thu	Final Exam		

• “E” stands for EXERCISE, and “P” stands for PROBLEM.

List of Abbreviations

Throughout this course, abbreviations for several terms will be defined and used frequently. Students are expected to know them. For convenience, the most common abbreviations and their respective terms are reported in the table below.

Table 4: Common Abbreviations

Abbreviation	Term
MOH	Manufacturing Overhead
SG&A	Selling, General and Administrative Expenses
R&D	Research and Development Expenses
WIP	Work in Process
COGS	Cost of Goods Sold
DLH	Direct Labor-Hours
MH	Machine-Hours
DLD	Direct Labor-Dollars
POHR	Predetermined Overhead Rate
ABC	Activity-Based Costing
CVP	Cost-Volume-Profit
CM	Contribution Margin
NOI	Net Operating Income
NOL	Net Operating Loss
P	Selling Price per Unit
Q	Number of Units
V	Variable Expense per Unit
F	Favorable Variance
U	Unfavorable Variance
AQ	Actual Quantity
AP	Actual Price
SQ	Standard Quantity
SP	Standard Price
AH	Actual Hours
AR	Actual Rate
SH	Standard Hours
SR	Standard Rate

Acknowledgement of Generative AI Use

Some elements of this syllabus were generated with the assistance of AI tools to enhance clarity and improve language. The final document was edited and reviewed by the professor.