

# ***ACCT 2302-501 – Intro Management Accounting Fall 2025 Syllabus***

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## **Course Information**

<i>Course Number-Section</i>	ACCT2302.501.25F	Class no. 86912
<i>Course Title</i>	Introduction Management Accounting	
<i>Term</i>	Fall 2025	August 25 – December 16
<i>Days &amp; Times</i>	Tuesday 7:00 pm – 9:45 pm	
<i>Class Location</i>	JSOM 11.202	

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## **Professor Contact Information**

<i>Professor</i>	Christopher Hes, CPA, CIA
<i>Office Phone</i>	None assigned (please email)
<i>Email address</i>	<a href="mailto:christopher.hes@utdallas.edu">christopher.hes@utdallas.edu</a>
<i>Office Location</i>	None assigned
<i>Office Hours</i>	By appointment only
<i>Teaching Assistant</i>	Stephanie Martin ( <a href="mailto:Stephanie.Martin@UTDallas.edu">Stephanie.Martin@UTDallas.edu</a> )

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## **Course Modality and Expectations**

### **Instruction Mode:**

This is a “traditional mode” course. Each weekly class session will be “live” / “face-to-face”.

### **Expectations:**

Each student is expected to remain engaged throughout the semester by way of real-time live participation at scheduled class times. The date of all exams and quizzes will be assigned in advance.

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

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

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## **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.

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## **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.
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**Video and Audio recording during class is not permitted without prior approval**

## Required Textbooks and Materials

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 presented in the course outline before coming to class, so that they are prepared to discuss the topic to be covered.

<b>Course Outline: ACCT 2302.501.25F Fall, 2025</b>					
<b>Tuesday evenings 7:00pm - 9:45pm JSOM 11.202</b>					
<b>Week</b>	<b>Day/Time</b>	<b>Date</b>	<b>Subject Matter</b>	<b>Chapter</b>	<b>Quiz</b>
1	Tuesday 7-9:45pm	08/26/2025	Managerial Accounting & Concepts	Prologue 1	
2	Tuesday 7-9:45pm	09/02/2025	Job-Order Costing – Unit Costs	2	Quiz 1 Ch. 1
3	Tuesday 7-9:45pm	09/09/2025	Job-Order Costing – Cost Flows and External Reporting	3	Quiz 2 Ch. 2
4	Tuesday 7-9:45pm	09/16/2025	<b>Examination I</b>	Ch. 1 - 3	
5	Tuesday 7-9:45pm	09/23/2025	Activity Based Costing	4	
6	Tuesday 7-9:45pm	09/30/2025	Process Costing	5	Quiz 3 Ch. 4
7	Tuesday 7-9:45pm	10/07/2025	Cost Volume Profit Relationships	6	Quiz 4 Ch. 5
8	Tuesday 7-9:45pm	10/14/2025	<b>Examination II</b>	Ch. 4 - 6	
9	Tuesday 7-9:45pm	10/21/2025	Variable Costing & Segment Reporting	7	
10	Tuesday 7-9:45pm	10/28/2025	Master Budgeting	8	Quiz 5 Ch. 7
11	Tuesday 7-9:45pm	11/04/2025	Flexible Budgets, Standard Costs	9	Quiz 6 Ch. 8
12	Tuesday 7-9:45pm	11/11/2025	<b>Examination III</b>	Ch. 7 - 9	
13	Tuesday 7-9:45pm	11/18/2025	Performance Measurement	10	
14	Tuesday 7-9:45pm	11/25/2025	<b>Thanksgiving – No Class</b>		
15	Tuesday 7-9:45pm	12/02/2025	Differential Analysis	11	Quiz 7 Ch. 10
16	Tuesday 7-9:45pm	12/09/2025	Final Exam Review		
17	TBD	TBD	<b>Cumulative Final</b>	Ch. 1 - 11	

## Suggested Text Book Problems

Detailed solutions for selected problems will be provided to you around the time when we are discussing the relevant chapters. Check the link “suggested solutions to selected problems” in eLearning. It is highly recommended that you try to solve the problems before you consult the solutions. We will work out some of these problems in class. (F15: Foundational 15, E: Exercises, P: Problems)

Chapter	Topic	Core assignment material
1	Managerial Accounting & Concepts	F15, E1-2, E1-3, E1-4, E1-5, E1-6, E1-13, P1-18, P1-19, P1-23
2	Job-Order Costing – Unit Costs	F15, E2-1, E2-3, E2-4, E2-5, E2-8, E2-10, E2-14, P2-19
3	Job-Order Costing – Cost Flows	F15, E3-1, E3-4, E3-5, E3-8, P3-11, P3-14
4	Activity Based Costing	F15, E4-1, E4-4, E4-8, E4-9, P4-14, P4-16
5	Process Costing	F15, E5-1, E5-2, E5-6, E5-9, E5-10, P5-19, P5-20, P5-22
6	Cost Volume Profit Relationships	F15, E6-1, E6-2, E6-3, E6-4, E6-5, E6-10, E6-12, P6-18, P6-19, P6-20
7	Variable Costing & Segment Reporting	F15, E7-1, E7-2, E7-3, E7-4, E7-5, E7-10, E7-11, E7-12, P7-19, P7-20
8	Master Budgeting	F15, E8-1, E8-2, E8-3, E8-4, E8-5, E8-6, E8-7, E8-8, E8-10, E8-11, E12, E13
9	Flexible Budgets, Standard Costs	F15, E9-1, E9-2, E9-3, E9-4, E9-5, E9-6, E9-7, E9-8, E9-9, E9-10, E9-13, E9-17, P9-18, P9-19
10	Performance Measurement	F15, E10-1, E10-2, E10-3, E10-5, E10-6, E10-7, E10-8, E10-9
11	Differential Analysis	F15, E11-1, E11-2, E11-3, E11-4, E11-5, E11-6, E11-7, E11-14, E11-15, P11-1, P11-2, P11-18

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## Grading Policy, Exams and Quizzes

### Exams:

There will be four examinations in this course. The first three examinations are non-cumulative and all examinations are closed book and closed notes.

### Quizzes:

During the semester there will be 7 quizzes. Each quiz is worth 20 points and will be open book, open notes at the beginning of each class. Collaboration between classmates and generative AI will not be allowed during the quizzes. Makeup quizzes will not be given. These quizzes are mainly intended to facilitate timely review of the course material. To accommodate personal circumstances, the two lowest quiz grades will be dropped.

### SmartBook Assignments:

You will have Connect Smart Book assignments due each Exam week in this course for the corresponding chapters. There will be a total of 11 Connect Chapter Assignments. The assignment instructions will be posted in eLearning throughout the semester. The assignments are graded for completion and if you complete all 11 assignments, you will receive 100 points as shown below in the “Grades” section. Any assignments not completed will result in a reduction of the 100 points that are available.

### Attendance/Class Participation:

Attendance for every class is expected. It is critical to your success that you attend each class and take notes during the lectures. You should come to class prepared, which means that you should have read the assigned material. Office hours are not a substitute for coming to class; accordingly, I will not go over material covered in class with you if you have missed class. As a courtesy to others, please turn off your cellular phones while in the classroom.

### **Grades:**

Your final grade in this course will be determined as follows:

Examination 1	120 points
Examination 2	120 points
Examination 3	120 points
Cumulative Examination	140 points
SmartBook Assignment	100 points
Quizzes (20 pts each)	<u>100 points</u>
<b>Total</b>	<b>700 points</b>

Grades will be posted in eLearning and quizzes/exams will not be returned to students. Students will have 2 weeks from the day the quiz/exam grades are posted to review their quiz/exam. No notes or pictures can be taken of the quiz/exam. **Translation of the total score into a letter grade will be based on the instructor's judgment.** The letter grade will reflect each student's performance relative to the class and standards expected of undergraduate students.

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## **Course & Instructor Policies**

### **Makeup Exams:**

Makeup exams are 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 to qualify for an "excused absence". The medical documentation must specifically state that you could not attend the exam on the day of the exam due to your illness and must be signed by a licensed physician. Students who do not show up for an exam without making arrangements with me prior to the exam will receive a zero. All documentation evidencing your absence from an exam is due within 3 business days of the missed exam and you must make up the missed exam within 6 business days of the absence. For example if the missed class were on Thursday the 14<sup>th</sup>, you would have until Friday the 22<sup>th</sup> to complete the makeup. If the documentation is not received within the 3 days and the exam is not completed within the 6 day window, a zero is awarded to the student. The determination of an "acceptable" excuse is solely up to the instructors' discretion. Also, it is solely the student's responsibility to communicate with the instructor regarding these issues and it is solely the student's responsibility to ensure that the instructor is receiving the communication and any documentation. You should use email as the main form of communication, either within eLearning or using my UTD email address: [christopher.hes@utdallas.edu](mailto:christopher.hes@utdallas.edu). Also, the student must verify that the instructor has received the appropriate documentation within the 3 day window and must have verification that they (the student) have made arrangements with the 6 day window to reschedule the exam. I do not guarantee that the level of difficulty of the makeup exam will be comparable to the exam given at the scheduled time. I will determine the date and time of the makeup exam, and you must make arrangements to take it at that time. Please do note that I am an auditor and the documentation provided to me will be examined and verified with 3<sup>rd</sup> parties.

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### **Field Trip Policies**

#### **Off-Campus Instruction and Course Activities**

Off-campus, out-of-state, and foreign instruction and activities are subject to state law and University policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at <http://www.utdallas.edu/administration/risk/travel.php5>. Additional information is available from the office of the school dean.

### **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 UT Dallas printed publication, *A to Z Guide*, which is available 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. Students are expected to be attentive during class and to participate actively in group activities. Students are expected to listen respectfully to faculty and to other students who are speaking. Racism, sexism, homophobia, classism, ageism, and other forms of bigotry are inappropriate to express in class. Classes may discuss issues that require sensitivity and maturity. Disruptive students will be asked to leave and may be subject to disciplinary action.

### **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: Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes but is not limited to cheating, plagiarism, collusion, submitting for credit any work or materials that are attributable in whole or in part to another person, taking an examination for another person, or any act designed to give unfair advantage to a student or the attempt to commit such acts.

Plagiarism, especially from the web, from portions of papers for other classes, and from any other source, is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for details). This course will use the resources of turnitin.com, which searches the web for possible plagiarism and is over 90% effective.

### **Copyright Notice**

The copyright law of the United States (Title 17, United States Code) governs the making of photocopies or other reproductions of copyrighted materials, including music and software. Copying, displaying, reproducing, or distributing copyrighted works may infringe upon the copyright owner's rights and such infringement is subject to appropriate disciplinary action as well as criminal penalties provided by federal law. Usage of such material is only appropriate when that usage constitutes "fair use" under the Copyright Act. As a UT Dallas student, you are required to follow the institution's copyright policy (UTDPP1043). For more information about the fair use exemption, see <http://copyright.lib.utexas.edu/copypol2.html>.

### **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 each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's UT Dallas email address and that faculty and staff consider email from students official only if it originates from a UT Dallas 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. UT Dallas furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at UT Dallas provides a method for students to have their UT Dallas mail forwarded to other accounts.

### **Withdrawal from Class**

The administration of this institution has set deadlines for withdrawal from any college-level courses. These dates and times are published in that semester's course inventory and in the academic calendar. Administration procedures must be followed. It is the student's responsibility to handle withdrawal

requirements from any class. In other words, a professor or other instructor 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 university policy UTDSP5005 (<http://policy.utdallas.edu/utdsp5005>). 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 originated.

### **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.

### **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 Office of Student AccessAbility (OSA) is required. If you are eligible to receive an accommodation and would like to request it for a course, please discuss it with an OSA staff member and allow at least one week's advanced 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.

The primary functions of the Office of Student AccessAbility are to provide:

1. Academic accommodations for students with a documented permanent physical, mental or sensory disability
2. Non-academic accommodations
3. Resource and referral information and advocacy support as necessary and appropriate.

OSA is located in the Student Services Building, suite 3.200. They can be reached by phone at (972) 883-2098, or by email at [disabilityservice@utdallas.edu](mailto:disabilityservice@utdallas.edu).

### **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 assignment. The student, so excused, will be allowed to take the exam or complete the assignment 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 or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.

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.

## **Avoiding Plagiarism**

Take time to make careful choices among--and learn to use--the research tools available to you. You will probably find that your favorite web search engine is not adequate by itself for college-level research. Consult with your professor or a librarian. You may need to use specialized research tools, some of which may require learning new searching techniques.

Expect to make trips to the library. While you can access many of the library's resources from your home computer, you may find that you need to make several trips to use materials or research tools that are not accessible remotely. Of course, you will be seeking the best information, not settling for sources simply because they happen to be available online.

Allow time for gathering materials that are not available at UT Dallas. The InterLibrary Loan Office can borrow articles and books from other libraries, but this process takes additional time.

Allow time for reading, rereading, absorbing information, taking notes, synthesizing, and revising your research strategy or conducting additional research as new questions arise.

Sloppy note-taking increases the risk that you will unintentionally plagiarize. Unless you have taken note carefully, it may be hard to tell whether you copied certain passages exactly, paraphrased them, or wrote them yourself. This is especially problematic when using electronic source materials, since they can so easily be copied and pasted into your own document.

Identify words that you copy directly from a source by placing quotation marks around them, typing them in a different color, or highlighting them. (Do this immediately as you are making your notes. Don't expect to remember days or weeks later what phrases you copied directly.) Make sure to indicate the exact beginning and end of the quoted passage. Copy the wording, punctuation and spelling exactly as it appears in the original.

Jot down the page number and author or title of the source each time you make a note, even if you are not quoting directly but are only paraphrasing.

Keep a working bibliography of your sources so that you can go back to them easily when it's time to double-check the accuracy of your notes. If you do this faithfully during the note-taking phase, you will have no trouble completing the "works cited" section of your paper later on.

Keep a research log. As you search databases and consult reference books, keep track of what search terms and databases you used and the call numbers and URLs of information sources. This will help if you need to refine your research strategy, locate a source a second time, or show your professor what works you consulted in the process of completing the project.

You must cite direct quotes.

You must cite paraphrases. Paraphrasing is rewriting a passage or block of text in your own words. If you paraphrase, you must still cite the original source of the idea.

You must cite ideas given to you in a conversation, in correspondence, or over email.

You must cite sayings or quotations that are not familiar, or facts that are not "common knowledge." However, it is not necessary to cite a source if you are repeating a well known quote or familiar proverb. Common knowledge is something that is widely known. For example, it is widely known that Bill Clinton served two terms as president; it would not be necessary to cite a source for this fact.

These types of sources should be cited as well. Printed sources: Books, parts of books, magazine or journal articles, newspaper articles, letters, diaries, public or private documents; Electronic sources: Web pages, articles from e-journals, newsgroup postings, graphics, email messages, software, databases; Images: Works of art, illustrations, cartoons, tables, charts, graphs; Recorded or spoken material: Course lectures, films, videos, TV or radio broadcasts, interviews, public speeches, conversations.

### **Resources to Help You Succeed**

The GEMS Center (located within the Conference Center) provides a wide array of free academic support and enhancement for UT Dallas undergraduate students. Offerings include, but are not limited to, a Math Lab and Writing Center, Peer Tutoring (with a focus on science, technology, engineering and math courses), test review sessions, and academic success coaching. The current menu of services, schedules, and contact information is posted on the GEMS website: <http://www.utdallas.edu/ossa/gems/>.

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