

ACCT 6202.0W1
Accounting For Managerial
Decision Making and
Control

Term: Fall 2025

Table of Contents

Course Information.....	3
Professor Contact Information	3
TA Contact Information	3
Course Pre-requisites, Co-requisites, and/or Other Restrictions	3
Course Description	3
Student Learning Objectives/Outcomes	4
Required Textbooks and Materials.....	4
Technical Requirements	5
Course Access and Navigation.....	5
Communication	5
Distance Learning Student Resources	5
Server Unavailability or Other Technical Difficulties	5
Academic Calendar	8
Practice problems	10
Class Participation.....	11
Grading Policy.....	12
Course Policies	13
Comet Creed.....	14
Academic Support Resources.....	14
UT Dallas Syllabus Policies and Procedures.....	14

ACCT 6202.0W1 (Accounting For Managerial Decision Making And Control) Syllabus – Fall 2025

Course Information

<i>Course Number/Section</i>	ACCT 6202.0W1
<i>Course Title</i>	Accounting for Managerial Decision Making and Control
<i>Term</i>	Fall 2025
<i>Meeting Days & Times</i>	This is a fully online course. No class meetings.

Professor Contact Information

<i>Professor</i>	Surya Janakiraman
<i>Office Phone</i>	972-883-6370
<i>Email Address</i>	Use eLearning message function
<i>Office Location</i>	JSOM 4.806
<i>Office Hours</i>	Mondays, Wednesdays and Thursdays 5:00 – 6:00 PM You can meet either online or in the office.

TA Contact Information

<i>TA</i>	
<i>Email Address</i>	
<i>Office Location</i>	
<i>Office Hours</i>	

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

If enrolling in both ACCT 6301 (Financial Accounting) and ACCT 6202 is necessary for your degree plan, it is recommended to prioritize taking ACCT 6301 before ACCT 6202. While ACCT 6301 isn't strictly required as a prerequisite for ACCT 6202, having some prior familiarity with financial accounting is advantageous for this course.

Course Description

This course offers a comprehensive introduction to managerial accounting, focusing on the role of accounting information in supporting internal planning and decision-making processes. While financial accounting is primarily concerned with preparing reports for external users such as investors, regulators, and creditors, managerial accounting is designed to serve the needs of internal stakeholders—primarily managers—who rely on timely, relevant, and detailed financial and non-financial data to make informed decisions that drive organizational success.

Managerial accounting is an essential tool for navigating the complex challenges associated with planning operations, directing activities, controlling resources, and making strategic choices. The course explores how accounting data can be used not only to assess past performance but also to evaluate potential alternatives, guide future actions, and ensure alignment with both short-term operational goals and long-term strategic objectives.

You will be introduced to a range of core techniques and frameworks that managers use to improve decision quality and organizational effectiveness. These include, but are not limited to: determining unit product costs using various costing methods; analyzing cost behavior and estimating cost functions; developing operating and financial budgets; creating performance reports to compare actual results with planned outcomes; identifying and analyzing cost

variances; allocating resources across departments and functions; and using accounting data to support decisions that enhance profitability and sustainability.

Beyond mastering technical tools, a key goal of this course is to cultivate your ability to think critically about the use and limitations of accounting information. As future managers, your success will depend on your ability to:

- Identify which data are relevant to the decision at hand
- Apply appropriate methods of analysis
- Weigh trade-offs under conditions of uncertainty
- Communicate your findings effectively to colleagues, senior leaders, and other internal stakeholders

To this end, the course is structured to provide both theoretical grounding and practical application. You will engage with problem sets, and decision-focused exercises that mirror the kinds of challenges faced by professionals in managerial roles. These activities are designed to help you develop the judgment and communication skills necessary to translate accounting insights into actionable strategies.

By the end of the course, you will not only understand the language and tools of managerial accounting but also be equipped to use them confidently in your own professional decision-making contexts.

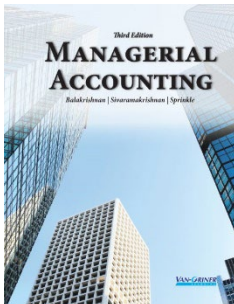
Student Learning Objectives/Outcomes

SLO 1: 1. Demonstrate the proper use of fundamental cost and management accounting concepts in identifying, measuring, analyzing, interpreting, and communicating information in pursuit of an organization's goals.

SLO #2: Able to apply the principles of costing, including Activity Based Costing, to support organization's strategy, improve operations, or manage activities and their resulting costs.

SLO #3: Learn to analyze the management control systems designed for performance measurement and appraisal to measure the performance of employees in order to motivate the employees to direct their efforts toward achieving the organization's goals.

Required Textbooks and Materials



Managerial Accounting by Balakrishnan, Sprinkle, and Sivaramakrishnan
3rd edition; Published by Van-Griner

ISBN for Print: 978-1-64565-131-4 ISBN for eBook: 978-1-64565-134-5

Home page for the book (Publisher): <https://store2.van-griner.com/product/managerial-accounting/>

Textbooks and some other bookstore materials can be ordered online through Off-Campus Books <http://www.offcampusbooks.com> or the UT Dallas Bookstore <http://www.bkstr.com/texasatdallasstore/home>.

Do not buy older editions. I provide solutions to practice problems that are assigned from the 3rd edition. End of chapter problems differ across editions. If you have older editions, then you will not be able to solve the practice problems.

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](#) webpage.

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 for more information.

To become familiar with the eLearning tool, please see the [Student eLearning Tutorials](#) webpage.

UT Dallas provides eLearning technical support 24 hours a day, 7 days a week. The [eLearning Support Center](#) includes a toll-free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service.

Communication

This course utilizes online tools for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please visit the [Student eLearning Tutorials](#) webpage for video demonstrations on eLearning tools.

Use the “Message” function in eLearning to communicate with me rather than my UTD email.

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

Distance Learning Student Resources

Online students have access to resources including the McDermott Library, Academic Advising, The Office of Student AccessAbility, and many others. Please see the [eLearning Current Students](#) webpage for more information.

Server Unavailability or Other Technical Difficulties

The University is committed to providing a reliable learning management system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the online [eLearning Help Desk](#). The instructor and the eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

Course Engagement and Learning Guidelines

Education is a rich and multifaceted journey, and this course has been intentionally designed with a variety of elements to support your success. While learning styles differ from student to student, the following guidelines are structured to help you engage meaningfully with the course content. You are encouraged to explore and adapt these strategies in ways that best align with your personal learning preferences.

(i) Textbook Readings

Consistent engagement with the textbook is essential for mastering the material. I strongly recommend that you establish a regular reading routine that extends beyond the days leading up to quizzes or exams. This approach will reinforce the concepts introduced during lectures and better prepare you for future sessions, as many topics build upon one another.

Each lecture aligns with a specific chapter in the textbook. Ideally, you should devote **1–2 hours** both before and after reviewing the PowerPoint slides to read the corresponding textbook chapter. While the lecture slides and textbook are closely aligned, they are not interchangeable—some content appears only in the textbook, and some content is unique to the slides. You will be assessed on **both** sources unless otherwise specified.

(ii) Practice Problems

At the end of this syllabus, you'll find a list of **practice problems** selected from each chapter of the textbook, along with suggested solutions. These are meant to help you internalize the material and evaluate your understanding.

You are **strongly encouraged** to attempt these problems on your own before reviewing the provided solutions. The most effective time to work on them is **after** reading the chapter and reviewing the lecture slides. Consistent practice is key in accounting—engaging with these problems regularly will significantly enhance your analytical skills and help solidify your grasp of the course concepts.

(iii) Tests

Two tests will be administered during the term to assess your foundational understanding of the course material. These tests are designed to evaluate your conceptual clarity and problem-solving skills in relation to the key topics covered. Tests are timed and can be anywhere between 60 minutes to 75 minutes.

Approximately **25% or more** of each test will include questions that are similar—if not directly related—to the practice problems or chapter quiz questions. Test questions are generally in **multiple choice, true/false, or fill-in-the-blank** formats.

(iv) Exams

The course includes two exams (proctored via Honorlock) and both exams will include **problem solving questions** in addition to multiple-choice and true/false questions. At least **25% of exam content** will mirror the types of questions seen in practice problems or quizzes. You are encouraged to approach these assessments not just as evaluations, but as opportunities to demonstrate the skills and insights you have developed throughout the course. All exams are timed and may be for a duration of anywhere between 2.5 to 3 hours.

(v) Chapter Quizzes

Each module is accompanied by a **self-assessment chapter quiz**, designed to reinforce your understanding of the material. These quizzes should be completed **after** reviewing the PowerPoint lectures, practicing the assigned problems, and studying the textbook chapter.

You will receive **immediate feedback** upon submission, which will help you identify areas for further review. To stay on track, quizzes must be submitted **no later than one day before** the scheduled test or exam covering the relevant chapter. However, I encourage you to complete them as soon as the material is covered to maximize retention and minimize stress.

I understand that unexpected circumstances can occasionally affect performance or prevent timely submission. To account for this, your **four lowest quiz scores will be automatically dropped**. As a result, **no extensions or late submissions** will be accepted. I appreciate your understanding and cooperation with this policy, which is intended to maintain fairness and consistency for all students.

Note on Tests/Exams/Chapter quizzes:

All exams are proctored using Honorlock (Check <https://ets.utdallas.edu/testing-center/honorlock/> for details about Honorlock). You are allowed to refer to 2 pages of notes.

Tests and chapter quizzes are not proctored; however, they are governed by the honor code. You are expected to complete them independently and refrain from any form of collaboration or assistance from others.

All tests and exams are administered online through eLearning. All tests and exams are timed. You can take any test/exam at any time that is convenient to you during the testing window. Usually, the testing window is spread over three days and commences @ 8 AM on Day 1 and ends at 11:59 PM on Day 3. Once you begin a test/exam, you can't pause. You **need to submit** the test/exam **before the expiry of the test/exam window**. For example, if a test is due at 11:59 PM and the allowed time for the test is one hour, then you need to begin the test at least at 10:59 PM if you want to make use of the full time allowed for the test.

For open response problem solving questions, you need to type in your solution in the eLearning answer box. Do not attempt to cut/copy and paste (or attach) from another application such as Excel or Word into eLearning answer box. It may not work! Even if the copied material appears in your browser, it may not be in your answer box when I grade your exam. Moreover, you may get an error message when you try to submit the completed exam. Please directly type your answer into the eLearning answer box.

More details about the test/exam will be posted in eLearning about 4 days in advance of any test/exam.

Academic Calendar

WEEK/ DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
1 08/25 - 08/31	Introduction (Module 1) Identifying and estimating costs and benefits (Module 2)	Chapter 1 Chapter 2	Chapter quiz from module 1 Chapter quiz from module 2	09/18 @ 11:59 PM 09/18 @ 11:59 PM
09/01	Labor Day (University holiday)			
2 09/02 - 09/07	Cost flows and cost terminology (Module 3)	Chapter 3	Chapter quiz from module 3	09/18 @ 11:59 PM
3 09/08 - 09/14	Cost estimation (Module 4)	Chapter 4	Chapter quiz from module 4	09/18 @ 11:59 PM
4A 09/15 – 09/18	Prepare for Test 1 (Modules 1 through 4) Go through PowerPoint lectures, tutorials, Chapters 1 – 4 from textbook, assigned problems from book and Chapter quizzes for modules 1 through 4			
4B 09/19 - 09/21	Test 1 (Covers modules 1 through 4) Test 1 window opens 09/19 @ 8:00 AM and closes on 09/21 @ 11:59 PM			09/21 @ 11:59 PM
5 09/22 - 09/28	Cost-Volume-Profit analysis (Module 5)	Chapter 5	Chapter quiz from module 5	10/09 @11:59 PM
6 09/29 – 10/05	Short-run decisions (Module 6)	Chapter 6	Chapter quiz from module 6	10/09 @11:59 PM
7A 10/06 - 10/09	Prepare for Exam 1 (Modules 1 through 6) Go through PowerPoint lectures, tutorials, Chapters 1 – 6 from textbook, assigned problems from book and Chapter quizzes for modules 1 through 6			

WEEK/ DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
7B 10/10 - 10/12	Exam I Covers chapters 1 through 6 (Modules 1 – 6) Exam I window opens 10/10 @ 8 AM and closes on 10/12 @ 11:59 PM (Proctored via Honorlock)			10/12 @ 11:59 PM
8 10/13 - 10/19	Master budget (Module 7)	Chapter 7	Chapter quiz from module 7	11/06 @ 11:59 PM
9 10/20 - 10/26	Variance analysis (Module 8)	Chapter 8	Chapter quiz from module 8	11/06 @ 11:59 PM
10 10/27 – 11/02	Cost allocation concepts (Module 9)	Chapter 9	Chapter quiz from module 9	11/06 @ 11:59 PM
11A 11/03 – 11/06	Prepare for Test 2 (Modules 7 through 9) Go through PowerPoint lectures, tutorials, Chapters 7 – 9 from textbook, assigned problems from book and Chapter quizzes for modules 7 through 9			
11B 11/07 - 11/09	Test 2 Covers chapters 7 through 9 (Modules 7 – 9) Test 2 window opens 11/07 @ 8 AM and closes on 11/09 @ 11:59 PM			11/09 @ 11:59 PM
12 11/10 - 11/16	Activity based costing (Module 10)	Chapter 10	Chapter quiz from module 10	12/05 @ 11:59 PM
13 11/17 - 11/23	Decentralized organizations (Module 11). Note Module 11 corresponds to chapter 12.	Chapter 12 (Chapter 11 is NOT covered in the course)	Chapter quiz from module 11	12/05 @ 11:59 PM
14 11/24 – 11/30	Fall break / Thanksgiving (University holidays)			

WEEK/ DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
15 12/01 – 12/07	Strategic planning and control (Module 12)	Chapter 13	Chapter quiz from module 12	12/05 @ 11:59 PM
16A 12/08 - 12/11	Prepare for Final Exam (Exam II) Go through PowerPoint lectures, tutorials, Chapters 7 – 10, 12 and 13 from textbook, assigned problems from book and Chapter quizzes for modules 7 through 12			
16B 12/12 - 12/14	Exam II (Proctored) Covers modules 7 – 12 (Chapters 7, 8, 9, 10, 12 and 13) Final exam window opens @ 8:00 AM on 12/12 and closes on 12/14 @ 11:59 PM* (Proctored via Honorlock)			

* You need to check the working hours of your proctor and superimpose any constraints from the proctor to the test window.

Practice problems

The suggested solutions for the following problems are provided to you (check the link “*suggested solutions to practice problems*”). It is highly recommended that you try to solve the following problems before you consult the solutions. You can expect at least a few questions in every quiz or exam to be similar to some of the following problems. The solutions to these problems are posted under each module in the course content folder.

Chapter	Module	Topic	Core assignment material
1	1	Introduction	1.35, 37, 38, 54, 57
2	2	Identifying and estimating costs and benefits	2.13, 14, 15, 27, 33, 40, 42, 43, 51
3	3	Cost flows and cost terminology	3.1, 14, 15, 28, 34, 39, 44, 48, 58
4	4	Cost estimation	4.16, 17, 18, 35, 38, 42, 52, 54, 58
5	5	CVP analysis	5.16, 22, 35, 44, 54, 60
6	6	Short run decisions	6.29, 37, 42, 47, 50
7	7	Master budget	7.16, 26, 34, 39, 47, 54, 61
8	8	Variance analysis	8.22, 27, 30, 38, 42, 49, 56, 60
9	9	Cost Allocations: Theory and Applications	9.26, 28, 37, 48, 50, 54
10	10	Activity based costing	10.16, 30, 37, 44, 60, 64
11		NOT COVERED IN THE COURSE	
12	11	Decentralized organizations	12.13, 18, 21, 24, 36, 40, 46, 49, 50, 54
13	12	Strategic planning and control	13.21, 27, 32, 40, 46

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 Participation

Regular class participation is expected. Students who fail to participate in class regularly are inviting scholastic difficulty. 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](#).

Grading Policy

The course grade is calculated as below:

<u>Test/Exam</u>	<u>Weight for course grade</u>
Chapter quizzes ^a	20 %
Tests 1 & 2 ^b	25 %
Exam I	25 %
Exam II	30 %
Total	100 %

^a For the purpose of course grade, I will take the **eight best chapter quiz grades**.

^b 15% of weight will be given to the better of the two test scores and 10% weight will be given to the other test score.

Grading Scale

The following scale reflects, on the average, how points were translated into letter grades, in the past. However, please keep in mind that the cutoff for letter grades do change from year to year (cutoff can change only downwards) and the following scale should be considered as “the expected scale” and not to be treated as “firm commitment”. The scale for any particular semester may change at the discretion of the instructor.

<u>Total score</u>	<u>Letter Equivalent</u>
95% and above	A
90% – 94%	A-
85% – 89%	B+
80% – 84%	B
75% – 79%	B-
70% – 74%	C+
65% – 69%	C
Less than 65%	F

Translation of the total point score into a letter grade will be based on the judgment of the instructor. This translation process will be based on many factors including the student’s relative performance (with respect to the rest of the students in the class), the consistency of performance across all the components of assessment (such as quizzes, exams and assignments), and the standards that are expected in a rigorous master’s program.

Accessing Grades

Students can check their grades by clicking “My Grades” under Course Tools after the grade for each assessment task is released. Click on the numerical score for a test/exam to view the graded test or exam.

Course Policies

I do not give makeup exams unless you have my prior permission. **If you fail to take an exam or test without my prior permission, then you are automatically given a grade of zero.**

Family/medical emergencies are the only reasons for makeup exams. **Please do not ask for adjustment in exam/test dates because of travel or work-related reasons.** Internet failure is not an excuse for makeup exam. In case of any technical difficulties during tests/exams, take a screen shot and call Blackboard help and document the problem. Makeup exam/test can have a format different from the regularly scheduled exam/test. For example, makeup test/exam can be a case study.

Extra Credit

You can't make up any shortfall in a test or an exam by offering to do additional work for extra credit. I would urge you to put in that effort **BEFORE** you sit for a quiz or an exam.

Late Work

Exams and assignments must be completed within the assigned time frame unless you have prior permission from the instructor. Late submissions, without prior permission, will not be accepted. Late submissions with prior permission may be penalized.

Special Assignments

There is **no scope** for any special assignments in this course.

Class Participation

Students are required to login regularly to the online class site. I will use the tracking feature in eLearning to monitor student activity. Students are also required to participate in all class activities such as discussion board, chat or conference sessions and group projects. All my communications will be primarily through eLearning. You should regularly read my posts in the discussion board "Important Course Related Announcements".

Classroom Citizenship

The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper netiquette when interacting with class members and the professor.

Academic Integrity

You are not allowed to collaborate with anyone during tests/exams. Any cheating will result in a failing grade in the course.

Policy on the use of Generative AI

Students are encouraged to use Generative AI (GenAI) tools as a supplement to their learning—for example, to explore concepts, clarify ideas, and deepen understanding of the course material. However, the use of GenAI to generate or provide answers for graded assessments (including quizzes, exams, and assignments) is strictly prohibited. Such use undermines academic integrity and deprives students of the opportunity to develop their own critical thinking and problem-solving skills, which are essential to mastering the subject. The purpose of this policy is to ensure that assessments accurately reflect each student's individual knowledge and effort, while still allowing GenAI to serve as a valuable learning aid outside of graded work.

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the Scholastic Dishonesty web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.

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 go to [Academic Support Resources](#) webpage for these policies.

You can get help from the instructor, TA for this course and the accounting lab (<https://accounting.utdallas.edu/program-resources/accounting-tutoring-lab/>).

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 [UT Dallas Syllabus Policies](#) webpage for these policies.

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