

ACCT 2302-006 – Intro Management Accounting Spring 2026 Syllabus

Course Information

<i>Course Number-Section</i>	ACCT2302.006.26S	Class no. 28721
<i>Course Title</i>	Introduction Management Accounting	
<i>Term</i>	Spring 2026	January 20 – May 8
<i>Days & Times</i>	Tuesday & Thursday	8:30 am – 9:45 am
<i>Class Location</i>	JSOM 2.714	

Professor Contact Information

<i>Professor</i>	Christopher Hes, CPA, CIA
<i>Office Phone</i>	TBD (please email)
<i>Email address</i>	Christopher.Hes@utdallas.edu
<i>Office Location</i>	JSOM 13.404
<i>Office Hours</i>	See eLearning announcement and by appointment.
<i>Teaching Assistant</i>	Meghana Vedala (MeghanaSri.Vedala@utdallas.edu)

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 participation during scheduled class times. The date of all exams and quizzes will be assigned in advance.

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.

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.
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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 (2025) (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 a UT Dallas' email address to obtain the discounted price. A video with step-by-step instructions on how to purchase Connect is available here (<https://www.mheducation.com/highered/support/connect/first-day-of-class/blackboard-ultra-ltia>) or via the link on the Homepage of eLearning. Although not required, students considering a major or minor in Accounting are encouraged to obtain a physical copy of the book, which can be leveraged subsequent to this course and throughout one's academic and professional journey. 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 (<https://www.mheducation.com/highered/support/student/connect.html>).

- 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 chapters 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.

Course Outline: ACCT 2302.006.26S – Spring, 2026					
Tuesday & Thursday 8:30 am - 9:45 am JSOM 2.714					
Week	Day/Time	Date	Subject Matter	Chapter	Quiz
1	Tues/Thur 8:30-9:45am	01/20 & 01/22	Managerial Accounting & Concepts	Prologue 1	
2	Tues/Thur 8:30-9:45am	01/27 & 01/29	Job-Order Costing – Unit Costs	2	Quiz 1 Ch. 1
3	Tues/Thur 8:30-9:45am	02/03 & 02/05	Job-Order Costing – Cost Flows and External Reporting	3	Quiz 2 Ch. 2
4	Tues/Thur 8:30-9:45am	02/10 & 02/12	Examination I	1, 2 & 3	
5	Tues/Thur 8:30-9:45am	02/17 & 02/19	Activity Based Costing	4	
6	Tues/Thur 8:30-9:45am	02/24 & 02/26	Process Costing	5	Quiz 3 Ch. 4
7	Tues/Thur 8:30-9:45am	03/03 & 03/05	Cost Volume Profit Relationships	6	Quiz 4 Ch. 5
8	Tues/Thur 8:30-9:45am	03/10 & 03/12	Examination II	4, 5 & 6	
9	Tues/Thur 8:30-9:45am	03/17 & 03/19	Spring Break – No Class		
10	Tues/Thur 8:30-9:45am	03/24 & 03/26	Variable Costing & Segment Reporting	7	
11	Tues/Thur 8:30-9:45am	03/31 & 04/01	Master Budgeting	8	Quiz 5 Ch. 7
12	Tues/Thur 8:30-9:45am	04/07 & 04/09	Flexible Budgets, Standard Costs	9	Quiz 6 Ch. 8
13	Tues/Thur 8:30-9:45am	04/14 & 04/16	Examination III	7, 8 & 9	
14	Tues/Thur 8:30-9:45am	04/21 & 04/23	Performance Measurement	10	
15	Tues/Thur 8:30-9:45am	04/28 & 04/30	Differential Analysis	11	Quiz 7 Ch. 10
16	Tues/Thur 8:30-9:45am	05/05 & 05/07	Final Exam Review	Chapters 1 – 11	
17	TBD	TBD	Cumulative Final	Ch. 1 - 11	

Suggested Textbook 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
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, E-12, E-13
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

Grading Policy, Exams and Quizzes**Examinations:**

There will be four examinations administered 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:

There will be a Connect SmartBook assignment for each Chapter noted within the Course Outline (i.e. a total of 11 Chapters). A set of SmartBook assignments will be due each Exam Week in correspondence with the respective Chapters appearing on the exam that week (e.g. Exam 1 consist of Chapters 1 -3, thus the SmartBook assignments for those Chapters will be due during Exam 1 week). Exact due dates of the SmartBook Assignments and any further instructions that are deemed necessary, will be posted in eLearning throughout the semester. Please note 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. Makeup assignments/extensions to the due date will not be given.

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 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>
Total	700 points

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 final 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.

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 cannot 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 the course Instructor or Teaching Assistant prior to the exam, will receive a twenty-point (-20) reduction to their base exam score. 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 15th, you would have until Friday the 23rd to complete the makeup. If the documentation is not received within the allotted 3 business 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 receives the communication and any documentation. Each student's assigned UTD email address is the preferred form of communication, either within eLearning or outside of it.

Due to time constraints around Exam 2 and the Cumulative Final, it is imperative that students in need of a makeup exam verify that the Instructor or Teaching Assistance has received the appropriate documentation within the 3-day window. Additionally, arrangements will need to be made for proctoring the makeup exam. As such, the individual needing the makeup exam should obtain verification that they (the student) have a scheduled time for the exam. The date and time of the makeup exam will be determined by the instructor based on the availability of proctoring resources within the Accounting area. Please note that I am an auditor by trade and the documentation provided will be examined and verified as needed. Falsified/doctored documents would be considered an act of Academic Dishonesty and will be referred to the Office of Community Standards and Conduct.

Technical Support:

If you experience any issues with your UT Dallas account, contact the UT Dallas [Office of Information Technology Help Desk](#) or call 972-883-2911.

UT Dallas provides eLearning technical support 24 hours a day, 7 days a week through [UT Dallas eLearning Helpdesk](#). The services include a toll-free telephone number, 1-866-588-3192, for immediate assistance. Educational Technology Services (eLearning) is available by [email](#) to request services. They also have an online chat service.

Field Trip Policies, Off-Campus Instruction and Course Activities:

Off-campus, out-of-state, foreign instruction/travel, and course-related field trip activities are subject to state law and university policies and procedures regarding travel and risk-related activities.

Detailed information regarding this policy, in accordance to Texas Education Code, Section 51.950, can be accessed through the [UT Dallas Policy UTDBP3023](#), and the [Travel-Related Risk Risks webpage](#). Additional information is also available from the office of the school dean by telephone, 972-883-6391 or by [email](#).

Student Conduct and Discipline:

The University of Texas System [Regents' Rule 50101](#) and UT 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 Student Complaints Resources within the online [UT Dallas Undergraduate Catalog](#), and the [Graduate Catalog](#).

UT Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the ([Student Code of Conduct, UTDSP5003](#)). Copies of these rules and regulations are available to students in the Office of Community Standards and Conduct, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972-883-6330) and online at [their webpage](#).

A student at the University neither loses their 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 its standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

Social Media Use:

The [Student Code of Conduct](#) includes behaviors conducted via any digital platform. Students may not use any digital platform to seek or provide unauthorized assistance for any assignment done for academic credit. Students may not use any digital platform to impersonate or represent any person other than themselves. Please consult with your instructor regarding authorized assistance.

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 demonstrates a high standard of individual honor in his or her scholastic work. Additional information is provided within their website.

Academic Dishonesty:

Academic dishonesty can occur in relation to any type of work submitted for academic credit or as a requirement for a class. It can include individual work or a group project. Academic dishonesty includes plagiarism, cheating, fabrication, and collaboration/collusion. In order to avoid academic dishonesty, it is important for students to fully understand the expectations of their professors. This is best accomplished through asking clarifying questions if an individual does not completely understand the requirements of an assignment.

Additional information related to academic dishonesty and tips on how to avoid dishonesty may be found [on their website](#).

Copyright Notice:

It is the policy of UT Dallas to adhere to the requirements of the United States Copyright Law of 1976, as amended, (*Title 17, United States Code*), including ensuring that the restrictions that apply to the reproduction

of software are adhered to and that the bounds of copying permissible under the fair use doctrine are not exceeded. Copying, displaying, reproducing, or distributing copyrighted material may infringe upon the copyright owner's rights. Unauthorized distribution of copyrighted material, including unauthorized peer-to-peer file sharing, may subject students to appropriate disciplinary action as well as civil and criminal penalties. Usage of such material is only appropriate when that usage constitutes "fair use" under the Copyright Act. The [fair use exemption](#) has more information. As a UT Dallas student, you are required to follow UT Dallas' copyright policy, [UTDPP1043](#) and the UT System's copyright policy, [UTS107](#).

In accordance with [Regents' Rule 90101, section 6](#), and federal copyright law, a student enrolled in a course owns the intellectual property created by the student in the course.

Email Use:

UT 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. All official student email correspondence will be sent only to a student's UT Dallas email address and UT Dallas will only consider email requests originating from an official UT Dallas student email account. This allows the University to maintain a high degree of confidence in the identity of each individual corresponding via email 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 Office of Information Technology provides a method for students to have their UT Dallas mail forwarded to other email accounts. To activate a student UT Dallas computer account and forward email to another account, access [NetId Self-Service Portal](#) to set it up.

Withdrawal from Class:

The administration at UT Dallas has established deadlines for withdrawal from any course. These dates and times are published in the [Comet Calendar](#) and in the [Academic Calendar](#). It is the student's responsibility to handle withdrawal requirements from any class. In other words, a professor or another instructor cannot drop or withdraw any student unless there is an administrative drop such as the following:

- Not meeting the prerequisites for a specific course
- Not satisfying the academic probationary requirements, resulting in suspension
- An Office of Community Standards and Conduct request
- Not making appropriate tuition and fee payments
- Enrollment is in violation of academic policy
- Not admitted for the term in which they registered

It is the student's responsibility to complete and submit the appropriate forms to the Registrar's Office and ensure that he or she will not receive a final grade of "F" in a course if he or she chooses not to attend the class after being enrolled.

Undergraduate students: please review the [Dropping and Withdrawing](#) section in the catalog.

Student Grievance Procedures:

Procedures for student grievances are found in the university policy [UTDSP5005](#). In attempting to resolve any student grievance regarding disputes over grades, application of degree plan, graduation/degree program requirements, and thesis/and dissertation committee, adviser actions and/or decisions, evaluations, and/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 may be given at the discretion of the instructor of record for a course, when a student has completed at least 70% of the required course material but cannot complete all requirements by the end of the semester. An incomplete course grade (grade of 'I') must be completed within the time period specified by the instructor, not to exceed eight (8) weeks from the first day of the subsequent long semester. Upon completion of the required work, the grade of 'I' may be converted into a letter grade (A through F). If the grade of Incomplete is not removed by the end of the specified period, it will automatically

be changed to a grade of F. The incomplete grade policy is included in the online UT Dallas [Undergraduate Catalog](#) and the [Graduate Catalog](#).

Accommodation for Students with Disability:

The University of Texas at Dallas is committed to providing reasonable accommodations for all persons with disabilities. The syllabus is available in alternate formats upon request. If you are seeking classroom accommodations under the Americans with Disabilities Act (2008), you are required to register with the [AccessAbility Resource Center \(ARC\)](#), located in the Administration Building, Suite 2.224. They can be reached by [email](#), calling 972-883-2098, or at their [website](#). To receive academic accommodations for this class, please register and request services by completing the Request for Services form with the proper documentation and meeting with the Director of ARC at the beginning of the semester.

Religious Holy Days:

UT Dallas will excuse a student from class or other required activities, including examinations and travel time, for the observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, of the *Texas Tax Code*.

Students are encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment.

Excused students will be allowed to take missed exams or complete assignments 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 school's vice or associate dean, who serve as the President's designees for these rules. The vice or associate deans must take into account the legislative intent of *Texas Education Code* 51.911(b), and the student and instructor will abide by the decision of the vice or associate dean.

This information is also included in the online UT Dallas [Undergraduate Catalog](#), and the [Graduate Catalog](#).

Academic Support Resources:

Please visit the [Academic Support Resources](#) page to view the University's academic support resources for all students. Additional university resources, "Resources for Study and Campus Life" are listed in the online [Undergraduate Catalog](#) and the [Graduate Catalog](#).

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