



Course	ACCT 6202 – Accounting for Managerial Decision Making and Control
Professor	Jeffrey Kromer
Term	Spring 2026 (Tuesday, January 20 – Friday, May 8)
Meetings	Monday 7:00PM – 8:50, JSOM 2.901

Professor’s Contact Information

Professor	Jeffrey Kromer, MBA, CPA, CISA, CFSA
Phone	469-878-5879 (mobile, email preferred)
Office Location	N/A
Email Address	Jeffrey.Kromer@utdallas.edu (preferred method)
Office Hours	By appointment via MS Teams
Other Information	Campus email is preferred as I don’t answer phone numbers I don’t recognize. Also, I don’t read eLearning Discussion forums.
Teaching Assistant	Berk Yayvak, berk.yayvak@utdallas.edu

General Course Information

Course Pre / Co Requisites	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	<p>This course provides an introduction to accounting techniques used by managers when they are faced with planning, directing, 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 will yield the greatest benefit to the firm. While the major emphasis in financial accounting is on the accumulation and presentation of accounting data to external decision makers, the emphasis in managerial accounting is on the presentation and analysis of accounting data by internal decision makers.</p> <p>One of the main objectives of this Managerial Accounting course is to familiarize you with the requisite technical skills for problem solving; for example, determining unit product costs, measuring production process costs, budgeting, performance reporting, allocating resources efficiently within the firm, and maximizing profits while maintaining the ability to meet long-term goals. As managers, you will need to identify the relevant information, the appropriate method for analyzing that information, and the manner in which to communicate your observations and recommendations to others in the organization. This course is structured in a manner so that the course contents will help you to develop these skills.</p>
Learning Outcomes	<p>SLO 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.</p> <p>SLO 2: Apply the principles of costing, including Activity Based Costing, to support organization’s strategy, improve operations, or manage activities and their resulting costs.</p> <p>SLO 3: 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.</p>
Required Textbooks and Materials	<p>Textbook: This class requires Connect, an online courseware system by McGraw Hill, which includes the eBook for Managerial Accounting: Creating Value in a Dynamic Business Environment by Hilton - 13e. The course materials are discounted substantially from the national price. Everyone will need to purchase access because this class has mandatory homework assignments. It is important that you register with your UTD email address. Once you get to the pay screen (by clicking on a Connect assignment in Blackboard), you can (1.) enter a code you bought from the bookstore, (2.) make a direct purchase or, (3.) choose 2-week complimentary access. Here is a link on how to access: https://www.mheducation.com/highered/support/support-at-every-step/connect/first-day-of-class/blackboard-ltia.</p> <p>Once you have a Connect account, you can download the “Read Anywhere” app (Apple App Store or Google Play) to access your eBook from a phone or tablet. You can download chapters or view the entire eBook, as well as, make notes, highlight, annotate, etc.</p>

For tech support, please contact McGraw Hill. You can call them at (800) 331-5094. You can also email or chat. Their student self-help is available at <https://www.mheducation.com/highered/support/student/connect.html>

Case pack containing Harvard Business School cases:

<https://hbsp.harvard.edu/import/1368831>

Course Policies

Grading Criteria: **Points earned in this class will consist of the following:**

Grading Item	Weight
Online Quizzes (Pre-Class) – Highest 10 of 11	10%
Group Case Assignment	20%
Exam 1	35%
Exam 2	35%
Total	100%

The final course grades will be based on the +/- scheme for graduate courses. There are no pre-defined point cutoffs for the letter grades finally awarded.

Grading Criteria Descriptions

Online Quizzes (Pre-Class)

In the CONNECT tool, you will be asked to take a quiz over some chapters or topics PRIOR to the start of the class. These quizzes will be used to encourage you to prepare for class prior to each session. I expect that you will have read the chapter and any related supplemental material and/or viewed the assigned videos PRIOR to the class. The online quizzes are individual quizzes and are not to be discussed with anyone prior to their due date. You may use your textbook to assist you with these quizzes. You may take each quiz up to two times and I will grade based on your highest scoring attempt. I understand that sometimes things happen and occasionally you may not be able to complete these. As such, I will also drop your lowest grade out of the 11 quizzes available. There will be no makeup quizzes as the quizzes are online and are available to be completed well in advance of the due date.

Group Case Assignment

Your group will provide a detailed analysis of the Boston Children's Hospital case for this purpose. Your group's reports should be prepared in a Word document and should be submitted on the date indicated in the schedule. There are no page limitations, and you can provide any number of exhibits in your report. There will be a peer evaluation report required of the group members. A significant portion of the case grade will be based on peer evaluation of individual member contributions to the assignments. A detailed rubric will be provided at a later date.

Exams

There will be two exams. These are non-cumulative, closed-book, closed notes and will test your knowledge of the material covered in the textbook, lectures, cases and assignments.

Suggested Textbook Practice Exercises and 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. These exercises and problems are not graded, but it is highly recommended that you attempt to complete them as practice for the exams and to enhance your understanding of the subject matter. Also, you should try to solve the problems before you consult the solutions. We will work out some of these problems in class as time permits.

Make-up Exams

Please plan to take the exams on the assigned dates. No make-up exam will be given except under extenuating circumstances arising from medical or family emergencies.

Extra Credit

I will not provide any extra credit opportunities.

Late Work

I will not accept late submissions.

**Special
Assignments
Classroom
Citizenship**

N/A

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 in the online UT Dallas Undergraduate Catalog, <https://catalog.utdallas.edu/now/undergraduate/resources/student-complaints> and the Graduate Catalog, <https://catalog.utdallas.edu/now/graduate/resources/student-complaints>.

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 (<https://policy.utdallas.edu/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, 972-883-6391) and online at <https://www.utdallas.edu/conduct/>.

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.

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. See <https://www.utdallas.edu/conduct/integrity/>.

**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 here: <https://www.utdallas.edu/conduct/dishonesty/>.

Plagiarism on written assignments, especially from the web, from portions of papers for other classes, and from any other source is unacceptable.

All tests are closed note / closed book and proctored. Any issues or suspicions will be reported to the Office of Community Standards and Conduct.

Students in this course suspected of academic dishonesty are subject to disciplinary proceedings, and if found responsible, the following minimum sanctions will be applied:

- 1. Group Work – Zero for the Assignment for all group members**
- 2. Tests/Exams – F for the course**

These sanctions will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by the Office of Community Standards and Conduct and the Dean of Student's Office.

In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record.

The Jindal School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

Student Grievance Procedures

Procedures for student grievances are found in university policy UTDSP5005 (<https://policy.utdallas.edu/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.

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 AccessAbility Resource Center accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

Class Attendance

The University's attendance policy requirement is that individual faculty set their course attendance requirements. Regular and punctual class attendance is expected. Students who fail to attend class regularly are inviting scholastic difficulty. In some courses, instructors may have special attendance requirements; these should be made known to students during the first week of classes.

Class Participation

Regular class participation is expected. Students who fail to participate in class regularly are inviting scholastic difficulty. A portion of the grade for this course is directly tied to your participation in this class. 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

While there are no plans to record any sessions for this course, if any recorded material is provided, students are expected to follow appropriate University policies and maintain the security of passwords used to access recorded lectures. Unless the AccessAbility Resource Center 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 AccessAbility Resource Center accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

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."

Accommodation for Students with Disabilities

Please review [the section](#) within the UT Dallas Syllabus Policies and Procedures webpage.

Academic Support Resources

Please visit the [Academic Support Resources](#) page to view the University's academic support resources for all students.

UT Dallas Syllabus Policies and Procedures

Please visit the [Syllabus Policies](#) page to view 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.

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

Assignments and Academic Calendar
ACCT 6202-501 Accounting for Managerial Decision Making and Control
Monday 7:00 PM – 8:50 PM, JSOM 2.902

WEEK	DATES	TOPIC/LECTURE	PRE-CLASS READING (pages refer to bound version of textbook, not the eBook)	PRE-CLASS ONLINE QUIZZES	SUGGESTED TEXTBOOK PRACTICE EXERCISES AND PROBLEMS
1	1/26	Introduction to the Course Cost Terms and Purposes Cost Flows In-Class Exercise - Integrated Excel – Classifying and Calculating Costs (Due 2/2)	Chapter 1 (skim) Chapter 2 (p38 to p46 only) Chapter 3 (p86 to p89 only)	Quiz 1 – Due 2/2 6:59 PM	2-24, 2-29 (see template in Homework folder), 2-30, 2-40, 2-42
2	2/2	Cost Behavior and Cost Estimation	Chapter 6 (p238 to p254 only) Chapter 6 Appendix-Regression Analysis Using Excel (NO HANDOUTS)	Quiz 2 - Due 2/2 6:59 PM	6-24, 6-25, 6-29, 6-34, 6-35, 6-41, 6-42
3	2/9	Cost-Volume-Profit Analysis	Chapter 7 Chapter 7 Appendix (Effect of Income Taxes) – HANDOUT SLIDE 52	Quiz 3 - Due 2/9 6:59 PM	7-23, 7-24, 7-25, 7-29, 7-33, 7-40, 7-41, 7-45, 7-51
4	2/16	Decision Making: Relevant Costs and Benefits Salem Telephone (Case) – class discussion	Chapter 14 (SKIP Joint Products, APPENDIX) Harvard Case pack	Quiz 4 - Due 2/16 6:59 PM	14-35, 14-36, 14-37, 14-42, 14-46, 14-51, 14-58
5	2/23	Activity-Based Costing and Management Dakota Office Products (Case) – class discussion	Chapter 5 Harvard Case pack	Quiz 5- - Due 2/23 6:59 PM	5-26, 5-27, 5-46, 5-49, 5-50
6	3/2	ABC and Management (continued) Survey Masters (Case) – class discussion Discuss Group Assignment – Boston Children’s Hospital Case	Chapter 5 (continued) Harvard Case pack Harvard Case pack	Quiz 6 - Due 3/2 6:59 PM	
7	3/9	EXAM 1	Covering material from weeks 1 to 6		

WEEK	DATES	TOPIC/LECTURE	PRE-CLASS READING (pages refer to bound version of textbook, not the eBook)	PRE-CLASS ONLINE QUIZZES	SUGGESTED TEXTBOOK PRACTICE EXERCISES AND PROBLEMS
8	3/16	Spring Break – No Class			
9	3/23	Financial Planning and Analysis: The Master Budget	Chapter 9	Quiz 7 - -Due 3/23 6:59 PM	9-21, 9-25, 9-26, 9-29, 9-30, 9-31, 9-34, 9-42
10	3/30	Standard Costing and Analysis of Direct Costs	Chapter 10 (SKIP APPENDIX)	Quiz 8 - Due 3/30 6:59 PM	10-22, 10-23, 10-28, 10-30, 10-34, 10-44, 10-46
11	4/6	Flexible Budgeting and Analysis of Overhead Costs	Chapter 11	Quiz 9 - Due 4/6 6:59 PM	11-22, 11-27, 11-34, 11-49
12	4/13	Responsibility Accounting	Chapter 12 (p526 to 538 only, SKIP APPENDIX)	Quiz 10 - Due 4/13 6:59 PM	12-30, 12-31, 12-32, 12-44
13	4/20	Investment Centers and Transfer Pricing	Chapter 13	Quiz 11 - Due 4/20 6:59 PM	13-24, 13-26, 13-29, 13-34, 13-39, 13-40, 13-46, 13-47, 13-49
14	4/27	Balanced Scorecard Store 24 (Case) – Class discussion Group Assignment Due 11:59 PM	Chapter 12 (p538 to 552 only) Harvard Case pack		
15	5/4	EXAM 2	Covering material from weeks 9 to 14		

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