

Course Syllabus

AIM 6202—Managerial Accounting

School of Management
The University of Texas at Dallas
Spring 2012

Professor Contact Information

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<u>Office Hours:</u>	Tu & Th 4:00 – 5:00 PM or by appointment		

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

If you are required to take AIM 6201 (Financial accounting) and AIM 6202, then the preferred sequence is to take 6201 before you take 6202. Even though 6201 is not a pre-requisite for this course, some exposure to financial accounting is desirable.

Course Description

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.

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.

Consequently, the learning objectives for this course are:

1. To illustrate the use of cost and management accounting concepts to assess challenges and develop solutions in production and service entities;
2. Learn to analyze the accounting systems designed for performance measurement and appraisal to arrive at optimum solutions;
3. Learn to analyze and evaluate specific aspects and apply the course concepts in a team mode to a “real world” situation.

Course Organization

Learning is a complex process. Various aspects of this course have been designed to help you with the learning process. I am giving below a set of guidelines which may help you to get the maximum benefit out of this course. Of course, the learning process is highly individualistic and hence you may want to explore and find out what works for you the best.

(i) Text book: I would strongly encourage you to read the textbook on an ongoing basis (and not just before a quiz or exam!). This helps you in two ways. First, this will reinforce the concepts that are discussed in class. Secondly, it will also help you to get the maximum out of future lectures since some of the same key concepts tend to repeat over and over again in the course. For each lecture, I have indicated the chapter(s) from the text book that you need to be familiar with. Please spend at least an hour or two reading the text book before and after you go through the PowerPoint file for each lecture. PowerPoint lectures closely follow the contents in the text book. However, please keep in mind that the PowerPoint lecture does not cover every aspect discussed in the book and not everything discussed in the PowerPoint lecture can be found in the text book. You will be held responsible for everything that I cover in class.

(ii) Practice Problems: I will provide you suggested solutions to selected problems (they are listed at the end of this syllabus. I have labeled them as “Core assignment”) from your textbook for each chapter. You should try to solve these problems on your own (i.e. without looking at the suggested solutions first) as soon as you go through the PowerPoint file and after reading the chapter from your book. This will really help you to test your understanding of the materials covered in the book and the lecture. It is imperative that you solve the problems that are identified as “**core assignment**” for each chapter. To facilitate that, I have also listed the “review problem” for you to go over before you start to work on the assignment. Just like any mathematics course, the more problems you solve, the better you are in an accounting course!

(iii) Quizzes: You will be taking 2 quizzes during the course. The purpose behind the quizzes is to test your basic understanding of the course material and to warm you up for the exams. They **don’t** contribute toward your final grade.

(iv) Exams: There are two exams in this course; one in the middle of the semester (roughly after half of the course) and one at the end. Mid-term exam covers the material up to the mid-term and the final exam covers the remaining so that it is non-cumulative (However, you should remember that the concepts that you learn are often cumulative in the sense they may be based on material covered in the first half of the course).

Required Textbooks

Managerial Accounting (8th edition) by Ronald Hilton and published by McGraw-Hill/Irwin

Student Assessments

Grading scheme:

Mid-term exam	40
Final exam	40
Group project	20
Total	100

Makeup exam: I do not ordinarily give makeup exams. If you fail to take an exam, then you are automatically given a grade of zero.

Extra Credit: You can’t makeup any shortfall in an exam by offering to do additional work for extra credit. I would urge you to put in that effort BEFORE you sit for the exam.

Group Project: This course includes a group assignment. Each group will submit only one assignment on behalf of all the group members. You need to sign into a group using group sign-up

sheet. A private discussion area will be set up on the discussion board for internal group communications. A group chat room can also be created for each group to use.

Scholastic Honesty

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.

University Policies

Student Conduct & 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 UTD publication, *A to Z Guide*, which is provided 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.

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 includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

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.

E-Mail 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 UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD 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 of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I 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 Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*.

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 originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.

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.

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

The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student

Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

The contact information for the Office of Disability Services is:

The University of Texas at Dallas, SU 22

PO Box 830688

Richardson, Texas 75083-0688

(972) 883-2098 (voice or TTY)

Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.

It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.

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.

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 the website address given below. Additional information is available from the office of the school dean. (http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm)

Course Schedule

Date	Chapters (required reading)	Topic	Core Assignment	Review Problem
3/24/2012	1 & 2	Introduction Cost terms & cost flow	1-26, 2-24, 2-28, 2-37, 2-56	
3/31/2012	3 & 4 quiz 1	Product cost	3-31, 3-35, 3-62, 4-16, 4-25	Review problem on p110 Review problem on p152
4/7/2012	5, 6 & 7	ABC costing; Cost behavior CVP analysis	5-26, 5-27, 5-28, 5-29, 6-34 7-23, 7-27, 7-28, 7-30,	Review problem on p199, p303 Appendix on p255
4/14/2012	14 mid-term exam Project assigned	Relevant costs vs. benefits	14-31, 14-32, 14-39	Review problem on p614
4/21/2012	9 & 10	Budgeting; Variance analysis	9-21, 9-25 10-28, 10-31, 10-36,	Review problem on p377 Review problem on p433
4/28/2012	12 & 13 quiz 2	Responsibility center Investment center	12-28, 12-29, 12-32 13-24, 13-25, 13-26, 13-32, 13-33, 13-35, 13-40	Review problem on p525 Review problem on p570
5/5/2012	Final exam Project due			

These descriptions and timelines are subject to change at the discretion of the Professor.