COURSE SYLLABUS
ACCT 2302 Managerial Accounting
The Naveen Jindal School of Management
The University of Texas at Dallas

Course:	**ACCT 2302**
Course Title:	**Introduction to Management Accounting**
Meets:	**Section 002 – Mon/Wed/FRIDAY – 12:00-12:50PM (2.804)**
	Section 003 – Tuesdays/Thursdays – 10:00 – 11:15AM (1.107)
	Section 001 – Tuesdays/Thursdays – 11:30 AM –12:45PM (1.107)
Semester:	**Fall 2013**

Contact Information:

-- Instructor:	**John Barden, CPA, CFE**
-- Office Location:	**SOM 4.229**
-- Cell Phone:	**607 759-0918 in case of emergency**
-- Email:	**john.barden@utdallas.edu**
	Or e-learning via webct mail
-- Office Hours:	**Monday & Wednesday 10:00-11:00 AM.**

Course Description

This course is an introduction to the determination, development, and uses of internal accounting information needed by management to satisfy customers while continuously controlling and containing costs. The course is designed to benefit all students who will be future users of accounting information.

Learning Objectives

(1) Obtain a basic understanding of managerial accounting concepts
(2) Conduct cost-volume-profit analyses
(3) Differentiate between job-order and process costing
(4) Develop an understanding of the role of activity-based costing and management in decision making
(5) Preparation of schedules used for profit planning and analyses of budget variances
(6) Discuss how relevant information is used to make marketing and production decisions

Course Materials

Textbook:	The textbook for this course is *Cornerstones of Managerial Accounting, FOURTH Edition,* by Mowen, Hansen and Heitger
Publisher:	Cengage Learning
ISBN 13#:	978-1-133-04686-8
ISBN 10#:	1-133-04686
Calculator:	Will be provided for all exams.

Attendance

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 chapter **prior to** attending class. This will enhance your understanding of the material discussed in class. Additionally, Handouts for each chapter are available on eLearning for download. As a courtesy to others, please turn off your cellular phones while in the classroom.

Instructor Assistance

I will have scheduled office hours each week. However, 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. Additionally, if you are unable to attend office hours, **please email any questions through eLearning.**

Homework

I have suggested exercises and/or problems to be worked for each chapter. While there will be no points allocated to homework, there is a direct correlation between working problems and performing successfully on examinations. It is your responsibility to ask for help when you feel you need it. You are encouraged to ask questions.

Solutions to the suggested exercises and/or problems are posted on eLearning.

Quizzes (25%) ALL QUIZZES CLOSE ON 12/9 NO EXCEPTIONS

There will be EIGHT short quizzes over the material discussed in class. These quizzes will have a time limit, and they **MUST** be taken & completed before the **final exam. This will give you a little flexibility.** The purpose of these quizzes is to ensure that you are keeping up with the material covered in class. There will be **NO** opportunities for makeup quizzes. It is your responsibility to ensure that you attend class on the designated dates. All quizzes will be **closed the day before the final exam**, **no exceptions!!**

Three exams (75%)

There will be three **non-cumulative** examinations in this course. These examinations are closed book and closed notes and will be taken in class minutes. Each exam will be comprised of multiple choice questions and many questions will require calculations. You will need an **882 Scantron** for each exam. There will be no practice exams distributed on eLearning.

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".

- **Class Expectations: Students are expected to come prepared for every class, which includes reading the assigned chapter and cases before class and completing the**

assigned homework problems. Attendance will not be taken; however, class participation will be factored into your grade, as well as team member evaluations. Remember: you will gain from this class what you put into it - learning the material is your responsibility.

- **For Accounting majors it is required that you receive a C or better in this class to take Intermediate Financial Accounting 1.**

- **DO NOT CHEAT OR PLAGARIZE. IF YOU ARE CAUGHT CHEATING MY RECOMMENDATION TO STUDENT AFFAIRS WILL BE AN F FOR THE COURSE.**

- **WHEN PROFESSOR STATES PENCILS DOWN, PUT PENCILS DOWN!!!**

Grades

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

EXAM 1 ……	20 points
EXAM 2 ……	25 points
EXAM 3……	30 points
Quizzes…….	25 points
TOTAL	100 points

A = 100-93, A- 92-89, B+ 88-85, B84-80, C+79-75, C71-74, C-70-68, D 68-65, BELOW 65 F.

Please note that there will be NO extra credit opportunities for this course.

ACCT 2302 – FALL 2013 COURSE OUTLINE

DATE WEEK OF	TOPIC	CH	EXERCISES & PROBLEMS
8/26	Course Introduction		
8/26	Introduction to Management Accounting	1	1-11, 1-12, 1-13, 1-16, DO QUIZ 1
9/2	**NO CLASS ON MONDAY LABOR DAY!!**		
9/3	Basic Management Accounting Concepts	2	2-26, 2-29, 2-30, 2-31,2-37, 2-38, 2-39, 2-40, 2-44 DO Quiz 2
9/9	Cost-Volume-Profit Analysis	4	4-15, 4-17, 4-24, 4-26, 4-30, 4-32, 4-38, 4-49, 4-51 Do Quiz 4
9/19 & 9/20	**EXAM 1 20 points THURSDAY 9/19 & FRIDAY 9/20**		**Chapters 1, 2,and 4**
	ACCOUNTING FORUM 3:00- 5:00PM You must attend!! THURSDAY 9/19		**Davidson Auditorium Jindal School of Management**
9/23	Job-Order Costing	5	5-29, 5-31, 5-32, 5-33, 5-34, 5-36, 5-39, 5-41 DO QUIZ 5
9/30	ABC: Activity Based Costing	7	7-31, 7-37, 7-40, 7-41, 7-43, 7-47, 7-48, 7-49, 7-51 DO QUIZ 7
10/7-10/12	**NO CLASS CATCH UP ON QUIZZES**		**CATCH UP ON THE QUIZZES**
10/14	Relevant Information: Marketing Decisions	13	13-26, 13-27, 13-29, 13-30, 13-32, 13-33, 13-34, 13-35, 13-44
10/21	Relevant Information: Production Decisions	13	13-31, 13-36, 13-37, 13-38, 13-40, 13-47
10/31 & 11/1	**EXAM 2 25 points THURSDAY 10/31 & FRIDAY 11/1**		**Chapters 5, 7,and 13**

11/4	Profit Planning	9	9-34, 9-35, 9-36, 9-37, 9-38, 9-39, 9-42, 9-44, 9-45 DO QUIZ 9
11/11	Standard Costing	10	10-27, 10-28, 10-29, 10-30, 10-31, 10-32, 10-33, 10-35, 10-47 Do QUIZ 10
11/18	Standard Costing & ETHICS	10	10-27, 10-28, 10-29, 10-30, 10-31, 10-32, 10-33, 10-35, 10-47 Do QUIZ 10
11/25-12/1	**NO CLASS FALL BREAK**		**HAPPY THANKSGIVING!!!! WORK ON QUIZZES!!**
12/2	Flexible Budgets and Overhead Analysis	11	11-30, 11-32, 11-33, 11-34, 11-35, 11-36, 11-37, 11-38 Do Quiz 11
12/10 & 12/11	**EXAM 3 IN CLASS 12/10 & 12/11 30 points of Final GRADE**		**EXAM 3 in CLASS Chapters 9,10, 11& ETHICS CLASS**

You should also complete the multiple choice exercises at the end of each chapter. The solutions for those exercises are also posted on eLearning.

Classroom Citizenship& Social Responsibility	**1) Treasurer will be elected for each class to collect funds;** **2) Fund will be maintained by treasurer;** **3) Class will elect one charitable organization to donate funds;** **4) There will be no baseball hats worn in class, if you want to wear the baseball hat the donation is $2.00 per class;** **5) If you are late for class the donation is $5.00 per class;** **6) If your cell phone or beeper goes off it is $10.00 per class.** **7) If you want to text the donation is $10.00 per class.** **8) Funds will be distributed to a charitable Organization at semester-end.**
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 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.
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 U.T. 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 U.T. Dallas provides a method for students to have their U.T. 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 deal 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 Grades	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 SSB 3.200 in the Student Service Building. Office hours are Monday to Thursday, 8:00 a.m. to 6:00 p.m.; and Friday, 8:00 a.m. to 5:00 p.m. The contact information for the Office of Disability Services is: 972-883-2098 Telephone studentaccess@utdallas.edu StudentAccessAbility 800W.CampbellRd.,SSB32 Richardson, TX 75080 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 http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm. Additional information is available from the office of the school dean.

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