

Course Syllabus

ACCT 6202.011

School of Management
The University of Texas at Dallas

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Course Information

Course

Course Number Section	ACCT 6202.011
Course Title	Managerial Accounting
Term and Dates	Summer 2014 (05/28/14 – 08/09/14)

Professor Contact Information

Professor	Surya Janakiraman
Office Phone	972 883 6370
Email Address	Use eLearning message
Office Location	SOM 4.806
Online Office Hours	By appointment

About the Instructor

I have been with UTD since 1998. Prior to that, I was teaching at Carnegie Mellon University. I have a Ph.D. in accounting from the University of Pennsylvania. I teach valuation and cost management related subjects. My research interests include executive compensation and cost management.

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

If you are required to take ACCT 6201 (Financial accounting) and ACCT 6202, then the preferred sequence is to take 6201 before you take 6202 or take both courses concurrently. 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.

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 test or exam!). This helps you in two ways. First, this will reinforce the concepts that are discussed in the lectures. 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 in the textbook (unless I explicitly omit it from the exam coverage) and the contents of PowerPoint in tests and exams.

(ii) Practice Problems: I have provided to you suggested solutions to selected problems (they are listed at the end of this syllabus. I have labeled them as “Core assigned problems”) from your textbook for each module. 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 material covered in the book and the lecture. It is imperative that you solve the problems that are identified as “**core assignment material**” for each of the module. Just like any mathematics course, the more problems you solve, the better you are in an accounting course!

(iii) Tests: You will be taking 2 tests during the course. These tests will be administered online. The purpose behind the tests is to test your basic understanding of the course material. At least 25% of the test questions will be similar to the “core assignment material” or practice quiz questions. I expect you to carefully go through the PowerPoint files, read the relevant chapters in the text and work out as many problems as diligently as possible before you sit for the test. All the test questions are going to be in “multiple choice” format. They can involve conceptual thinking or problem solving or both.

(v) Exams: There are two exams in the course. The final exam is proctored. Again, at least 25% of the questions in the exams will be similar to the core assignment material and the practice quiz questions. The questions in the exam can be either “True or False”, or “multiple choice” type questions or “structured problems”.

(vi) Practice quizzes: For each module, I have provided you a self-assessment quiz. You should take this quiz after going through the PowerPoint lecture(s) for the module, the practice problems and the relevant chapters from the textbook. You will get immediate feedback to these quizzes.

Proctored Final Exam Information

This course requires a proctored final examination.

Local students: You may take your exam at the UTD Testing Center (no fee required). Please see the testing center website for more information and the syllabus for testing window. <http://www.utdallas.edu/studentsuccess/testingcenter/index.html>. At this time no registration or exam forms are needed to take the test at the UTD Test Center. You do need a UTD Comet Card for identification and entrance. Please check the above web page to make sure that you understand the current procedures.

Non-Local or Students who find UTD geographically inconvenient: You may use a testing service of your choice at a convenient location to have the exam proctored. All exams must be completed within this required exam time window: August 5-9. If you choose this path, you must inform the instructor, as well as the UTD eLearning Team (proctoredexam@utdallas.edu) of your testing location. A proctored exam form must be completed and sent back to the eLearning Team before (07/05/14) by all students. Please go to the Proctored Exam Information page to access and complete the Online Proctored Exam Form and find all the detailed information and procedures on arranging a proctored exam. All completed exams must be received by August 11th to allow timely grade reporting to the UTD Registrar. The UTD eLearning Team requests all students strictly follow the proctored exam scheduling deadlines. If any student fails to submit the exam form on time, the student will be responsible for the consequences. If any student needs special accommodations, please seek the instructor's approval in advance.

Student Learning Objectives/Outcomes

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

Required Textbooks and Materials

This course requires the following text book:

Managerial Accounting (2nd edition)
Balakrishnan, Sivaramakrishnan and Sprinkle
Published by John Wiley & Sons
ISBN: 978-1-118-38538-8

Textbooks and some other bookstore materials can be ordered online through [Off-Campus Books](#) or the [UTD Bookstore](#). They are also available in stock at both bookstores.

Course Policies

Make-up exams

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

Extra Credit

You can't makeup 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 test 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.

Class Participation

Students are required to login regularly to the online class site. The instructor 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.

Virtual 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.

Policy on Server Unavailability or Other Technical Difficulties

The university is committed to providing a reliable online course 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 extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the UTD eLearning Help Desk: <http://www.utdallas.edu/elearninghelp>, 1-866-588-3192. The instructor and the UTD eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

You have the primary responsibility to ensure that you satisfy the hardware and software requirements as outlined in eLearning, especially when you take tests. If you run into technical difficulty when you are taking tests, you need to contact eLearning and send an email to the instructor immediately. Every reported technical problem will be investigated by eLearning staff.

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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 and the web browser configuration information](#).

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Course Access and Navigation

This course was developed using a web course tool called eLearning. It is to be delivered entirely online. Students will use their UTD NetID account to login to the course through UTD Galaxy: <http://galaxy.utdallas.edu> or directly at <http://elearning.utdallas.edu>. Please see more details on [course access and navigation information](#).

To get started with an eLearning course, please see the [Getting Started: Student eLearning Orientation](#).

UTD provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. The UTD user community can also access the support resources such as self-help resources and a Knowledge Base. Please use this link to access the UTD eLearning Support Center: <http://www.utdallas.edu/elearninghelp>.

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Communications

This eLearning course has built-in communication tools which will be used 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 see [communication tool information](#).

Another communication tool available to students is live voice chat in the 3D virtual world of Second Life. Instructions for accessing the UTD SOM Island in Second Life can be found at <http://som.utdallas.edu/somResources/eLearning/faculty/secondLife.php>.

Interaction with Instructor: I will communicate with students mainly using the Announcements and Discussions tools. Students may send personal concerns or questions to me using the course message tool. Avoid sending email to my UTD email address. I will reply to student emails or Discussion board messages within 3 working days under normal circumstances.

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Student Resources

The following university resources are available to students:

UTD Distance Learning: <http://www.utdallas.edu/oeo/distance/students/cstudents.htm>

McDermott Library: Distance Learners (UTD students who live outside the boundaries of Collin, Dallas, Denton, Rockwall, or Tarrant counties) will need a UTD-ID number to access all of the library's electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. For UTD students living within those counties who are taking online courses, a Comet Card is required to check out materials at the McDermott Library. For more information on library resources go to <http://www.utdallas.edu/distancelearning/students/libraries.html>

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Student Assessments

Grading Information

Points distribution

Exam/test/assignment	Points
Test 1	45
Test 2	45
Mid-term Exam	120
Final exam (proctored)	150
Total	360

Note that the maximum possible points for a given test or exam may be different from the weight of the test or exam indicated in the above table. You should convert the score to an equivalent scale by multiplying your test/exam score by an appropriate factor. For example, test 1 may have total points of 15. Since the weight for test 1 is 45 in the above table, you should multiply your score by a factor of 3 to convert your test 1 score to a base of 45 points.

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 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.

Scaled score	Letter Equivalent
342 and above	A
324 – 341	A-
306 – 323	B+
288 – 305	B
270 – 287	B-
252 – 269	C+
234 – 251	C
Less than 234	F

Grading Policy

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 tests, 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. When you click on the "score" of each completed test, you should be able to see the question, the answer you provided and my feedback.

Tests/Exams

There will be two tests and one exam that will be administered through eLearning in this course. You can access tests/exams by clicking the Assessments link on the course menu or see the test/exam icon on the designated page. Each quiz is timed and can usually be accessed **only one time** within the scheduled time window. Please read the on-screen instructions carefully before you click "Begin Assessment". After each test is graded and released, you may go back to the Assessments page and click "My Grades" to review your exam results. All the tests and exams will be available during the test/exam windows indicated in the syllabus. The final exam is proctored and you should take it either in UTD testing center or any other approved proctoring center (See information on final exam elsewhere in the syllabus). While the final exam may be open in eLearning during the exam window indicated in the syllabus, you should take into consideration the constraints (the times during which the testing center is open for business) of the testing center where you are planning to take your final exam.

Participation/Discussions

I strongly encourage you to actively participate in discussions using the discussion boards. Even though I don't have a formal grade for participation, I expect everyone to post comments and questions to the discussion boards. I also expect everyone to contribute equally to the group project. If a student is not contributing to the group project, the other members of the group should bring that to the attention of the instructor. Students found not contributing to the group project will be penalized.

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Academic Calendar

Course Outline/Schedule

WEEK	DATES	TOPIC/LECTURE	REQUIRED READING	ASSIGNMENT / EXAM DUE DATE
1	05/28 – 06/01	Introduction (Module 1) Identifying and estimating costs and benefits (Module 2)	Chapter 1 Chapter 2	
2	06/02 – 06/08	Cost flows and cost terminology (Module 3) Cost estimation (Module 4)	Chapter 3 Chapter 4	
3	06/09 – 06/15	Prepare for test 1 (06/09 – 06/12) Test 1 (06/13 – 06/15)	Covers chapters 1 through 4 (Modules 1 – 4)	Test 1 is available from June 13, 10:00 AM Central Time until June 15, 10:00 PM Central Time
4	06/16 – 06/22	Cost-Volume-Profit analysis (Module 5) Short-run decisions (Module 6)	Chapter 5 Chapter 6	
5	06/23 – 06/29	Prepare for Mid-term exam (06/23 – 06/25) Mid-term exam (06/26 – 06/29)	Covers chapters 1 through 6 (Module 1 – 6)	Mid-term exam is available from June 26th at 10:00 AM until June 29th, 10:00 PM Central Time
6	06/30 – 07/06	Master budget (Module 7)	Chapter 7	
7	07/07 – 07/13	Variance analysis (Module 8) Cost allocation concepts (Module 9)	Chapter 8 Chapter 9	
8	07/14 – 07/20	Prepare for Test 2 (07/14 – 07/17) Test 2 (07/18 – 07/20)	Covers chapters 7 through 9 (Modules 7 – 9)	Test 2 is available from July 18, 10:00 AM Central Time until July 20, 10:00 PM Central Time
9	07/21 – 07/27	Activity based costing (Module 10)	Chapter 10	

		Decentralized organizations (Module 11)	Chapter 12	
10	07/28 – 08/03	Strategic Planning and control (Module 12)	Chapter 13	
11	08/04 – 08/09	08/04 Prepare for final exam 08/05 – 08/09 Final exam (proctored)	Covers chapters 7 – 10, 12 and 13 (Modules 7-12)	Final exam is available in the proctoring centers from August 5 th AM Central Time until August 9 th . Check Testing centers for timings.

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Core Assignment Material

The suggested solutions for the following problems are provided to you (check the link “**suggested solutions to selected 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 test 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. If the solution for a particular problem is not available, then that problem is discussed in the tutorial.

Chapter	Topic	Core assignment material
1	Introduction	1.35, 37, 38, 54, 57
2	Identifying and estimating costs and benefits	2.13, 14, 15, 27, 33, 40, 42, 43, 51
3	Cost flows and cost terminology	3.1, 14, 15, 28, 34, 39, 44, 48, 58
4	Cost estimation	4.16, 17, 18, 35, 38, 42, 52, 54, 58
5	CVP analysis	5.16, 22, 35, 44, 54, 60
6	Short run decisions	6.29, 37, 43, 52, 53, 56
7	Master budget	7.16, 26, 34, 39, 47, 54, 61
8	Variance analysis	8.22, 27, 30, 38, 42, 49, 56, 60
9	Cost Allocations: Theory and Applications	9.26, 28, 33, 37, 48, 50, 54
10	Activity based costing	10.16, 30, 37, 44, 60, 64
12	Decentralized organizations	12.13, 18, 21, 24, 36, 40, 46, 49, 50, 54
13	Strategic planning and control	13.21, 27, 32, 40, 46

Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the [UTD Judicial Affairs](#) 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.

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Course Evaluation

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester. An online instructional assessment form will be made available for your confidential use. Towards the end of the semester, you will receive an email that would provide you the necessary information to access the course evaluation form.

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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 go to <http://go.utdallas.edu/syllabus-policies> for these policies.

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

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