



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 501 – Wednesday – 7:00 PM – 9:45 PM (1.117)
Semester: Spring 2016

Contact Information:

- **Instructor:** Stephanie Poindexter Swaim, CPA
- **Email:** Stephanie.Swaim@utdallas.edu
- **Office Hours:** JSOM 4.222; By Appointment
- **Teaching Assistant:** Caroline Ferguson cxf122330@utdallas.edu

Course Description

This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation. The course is designed to benefit all students who will be future users of accounting information.

Learning Objectives

Upon successful completion of this course, students will:

1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision making process of managers.
2. Define operational and capital budgeting, and explain its role in planning, control, and decision-making.
3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.
4. Explain methods of performance evaluation.
5. Use appropriate financial information to make operational decisions.
6. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

Course Materials

Required Textbook:

Introduction to Managerial Accounting **Hardbound Text Bundled with Connect Plus with Learn Smart access card**, Brewer/Garrison/Noreen, 7th ed, McGraw-Hill, 2016; ISBN: 9781259890703

*****Please Note: You will need your book in class each week!*****

Other materials:

Scantrons: Students need Scantron 882E forms (long, thin, green forms) to use during the semester for exams.

Calculator: Provided for all quizzes and exams. Please bring your own calculator for in-class activities. No phone calculator apps will be allowed for in-class quizzes.

Course Objectives

In this course, I will emphasize six areas. They include (1) competence in managerial accounting (2) critical thinking, (3) global perspective, (4) ethical awareness, (5) social and organization skills, and (6) technology. Please take a moment to *understand* these objectives and how I propose to meet them during the semester.

| CURRICULAR AREAS | COURSE OBJECTIVES | HOW OBJECTIVES ARE MET |
|-----------------------------------|---|---|
| Functional competence | To understand accounting theory and processes and apply them to real-world problems. | This is the main objective of the course. The class lectures via PowerPoint slides, discussions, and the Website readings are geared to this objective. |
| Critical thinking | To identify management problems and apply the theory/tools taught in class in solving the problems. | The exams will test your ability to identify and apply the relevant theory to the class lectures & notes. |
| Global Perspective | To understand that business decisions need to be adapted to different cultures | The sessions on International Organizations are geared to understanding policies & procedures. |
| Ethical Awareness | To recognize the ethical dilemmas that companies often face in pursuing market share and profit. | The session on Ethics is geared to this objective along with the SEC website and managerial accounting discussions. |
| Social/Organization Skills | To test for effective oral and written communications, as well as the ability to work on projects. | Think of your own business environment & how it can change. |
| Technology | To understand how technology, particularly the Internet, is changing accountants to think. | The sessions on ethics, work out problems and classroom discussions are geared to this objective. |

Student Learning Objectives/Outcomes

To develop an understanding of basic financial accounting in pursuit of "organizational goals and strategies." By the end of the course students should be familiar with the technical skills of Managerial Accounting, Operating Decisions and Financing Decisions. As managers/accountants you should be able to identify relevant information, the appropriate methods for analyzing information, working together in on financial, global, and ethical environment. In addition you will have the ability to communicate information to others in the organization using a critical thinking approach.

Attendance

Attendance will not be taken regularly; however, class participation will be factored into your grade. Remember: you will gain from this class what you put into it – preparing for each class session and learning the material is your responsibility. As such, 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.

Any necessary schedule changes will be discussed and communicated in class. Again, you are responsible for keeping up with where we are in class. The Course Schedule on page 5 of this syllabus is an outline. We may run ahead of or behind schedule at times.

Makeup exams are given **only** for excused absences, which must be determined **prior** to the quiz or exam. Excused absences may be given for verifiable medical or family emergencies. Written documentation must be provided to qualify for an excused absence.

Instructor Communication Policy

The best way to reach me is by email: stephanie.swaim@utdallas.edu. I will reply to emails Monday – Thursday between the hours of 8:30 am and 4:30 pm. Please allow 24 hours for a reply from the time you send your message. If you send an email after 4:30 pm on a Thursday, you will receive a reply on the following Monday (unless it is a holiday).

The subject line of your email must contain your class and section information. (ACCT 2302.501)

In the body of the email, please provide your name and a way to reach you, clearly state the question/issue, and provide screen shots from the eText or Connect Plus screen (if helpful).

Please DO NOT send me messages such as, “I don’t understand Chapter 2.” I cannot act on this. I can only answer specific questions when you show me what you’ve done so far. That’s how I can see where you are stuck in the process and help you.

I also cannot act on messages such as, “The software isn’t working correctly.” If you are having a technical issue with the software, please contact the software tech support team. My best technical advice is going to be to restart your computer. That’s always my first step. If something still doesn’t work properly, it is your responsibility to contact tech support.

I do not maintain office hours on the UT Dallas campus. Students may meet with me before class on Wednesday by appointment. Please email me, so we can determine a date and time. Of course, I can always answer brief questions after class without an appointment.

Exams and Assignments

Online Coursework:

The required online practice for each chapter **submitted via Connect Plus** for this course consists of: Reading with LearnSmart Assessment, Introductory Video Assignment; and Homework. While this practice is not graded, it is vital to your success in the course.

Your graded online coursework **submitted and graded via Connect Plus** consists of 5 quizzes (20 points each). These quizzes will have a time limit and **MUST** be taken no later than the Sunday prior to the final exam. There will be **NO MAKEUP OPPORTUNITIES** for missed quizzes.

In Class Coursework:

You will also take 2 unit exams (100 points each) and a comprehensive final (200 points).

Evaluation Procedures

| <u>Assignment/Exam</u> | <u>Chapters</u> | <u>Possible Points</u> |
|--------------------------------------|------------------------|-------------------------------|
| Reading with LearnSmart Assessment | 1-2 and 4-11 | Practice |
| Introductory Video Assignments | 1-2 and 4-11 | Practice |
| Homework | 1-2 and 4-11 | Practice |
| Excel Simulation | 1-2 and 4-11 | Practice |
| Chapter Quizzes | 1-2 and 4-11 | 100 |
| Exam 1 | 1-2, 4 | 100 |
| Exam 2 | 5 - 8 | 100 |
| Final Exam (Comprehensive) | 1-2 and 4-11 | 200 |
| Total Points for Course Grade | | 500 |

Grading Scale

| <u>Course Grading Scale</u> | <u>100 Point Scaled Score</u> | <u>Letter Equivalent</u> |
|------------------------------------|--------------------------------------|---------------------------------|
| 465 - 500 | 93-100 | A |
| 450 - 464 | 90-92 | A- |
| 435 - 449 | 87-89 | B+ |
| 415 - 434 | 83-86 | B |
| 400 - 414 | 80-82 | B- |
| 385 - 399 | 77-79 | C+ |
| 365 - 384 | 73-76 | C |
| 350 - 364 | 70-72 | C- |
| 335 - 349 | 67-69 | D+ |
| 315 - 334 | 63-66 | D |
| 300 - 314 | 60-62 | D- |
| Less than 300 | Less than 60 | F |

Course Schedule

| DATE | TOPIC |
|-------------|---|
| 1/13/2016 | ORIENTATION AND OVERVIEW OF CONNECT PLUS |
| 1/20/2016 | CHAPTER 1 - MANAGERIAL ACCOUNTING AND COSTS CONCEPTS |
| 1/27/2016 | CHAPTER 2 - JOB ORDER COSTING |
| 2/3/2016 | CHAPTER 4 - PROCESS COSTING |
| 2/10/2016 | UNIT EXAM 1 - CHAPTERS 1, 2, 4 |
| 2/17/2016 | CHAPTER 5 - COST–VOLUME–PROFIT RELATIONSHIPS |
| 2/24/2016 | CHAPTER 6 - VARIABLE COSTING |
| 3/2/2016 | CHAPTER 7 - PROFIT PLANNING |
| 3/9/2016 | CHAPTER 7 - CONTINUED |
| 3/16/2016 | Spring Break - Class Does Not Meet |
| 3/23/2016 | CHAPTER 8 - FLEXIBLE BUDGETS, STANDARD COSTS |
| 3/30/2016 | UNIT EXAM 2 - CHAPTERS 5-8 |
| 4/6/2016 | CHAPTER 9 - PERFORMANCE MEASUREMENT |
| 4/13/2016 | CHAPTER 10 - DIFFERENTIAL ANALYSIS |
| 4/20/2016 | CHAPTER 11 & APPENDIX 11B -THE TIME VALUE OF MONEY, CAPITAL BUDGETING DECISIONS |
| 4/27/2016 | ETHICS (Last Day of Class) |
| 5/4/2016 | COMPREHENSIVE FINAL EXAM - CHAPTERS 1-2, 4-11 |

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

Institutional Policies

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| Student Conduct and Discipline | <p>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, <i>A to Z Guide</i>, which is provided to all registered students each academic year.</p> <p>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 <i>Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3</i>, and in Title V, Rules on Student Services and Activities of the university's <i>Handbook of Operating Procedures</i>. 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).</p> <p>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.</p> |
| Academic Integrity | <p>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.</p> <p>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.</p> <p>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.</p> |
| Email Use | <p>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</p> |

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| | <p>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.</p> |
| Withdrawal from Class | <p>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.</p> |
| Student Grievance Procedures | <p>Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's <i>Handbook of Operating Procedures</i>.</p> <p>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.</p> <p>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.</p> |
| Incomplete Grades | <p>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.</p> |
| Disability Services | <p>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.</p> <p>The contact information for the Office of Disability Services is: 972-883-2098 Telephone studentaccess@utdallas.edu</p> |

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| | <p>StudentAccessAbility 800W.CampbellRd.,SSB32 Richardson, TX 75080</p> <p>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.</p> <p>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.</p> |
| Religious Holy Days | <p>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.</p> <p>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.</p> <p>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.</p> |
| Off-Campus Instruction and Course Activities | <p>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.</p> |