Course Syllabus
ACCT 6305

School of Management
The University of Texas at Dallas

Course Information

Course Number/Section	ACCT6305.OW1
Course Title	Accounting for managers
Term	Summer 2016 (05/23/16 – 08/10/16)

Professor Contact Information

Professor	Surya Janakiraman
Office Phone	972 883 6370
Email address	Please send mail through eLearning "Message" function
Other Email Address	suryaj@utdallas.edu (For faster response, use eLearning mail)
Office Location	JSOM 4.806
Online Office Hours	Thursdays 4 – 5 PM Central Day Light SavingsTime

Course Pre-requisites, Co-requisites, and/or Other Restrictions
None

Course Description

This course is organized into two parts – Financial Accounting and Managerial Accounting. Financial accounting deals with financial reports prepared for external parties such as shareholders and creditors whereas managerial accounting deals with the preparation and use of financial and nonfinancial information by internal decision-makers.

Part I – Financial Accounting

The objectives in the financial accounting part are to help students obtain skills in reading and using information in financial statements. The financial accounting section includes nine modules. Working through suggested exercises and problems from the textbook is critical to understanding the concepts and is the most effective means of preparing for the module tests.

Part II – Managerial Accounting

This part of the 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 the Managerial Accounting part of the 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 mangers, 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 part of the course is structured in a manner so that the course contents will help you to develop these skills.

Student Learning Objectives/Outcomes

1. Be able to summarize the information provided by the balance sheet, income statement and statement of cash flows and interpret individual amounts (assets, liabilities, equities, revenues and expenses, cash flows from operating, investing and financing activities).

2. Be able to compute financial ratios and use financial ratios and other information to compare companies competing in an industry in terms of profitability and liquidity (short and long term).

3. Be able to use cost and management accounting concepts to assess challenges and develop solutions in production and service entities

4. Learn to analyze the accounting systems designed for performance measurement and appraisal to arrive at optimum solutions.

5. Learn to analyze and evaluate specific aspects and apply the course concepts in a team mode to "real world" situations.

Required Textbooks and Materials

Required Texts

Survey of Accounting by Edmonds, Olds, McNair and Tsay
4th edition (Do not buy any other edition)[1]
McGraw-Hill Irwin
ISBN 978-0-07-786237-4

Textbooks and some other bookstore materials can be ordered online through Off-Campus Books http://www.offcampusbooks.com or the UT Dallas Bookstore http://www.bkstr.com/texasatdallasstore/home. They are also available in stock at both bookstores.

[1] Do not buy the third edition, or the second edition or the first edition. The end of chapter materials will be different.

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 http://www.utdallas.edu/elearning/students/getting-started.html#techreqs on the Getting Started with eLearning webpage http://www.utdallas.edu/elearning/students/getting-started.html.

Course Access and Navigation
The course can be accessed using the UT Dallas NetID account at: https://elearning.utdallas.edu. Please see the course access and navigation http://www.utdallas.edu/elearning/students/getting-started.html#courseaccessandnav section of the site for more information.

To become familiar with the eLearning tool, please see the Student eLearning Tutorials http://www.utdallas.edu/elearning/students/eLearningTutorialsStudents.html.
UT Dallas provides eLearning technical support 24 hours a day/7 days a week. The eLearning Support Center http://www.utdallas.edu/elearninghelp services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service.

Communication
You may communicate with me using the "Message" function in eLearning if the question is personal in nature (for example, a question on your grade). Course related questions that are general in nature should be posted to the discussion board "Questions to Professor" in eLearning. All my course related communications occur through the discussion board "Important course related messages" in eLearning. You should read this discussion board at least once a week.

This course utilizes online tools 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 visit the eLearning Tutorials webpage http://www.utdallas.edu/elearning/students/eLearningTutorialsStudents.html for video demonstrations on eLearning tools.

Student emails and discussion board messages will be answered within 3 working days under normal circumstances.

Distance Learning Student Resources
Online students have access to resources including the McDermott Library, Academic Advising, The Office of Student AccessAbility, and many others. Please see the eLearning Current Students page http://www.utdallas.edu/elearning/students/cstudents.htm for details.

Server Unavailability or Other Technical Difficulties
The University is committed to providing a reliable learning management 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 provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the online eLearning Help Desk

http://www.utdallas.edu/elearninghelp. The instructor and the eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

Course Organization

Let me briefly describe the different components of the course.

(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 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 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 quizzes 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 "**Assigned questions, exercises and problems"**" 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 quiz. All the quiz questions are going to be in "multiple choice" format. They can involve conceptual thinking or problem solving or both.

(iv) 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 "multiple choice" type questions and "structured problems".

(v) 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. The grade you get in these quizzes will not count towards your final course grade.

(vi) Assigned exercises and problems for the financial accounting module:

Please try to solve these problems on your own before you check the solutions posted in eLearning. At least 25% of the test/exam questions will be similar to these problems.

Chapter	Questions	Exercises	Problems
1	2, 7, 12, 17, 19, 22, 23, 25, 26, 27, 30, 35	6, 7, 14, 15, 16	30, 34
2	1 – 32, 34	1, 10, 12, 18, 19, 23	30, 34
3	1 – 25	2, 8, 9, 13	24, 26
4	1, 4, 6, 7, 10, 13, 14, 16, 17, 21 - 25	7, 9, 10	20, 23
5	1- 39	3, 9, 18	24, 33
6	1 - 29	5, 13, 17, 21	26. 30, 32, 33, 34
7	1 - 33	1, 3, 9, 19, 22, 24	28, 37, 38
8	1 - 32	1, 4, 9, 15	19, 22, 23
9	1, 2, 3, 4, 5, 8, 9, 10, 12	4, 6, 11, 15	17, 21

Assigned exercises and problems for the managerial accounting module:

Chapter	Questions	Exercises	Problems
10	1, 3, 4, 6	1, 2	17
11	1, 2, 12	1, 5, 13, 20	28, 29
12	3, 5, 15	2, 4	14, 15, 19
13	1, 2, 7, 19	2, 5, 6, 19	23, 26
14	1, 5, 9	5, 7, 13	20, 21
15	2, 4, 6, 9, 15, 18	3, 5 ,17	19, 24
16	1, 6, 18	6, 7, 8	19, 21, 22

Assignments & Academic Calendar

UNIT/ DATES	**TOPIC/LECTURE**	**READING**	**ASSESSMENT / ACTIVITY**	**DUE DATE (All times are in Central Time)**
1 05/23 – 05/29	Introduction (Module F1) The Accounting Cycle (Module F2)	Chapter 1 Chapter 2	Self-quizzes for modules F1 and F2 (Self quiz grades do not count for course grade)	05/29

2 05/31- 06/05	Merchandising Businesses (Module F3) Internal controls, accounting for cash and ethics (Module F4)	Chapter 3 Chapter 4	Self-quizzes for modules F3 and F4	06/05
3A 06/06 - 06/09	Accounting for receivables and inventory cost flow (Module F5)	Chapter 5	Self-quiz for module F5	06/09
3B **06/10- 06/12**	**Test 1**	**Covers chapters 1 through 5**	**Test 1 (Allow 75 minutes) window opens on 06/10 @ 10 AM and closes on 06/12 @ 10 PM**	**06/12 @ 10 PM**
4 06/13- 06/19	Accounting for Long-Term Operational Assets (Module F6) Accounting for Liabilities and Owners' Equity (Module F7)	Chapter 6 Chapter 7	Self-quizzes for modules F6 and F7	06/19
5 06/20- 06/26	Accounting for Owners' equity (Module F8) Financial Analysis (Module F9)	Chapter 8 Chapter 9	Self-quizzes for modules F8 and F9	06/26
6 **06/27- 07/03**	**Exam I**	**Covers Modules F1 thru F9 (chapters 1 – 9)**	**Exam 1 (Allow 2.5 hours) window opens on 06/30 @ 10 AM and closes on 07/03 @ 10 PM**	**07/03 @ 10 PM**
7 07/05- 07/10	Introduction to Management accounting (Module M1) Cost behavior, operating leverage, and profitability analysis (Module M2)	Chapter 10 Chapter 11	Self-quizzes for modules M1 and M2	07/10
8A 07/11- 07/14	Cost accumulation, tracing and allocation (Module M3)	Chapter 12	Self-quiz for module M3	07/14
8B **07/15- 07/17**	**Test 2**	**Covers modules M1 – M3 (chapters 10 -12)**	**Test 2 (Allow 1 hour) window opens on 07/15 @ 10 AM and closes on 07/17 @ 10 PM**	**07/17 @ 10 PM**
9	Relevant information for special decisions (Module M4)	Chapter 13	Self-quizzes for modules M4 and M5	07/24

07/18- 07/24	Planning for profit and cost control (Module M5)	Chapter 14		
10 07/25- 07/31	Performance evaluation (Module M6)	Chapter 15	Self-quiz for module M6	07/31
11A 08/01- 08/04	Planning for capital investments	Chapter 16	Self-quiz for module M7	08/04
11B **08/05- 08/08**	**Exam II**	**Covers modules M1 – M7 (Chapters 10 – 16)**	**Final exam (Allow 2.5 hours) is available in the proctoring centers (subject to the constraints of working days and working times for individual testing centers) from 08/05, 8:00 AM Central Time until 08/08, 10:00 PM Central Time. You need to begin the exam early to finish it by 10 PM or the time your testing center closes*.**	**08/08**

* However, the individual testing centers have their own times of operation. Check the operating times for your testing center and plan ahead when you want to take your proctored final exam.

Proctored Final Exam Procedures
Please see the Student Success Center Proctored Exam website http://www.utdallas.edu/studentsuccess/testingcenter/proctored_exams/index.html to make arrangements.

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 the time this document was prepared, the testing center requires you to book in advance your seat to take the proctored final exam. However, the booking process may open only at a later date (typically four weeks before the exam). 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 the exam window specified in the syllabus. If you choose this path, you must get the permission of the UTD testing center to take the exam in the chosen testing center. For more details, see this webpage: http://www.utdallas.edu/studentsuccess/testingcenter/proctored_exams/index.html.

I encourage you to submit the requisition form to UTD testing center at least two months in advance. The UTD eLearning Team requests all students to 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.

Grading Policy

Test 1 (for modules F1 – F5)	45
Comprehensive Exam I for modules F1 – F9	90
Test 2 (for modules M1 – M3)	45
Comprehensive Exam II (for modules M1 thru M7) (Proctored)	120
Total	300

Note that the maximum possible points for a given quiz 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, let us say that test 1 has total points of 30. Since the weight for test 1 is 45 in the above table, you should multiply your score in test 1 by a factor of (45/30).

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**
285 and above	A
270 – 284	A-
255 – 269	B+
240 – 254	B
225 – 239	B-
210 – 224	C+
195 – 209	C
Less than 195	F

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 quizzes, 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. Click on the numerical score for a test/exam to view the graded test or exam.

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 quiz 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 quiz 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.

Special Assignments

There is no scope for any special assignments in this course.

Class Participation

Students are required to login regularly to the online class site. I 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. All my communications will be primarily through eLearning. You should regularly read my posts in the discussion board "Important Course Related Announcements".

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.

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."

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.

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