

## Course Syllabus

### ACCT 6202.0W1

School of Management

The University of Texas at Dallas

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## Course Information

### Course

Course Number Section ACCT 6202.0W1  
Course Title Managerial Accounting  
Term and Dates Fall 2016 (8/22 – 12/15)

### Professor Contact Information

Professor	Surya Janakiraman
Office Phone	972 883 6370
Email Address	Send email using the “ <b>Message</b> ” option in eLearning (Preferred option). Do not use the Email Tool of eLearning Pilot If for some reason, you can’t communicate through eLearning, then send email to <a href="mailto:suryaj@utdallas.edu">suryaj@utdallas.edu</a> (please indicate ACCT 6202 in the subject line)
Office Location	4.806
Online Office Hours	Mondays 5:30 PM – 6:30 PM; Wednesdays 1:00 – 2:00 PM; Other days and times by appointment

### About the Instructor

I have been with UTD since 1998. Prior to that, I was teaching at Carnegie Mellon University. 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. 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 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 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 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 “**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. 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. The questions can be conceptual or problem solving.

**(iv) Exams:** There are two exams in the course. The final exam (Exam # 2) 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 include “True or False”, “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. However, the grades you obtain in these quizzes **will not** affect your course grade. They are just for your feedback. Quizzes and exams will include a few questions that are very similar to the practice quiz questions.

### **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 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 about two to three months 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](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.

### **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 especially in the domains of planning, decision making, directing and performance evaluation.
2. Learn to analyze the accounting systems designed for performance measurement and appraisal to arrive at optimum solutions.

3. Learn to assess the organization's competitive position and to ensure the organization's long-run competitiveness in its industry.

### **Required Textbooks and Materials**

#### Required Texts

This course requires the following text book:

Managerial Accounting (2<sup>nd</sup> 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 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.

#### *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".

#### *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.

#### *Communication through eLearning discussion boards*

This is an online class. You have the responsibility to log on to the course frequently (at least once in two days) to check for my messages.

#### *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.

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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: The instructor will communicate with students mainly using the Announcements and Discussions tools. Students may send personal concerns or questions to the instructor using the course email tool. The instructor 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/library/distlearn/disted.htm>.

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## Student Assessments

### Grading Information

Points distribution

Exam/quiz/assignment	Points
Test 1	45
Test 2	45
Exam I	80
Exam II	130
Total	300

Note that the maximum possible points for a given quiz or exam may be different from the weight of the quiz or exam indicated in the above table. You should convert your test/exam score to an equivalent scale by multiplying your test/exam score by an appropriate factor. For example, test 1 may have total points of 30. Since the weight for quiz 1 is 45 in the above table, you should multiply your test 1 score 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

### 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 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.

### Online Tests/Exams

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 test or exam is timed and can 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/exam is graded and released, you may go back to the Assessments page and click "View All Submissions" to review your exam results. Graded exams/tests can be accessed through My Grades link. I will post an announcement in the discussion board as soon as a test/exam is graded and released to you. It may take up to 24 hours for me to grade a test and up to three days to grade an exam after the expiry of test/exam testing window.

### Final Examination

The final examination is proctored examination. You can either take the final exam in UTD testing center or in an approved proctoring center. If you need to take the final exam in a testing center other than UTD, then make sure that you get the approval from the UTD testing center at least a month and a half before the final exam date.

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## Academic Calendar Course Outline/Schedule

WEEK	DATES	TOPIC/LECTURE	REQUIRED READING	ASSIGNMENT / EXAM DUE DATE
1	August 22 – 28	Introduction (Module 1)  Identifying and estimating costs and benefits (Module 2)	Chapter 1  Chapter 2	
2	August 29 - September 4	Cost flows and cost terminology (Module 3)	Chapter 3	
3	September 6 - 11	Cost estimation (Module 4)	Chapter 4	
4	<b>September 12 – 15</b>  <b>September 16 – 18</b>	<b>Prepare for Test 1</b>  <b>Test 1</b>	<b>Covers chapters 1 through 4 (Modules 1 – 4)</b>	<b>Test 1 is available from September 16, 10:00 AM Central Time until September 18, 10:00 PM Central Time</b>
5	September 19 - 25	Cost-Volume-Profit analysis (Module 5)	Chapter 5	
6	September 26 – October 2	Short-run decisions (Module 6)	Chapter 6	
7	<b>October 3 – October 6</b>  <b>October 7 – October 9</b>	<b>Prepare for Exam I</b>  <b>Exam I</b>	<b>Covers chapters 1 through 6 (Modules 1 – 6)</b>	<b>Exam I is available from October 7, 10:00 AM Central time until October 9, 10:00 PM Central time</b>
8	October 10 - 16	Master budget (Module 7)	Chapter 7	
9	October 17 – 23	Variance analysis (Module 8)	Chapter 8	

10	October 24 – 30	Cost allocation concepts (Module 9)	Chapter 9	
11	<b>October 31 – November 3</b> <b>November 4 - 6</b>	<b>Prepare for Test 2</b>  <b>Test 2</b>	<b>Covers chapters 7, 8 and 9 (Modules 7 – 9)</b>	<b>Test 2 is available from November 4, 10:00 AM Central Time until November 6, 10:00 PM Central Time</b>
12	November 7 – 13	Activity based costing (Module 10)	Chapter 10	
13	November 14 – 20	Decentralized organizations (Module 11)	Chapter 12	
14	November 21 - 27	Fall break / Thanksgiving holidays		
15	November 28 – December 4	Strategic Planning and control (Module 12)	Chapter 13	
16	<b>December 5 – 8</b> <b>December 9 - 12</b>	<b>Prepare for Exam 2</b>  <b>Exam 2 (Proctored).</b>	<b>Covers chapters 7 – 10, 12 and 13 (Modules 7 - 12)</b>	<b>Final exam is available from December 9, 10:00 AM Central Time until December 12, 10:00 PM Central Time.*</b>

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

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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 quiz 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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