

Course Syllabus ACCT 6305 (SYSM 6337)

School of Management
The University of Texas at Dallas

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Course Information

Course

Course Number/Section ACCT 6305.OW1 (SYSM 6337.OW1)
Course Title Accounting for Managers
Term and Dates Fall 2016 (08/22/16 - 12/15/16)

Professor Contact Information

| | |
|---------------------|--|
| Professor | Surya Janakiraman |
| Office Phone | 972 883 6370 |
| Email Address | Send email using the "Message" 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 suryaj@utdallas.edu (please indicate ACCT 6305 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 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 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.

Learning Objectives

1. Be able to summarize and analyze 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.

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

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 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 “**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 tests. All the test 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 include “True or False”, or “multiple choice” type questions or “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 grades you obtain in these quizzes **will not affect** your course grade.

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 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.

The required textbook for this class is:

Survey of Accounting by Edmonds, Olds, McNair and Tsay
4th edition (Do not buy any other edition)¹
McGraw-Hill Irwin

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.

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Course Policies

Make-up exams

I do not ordinarily give makeup exams. If you fail to take an exam or quiz, 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 applicable class activities such as discussion board, chat or conference sessions.

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

¹ Do not buy the third edition or second edition or the first edition

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.

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](#) on the [Getting Started with eLearning webpage](#).

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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 at:

<http://elearning.utdallas.edu>. Please see more details on [course access and navigation information](#).

To get familiar with the eLearning tool, please see the [Student eLearning Tutorials](#).

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. 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: Instructor will communicate with students mainly through course discussion boards. Students may send personal concerns or questions to the instructor using the course Email tool. Instructor will reply to student emails or discussion board messages within 2 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/elearning/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

| | |
|---|-----|
| 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 quiz/exam score by an appropriate factor. For example, test 1 may have total points of 30. Since the weight for test 1 is 45 in the above table, you should multiply your 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.

Tests/Exams

There will be two tests and two exams 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 test 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 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 quiz/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),

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.

Assigned questions, exercises and problems:

I have selected a few representative exercises/problems (and some questions) for every chapter and I have provided the suggested solution to them in eLearning. You can find a word

document (for each chapter for the chapters covered under that module) called “solutions” in each learning module. I highly recommend that you try to work out those problems before you look at the solutions. At least 25% of the questions in the exams will be similar to those covered in these assigned exercises/problems.

Assigned exercises and problems for the financial accounting module:

| 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 – 34 | 1, 10, 12, 18, 19, 23 | 34, 35 |
| 3 | 1 – 25 | 1, 10, 12, 17, 19 | 23, 26 |
| 4 | 1 - 30 | 7, 11, 12 | 19, 20 |
| 5 | 1- 39 | 1, 4, 9, 11, 12, 14, 19 | 24, 26, 29 |
| 6 | 1 - 29 | 6, 7, 9, 10, 14, 15, 18, 19, 21 | 23, 26, 31, 33 |
| 7 | 1 – 33 | 1, 3, 5, 6, 8, 11, 12, 13, 16 | 28, 36 |
| 8 | 1 – 32 | 3, 4, 8, 10, 14, 15 | 19, 20 |
| 9 | 1 – 14 | 3, 8, 9, 12, 15 | 20, 22, 24 |

Assigned exercises and problems for the managerial accounting module:

| Chapter | Questions | Exercises | Problems |
|---------|-----------|------------------------------|------------|
| 10 | 1 – 19 | 2, 3, 12, 14, 16 | 21, 23 |
| 11 | 1 – 17 | 2, 6, 12, 15, 16, 17, 19, 20 | 27, 28, 29 |
| 12 | 1 – 15 | 2, 8, 11, | 15, 16, 20 |
| 13 | 1 – 19 | 1, 2, 7, 11, 15, 19 | 25, 27, 29 |
| 14 | 1 - 15 | 3, 4, 9, 13, 14 | 16, 22, 23 |
| 15 | 1 – 18 | 2, 5, 8, 13, 16 | 20, 23 |
| 16 | 1 – 23 | 6, 9, 10, 12, 13, 14, 15 | 16, 19, 21 |

Self administered quizzes: For each chapter in your textbook, I have provided you a self-assessment quiz in Blackboard. You may take this quiz any time, at your convenience after you go through the module in Blackboard. The grades you get in these quizzes **will NOT count** towards your course grade.

Academic Calendar

Course Outline – Financial Accounting

| MODULE | DATES | TOPIC/LECTURE | READING | ASSIGNMENT* / ACTIVITY |
|---------------|----------------------|--|---|---|
| F1 | 08/22 – 08/28 | Introduction | Chapter 1 | |
| F2 and F3 | 08/29 – 09/04 | The Accounting Cycle and Merchandising Businesses | Chapters 2 and 3 | |
| F4 and F5 | 09/05 – 09/11 | Internal controls, Accounting for cash and receivables, inventory cost flow and ethics | Chapters 4 and 5 | |
| Test 1 | 09/12 – 09/18 | Prepare for the test (09/12 – 09/15) Test 1 (09/16 – 09/18) | Covers chapters 1 through 5 | Test 1 is available from September 16, 10:00 AM Central Time until September 18, 10:00 PM Central Time |
| F6 | 09/19 – 09/25 | Accounting for Long-Term Operational Assets Accounting for Liabilities | Chapter 6 Chapter 7 | |
| F7 and F8 | 09/26 – 10/02 | Owners' Equity Financial Analysis | Chapter 8 Chapter 9 | |
| Exam I | 10/03 – 10/09 | Prepare for Exam I (10/03 – 10/06) Exam I (10/07 – 10/09) | Exam for Modules F1 thru F9 (chapters 1 – 9) | Exam I is available from October 7th at 10:00 AM until October 9th, 10:00 PM Central Time |

Course Outline – Managerial Accounting

| MODULE | DATES | TOPIC/LECTURE | READING | ASSIGNMENT / ACTIVITY |
|-----------|---------------|---|------------------------------|-----------------------|
| M1 and M2 | 10/10 – 10/16 | Introduction Cost behavior, operating leverage, and profitability analysis | Chapter 10 Chapter 11 | |

| | | | | |
|----------------|----------------------|--|--|--|
| M3 | 10/17 – 10/23 | Cost accumulation, tracing, and allocation | Chapter 12 | |
| Test 2 | 10/24 – 10/30 | Prepare for the test (10/24 – 10/27) Test 2 (10/28 – 10/30) | Covers modules M1 – M3 (i.e. chapters 10 -12) | Test 2 is available on 10/28 at 10:00 AM and closes on 10/30 at 10:00 PM |
| M4 | 10/31 – 11/06 | Relevant information for special decisions | Chapter 13 | |
| M5 | 11/07 – 11/13 | Planning for profit and cost control | Chapter 14 | |
| M6 | 11/14 – 11/20 | Performance evaluation | Chapter 15 | |
| | 11/21 – 11/27 | Fall break / Thanksgiving Holiday | | |
| M7 | 11/28 – 12/04 | Planning for capital investments | Chapter 16 | |
| Exam II | 12/05 – 12/12 | Prepare for final exam 12/05 – 12/08 Final exam (proctored) 12/09 – 12/12 | Covers Modules M1 thru M7 (Chapters 10 -16) | Final exam (Exam II) is available in the proctoring center from December 9th, 10:00 AM Central Time until December 12th, 10:00 PM Central Time* |

* 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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Scholastic Honesty

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

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. Please look for the course evaluation link on the course Homepage towards the end of the course.

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.