



Course	ACCT 2302 –Introduction to Managerial Accounting-
Instructor	Kathy Zolton
Term	Fall 2016
Meetings	Section 001 – M/W/F 10am – 10:50am JSOM 12.218

Professor's Contact Information

Office Location	JSOM 3.705
Email Address	kathy.zolton@utdallas.edu NOTE: For communication related to coursework, please use eLearning. M/W 3:00-4:30pm, Tues 1-3pm and by appointment (please call or email me! I am available for you!)
Office Hours	
Office Assistance	Office hours are provided each week for assistance if needed. These are not a substitute for attending class. I will not review course content with you due to missed classes. All email related to class work should be submitted through the eLearning system.
Teaching Assistant	Office hours: TBD (will be published in eLearning)

Course Description

This course is an introduction to the determination, development, and uses of internal accounting information needed by management to satisfy customers while continuously controlling and containing costs. The course is designed to benefit all students who will be future users of accounting information

Learning Objectives

- (1) Obtain a basic understanding of managerial accounting concepts
- (2) Conduct cost-volume-profit analyses
- (3) Differentiate between job-order and process costing
- (4) Develop an understanding of the role of activity-based costing and management in decision making
- (5) Preparation of schedules used for profit planning and analyses of budget variances
- (6) Discuss how relevant information is used to make marketing and production decisions.

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.

Required Texts & Materials

Textbook:

Textbook: The textbook for the course is Introduction to Managerial Accounting – 7th Edition, by Brewer Garrison Noreen, Published McGraw Hill, ISBN: 978-0-07-802579-2 (for this course the online Connect is not required)

Other Materials:

- (4) Scantrons - #882
- #2 Pencil
- UTD ID
- Simple function calculator (bring to every class)
- Use of eLearning - Course materials will be posted here

Assignments & Academic Calendar

See last page of the syllabus for class schedule.

Attendance

It is critical to your success in this class to attend the class and take notes during the lecture. You should read the course material **prior** to the class to help enhance your understanding. The course lecture will be available prior to each class for download and printing via eLearning. There will be no use of cell phones, or texting during class. No pictures or recording during lectures.

Homework – **ACCOUNTING IS NOT A SPECTATOR SPORT!**

There will be suggested exercises and/or problems to be worked for each chapter. While there will be NO points allocated to homework, there is a direct correlation between working problems and performing successfully on quizzes and examinations. It is your responsibility to ask for help when you feel you need it. You are encouraged to ask questions. Solutions to the suggested exercises and/or problem will be posted on eLearning.

Reading Notes

For each chapter, reading notes will be posted in eLearning. The purpose of the Reading Notes is to provide a structure for students to read and review the chapter **prior** to it being discussed in class. For the class date that we start a chapter (per the syllabus table), Reading Notes are due to the Professor at the front of class in the folder no later than 10am. Once the folder is closed at 10:00am, no further notes will be accepted. Reading Notes must be completed to the best of your ability and **must be handwritten**. Any typed or photocopied Reading Notes will not be accepted. Your best 10 Reading Note grades will be used for your Final Grade. Reading Notes will be returned to you in the following class session. You will be responsible for picking up yours (and only yours) from the front of class. If you are not able to pick yours up during class, you may retrieve them from the course TA.

In Class Quizzes

The purpose of in class quizzes is to encourage you to stay on top of the material. As this course builds upon itself throughout the semester, getting behind in one chapter will cause you to fall behind in subsequent chapters. **I will NOT give any make-up quizzes for any reason.** I will drop your **TWO lowest quiz grades** and the remaining quizzes will be applied to your grade. This is intended to allow for work and other personal absences that may be required during the semester.

These will be closed-book/notes and no outside scratch paper will be allowed.

Quizzes may be given at any point during class and will not always be preannounced. Quizzes may be given the start of class, half way through class or at the end of class. Quizzes will cover material from the prior week's assigned homework and may occasionally, consist of attendance only. *Students who arrive in the class after the START of the quiz will not be allowed to take the quiz.* Online quizzes to be completed outside of class may also be assigned and will be counted towards the quiz totals.

Students will have 2 weeks from the date of the quiz to review their graded quiz. If you feel that your grade posted in eLearning was in error (i.e. a zero when you were in class) you must bring that to the instructor's attention within two weeks as well.

Exams

There will be four examinations in this course. These will all be closed-book/notes and no scratch paper will be allowed. The Final exam will consist of new material from Module 4 and will be cumulative from the beginning of the semester. You will need an 882 Scantron & #2 pencil for all Exams. The format will be a combination of multiple choice questions workout problems. You will also need your **UTD ID** for each exam. Exams 1, 2 and 3 will be taken in class 50 minutes. The Final Exam will be given during the FINALS WEEK as determined by the University.

Grades will be posted in eLearning and exams will not be returned to students. Students will have 2 weeks from the day exam grades are posted to review their exams. You will be given a short time period (approximately 10 minutes) to review your exam and no notes or pictures can be taken of the exam.

Make-up exams will be given **ONLY** for excused absences, which must be determined **prior** to the exam. Excused absences may be given for **verifiable** medical or family emergencies. Written documentation must be provided for substantiation of the absence. Students who do not show up for an exam, and for whom prior arrangements have not been made will receive a score of 0. **There is no guarantee that the level of difficulty of the make-up exam will be compatible to that of the original test.** All make-up exams will be taken at a time determined by the instructor.

FINAL WILL BE GIVEN DURING FINALS WEEK.

Final exam will be comprised of multiple choice questions and many questions will require calculations. You will need an 882 Scantron for each exam. There will be no practice exams distributed on eLearning. Makeup exams are given only for excused absences, which must be determined prior to the exam. Excused absences may be given for verifiable medical or family emergencies. Written documentation must be provided to qualify for an "excused absence".

Grading Information

Your final grade in this course will be determined as follows:

	% of Grade
Reading Notes	100
In class Quizzes*	100
Exam 1	100
Exam 2	100
Exam 3	100
Final Exam (Cumulative)	150
Total Points	650
<i>*after two lowest quiz grades dropped</i>	

A = 100 -93, A -92-89, B+ 88-85, B 84-80, C+79-75, C 71-74, C-70-68
D 68-65, BELOW 65 F.

For Accounting majors it is required that you receive a C or better in this class to take Intermediate Financial Accounting 1(ACCT 3331)

DO NOT CHEAT OR PLAGARIZE. IF YOU ARE CAUGHT CHEATING MY RECOMMENDATION TO STUDENT AFFAIRS WILL BE AN F FOR THE COURSE.

WHEN PROFESSOR STATES PENCILS DOWN, PUT PENCILS DOWN!!!

PLEASE NOTE THERE WILL NO EXTRA CREDIT OPPORTUNITIES FOR THIS COURSE!

Extra Credit

There will be no extra credit available during the semester or at the conclusion of the semester. If you find yourself a few points short of your desired goal at the end of the semester, do not email me and ask for something to do for additional credit! I will not create, and grade, a special assignment for just you! Any and all opportunities for extra points will be available to all students. How many points you accumulate during the semester is up to you!

Classroom Citizenship

All students should respect each person's right to learn and attend this class. Please refrain from surfing, texting and cell phone use during class.

Off-campus Instruction and Course Activities

*Below is a description of any travel and/or risk-related activity associated with this course.
None anticipated.*

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.

ACCT6333 - Advanced Financial Reporting					
Fall 2016 Professor Kathy Zolton					
ACCT2302.001; MWF 10-10:50					
#	Week of	PRE WORK	CLASS TOPIC	CH	Exercises & Problems (suggested)
1	8/22/2016	Obtain the textbook!	Prologue - Managerial Accounting: An Overview	Pro	Q:All E:1, 2
		Read Prologue/Chap 1	Chap 1 - Managerial Accounting & Cost Concepts	1	Q:All E: 1, 2, 3, 4, 5, 6, 7, 9, 10, 15 P: 19A, 21A
2	8/29/2016	Read Chap 2 Complete Reading Notes (due 10am on Monday)	Chap 2 - Job Order Costing	2	Q:All E: 1, 2, 3, 4, 5, 6, 7, 10, 11, 14, 15 P: 22A, 24A, 25A
3	9/5/2016 (Labor Day Holiday Monday)	Read Chap 4 Complete Reading Notes (due 10am on Wed)	Chap 4 - Process Costing	4	Q:All E: 1, 2, 3, 4, 5, 6, 9, 11 P: 13A, 15A, 18A
4	9/12/2016	Review/Workout Problems	Mon, Wed - Finish up and Review	Friday - Exam in Class Prologue, Chap 1, 2, and 4	
5	9/19/2016	Read Chap 5 Complete Reading Notes (due 10am on Mon)	Chap 5 - Cost Volume Profit Relationships	5	Q:All E: 1, 2,3,4,5,6,7,8,9,10 P: 19A, 20A
6	9/26/2016	Read Chap 6 Complete Reading Notes (due 10am on Mon)	Chap 6 - Variable Costing & Segment Reporting	6	Q:All E: 1,2,3,4,6,7,8 P: 18A
7	10/3/2016	Read Chap 7 Complete Reading Notes (due 10am on Mon)	Chap 7 - Master Budgeting	7	Q:All E: 1, 2, 3,4, 5,6 7, 10, 12 P: 18A
8	10/10/2016	Review/Workout Problems	Mon, Wed - Finish up and Review	Friday - Exam in Class Chap 5, 6, 7	

#	Week of	PRE WORK	CLASS TOPIC	CH	Exercises & Problems (suggested)
9	10/17/2016	Read Chap 8 Complete Reading Notes (due 10am on Mon)	Chap 8 - Flexible Budgets, Standard Costs, Variance Analysis	8	Q:All E: 1, 4, 5,6, 7,8 ,9, 10 P: 18A
10	10/24/2016	Read Chap 9 Complete Reading Notes (due 10am on Mon)	Chap 9 - Performance Measurement	9	Q:All E: 1, 2, 3, 4, 7, 8 P: None
11	10/31/2016	Read Chap 10 Complete Reading Notes (due 10am on Mon)	Chap 10 -Differential Analysis	10	Q:All E: 1, 2, 3,4,5,7 P: 18A
12	11/7/2016	Review/Workout Problems	Mon, Wed - Finish up and Review	Friday - Exam in Class Chap 8, 9, 10	
13	11/14/2016	Read Chap 11 Complete Reading Notes (due 10am on Mon)	Chap 11 - Capital Budgeting Decisions	11	Q:All E: 1, 2, 3, 4, 5, 6, 7, 9 P: 12A, 13A
	Week of 11/21		Thanksgiving Week - No Classes		
14	11/28/2016	Read Chap 12 Complete Reading Notes (due 10am on Mon)	Chap 12 - Stmt of Cash Flows	12	Q:All E: 1, 2, 3, 5 P: 8A
15	12/5/2016	Read Chap 13 Complete Reading Notes (due 10am on Mon)	Chap 13 - Financial Statement Analysis	13	Q:All E: None P: None
	Date/Time determined by University		CUMULATIVE FINAL/EXAM 3 Fri, Dec 9 - Thurs, Dec 15- as determined by the University to be posted in Orion		Cumulative all topics

These descriptions and times are subject to change at the discretion of the Instructor.