



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 (12.214)
Semester: Fall 2016

Contact Information:

- **Instructor:** Stephanie Poindexter Swaim, CPA
- **Email:** Stephanie.Swaim@utdallas.edu
- **Office Hours:** JSOM 4.222; By Appointment
- **Teaching Assistant:** Malicka Modigil mxm140430@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	100
Introductory Video Assignments	1-2 and 4-11	100
Homework	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		700

Grading Scale

A+ (97% ~ 100%), A (93% ~ below 97%), A- (90% ~ below 93%)
B+ (87% ~ below 90%), B (83% ~ below 87%), B- (80% ~ below 83%)
C+ (77% ~ below 80%), C (73% ~ below 77%), C- (70% ~ below 73%)
D+ (67% ~ below 70%), D (63% ~ below 67%), D- (60% ~ below 63%)
F (Below 60)

Course Schedule

Week	Chapter Covered
8/24/2016	Orientation
8/31/2016	CHAPTER 1 - MANAGERIAL ACCOUNTING AND COSTS CONCEPTS
9/7/2016	CHAPTER 2 - JOB ORDER COSTING
9/14/2016	CHAPTER 4 - PROCESS COSTING
9/21/2016	No Class Meeting on 9/28
9/28/2016	EXAM 1 - CHAPTERS 1, 2, 4
10/5/2016	CHAPTER 5 - COST–VOLUME–PROFIT RELATIONSHIPS
10/12/2016	CHAPTER 6 VARIABLE COSTING
10/19/2016	CHAPTER 7 – PROFIT PLANNING
10/26/2016	CHAPTER 8 FLEXIBLE BUDGETS, STANDARD COSTS
11/2/2016	EXAM 2 - CHAPTERS 5 - 8
11/9/2016	CHAPTER 9 – PERFORMANCE MEASUREMENT
11/16/2016	CHAPTER 10 - DIFFERENTIAL ANALYSIS
11/23/2016	FALL BREAK & THANKGIVING HOLIDAY
11/30/2016	CHAPTER 11 & APPENDIX 11B -THE TIME VALUE OF MONEY, CAPITAL BUDGETING DECISIONS
12/7/2016	Question and Answer Session - Students Come to Class with Burning Questions
12/14/2016	COMPREHENSIVE FINAL EXAM - CHAPTERS 1 – 2, 4 - 11

Assignment Schedule

Chapter	Connect Online Assignment	Due Date	Due By
Ch. 1	Reading with LearnSmart & Intro Video Assignment	Wednesday, August 31, 2016	05:00 p
Ch. 1	Homework	Sunday, September 04, 2016	11:59 p
Ch. 2	Reading with LearnSmart & Intro Video Assignment	Wednesday, September 07, 2016	05:00 p
Ch. 2	Homework	Sunday, September 11, 2016	11:59 p
Ch. 4	Reading with LearnSmart & Intro Video Assignment	Wednesday, September 14, 2016	05:00 p
Ch. 4	Homework	Sunday, September 18, 2016	11:59 p
Ch. 5	Reading with LearnSmart & Intro Video Assignment	Wednesday, October 05, 2016	05:00 p
Ch. 5	Homework	Sunday, October 09, 2016	11:59 p
Ch. 6	Reading with LearnSmart & Intro Video Assignment	Wednesday, October 12, 2016	05:00 p
Ch. 6	Homework	Sunday, October 16, 2016	11:59 p
Ch. 7	Reading with LearnSmart & Intro Video Assignment	Wednesday, October 19, 2016	05:00 p
Ch. 7	Homework	Sunday, October 23, 2016	11:59 p
Ch. 8	Reading with LearnSmart & Intro Video Assignment	Wednesday, October 26, 2016	05:00 p
Ch. 8	Homework	Sunday, October 30, 2016	11:59 p
Ch. 9	Reading with LearnSmart & Intro Video Assignment	Wednesday, November 09, 2016	05:00 p
Ch. 9	Homework	Sunday, November 13, 2016	11:59 p
Ch. 10	Reading with LearnSmart & Intro Video Assignment	Wednesday, November 16, 2016	05:00 p
Ch. 10	Homework	Sunday, November 20, 2016	11:59 p
Ch. 11	Reading with LearnSmart & Intro Video Assignment	Wednesday, November 30, 2016	05:00 p
Ch. 11	Homework	Sunday, December 04, 2016	11:59 p

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

Institutional Policies

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.

Student Conduct & Discipline

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.

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 *Rules and Regulations* of the Board of Regents of the University of Texas System, *Part 1, Chapter VI, Section 3*, and in Title V, *Rules on Student Services and Activities of the Course Syllabus Page 8, University's Handbook of Operating Procedures*. 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 (SSB 4.400, 972/883- 6391).

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.

Academic Integrity

The faculty and administration of the School of Management expect from our 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. We want to establish a reputation for the honorable behavior of our graduates, which extends throughout their careers. Both your individual reputation and the school's reputation matter to your success.

The Judicial Affairs website lists examples of academic dishonesty. Dishonesty includes, but is not limited to cheating, plagiarism, collusion, facilitating academic dishonesty, fabrication, failure to contribute to a collaborative project and sabotage. Some of the ways students may engage in academic dishonesty are:

- Coughing and/or using visual or auditory signals in a test;
- Concealing notes on hands, caps, shoes, in pockets or the back of beverage bottle labels;
- Writing in blue books prior to an examination;
- Writing information on blackboards, desks, or keeping notes on the floor;
- Obtaining copies of an exam in advance;
- Passing information from an earlier class to a later class;
- Leaving information in the bathroom;
- Exchanging exams so that neighbors have identical test forms;
- Having a substitute take a test and providing falsified identification for the substitute;
- Fabricating data for lab assignments;

- Changing a graded paper and requesting that it be regraded;
- Failing to turn in a test or assignment and later suggesting the faculty member lost the item;
- Stealing another student's graded test and affixing one's own name on it;
- Recording two answers, one on the test form, one on the answer sheet;
- Marking an answer sheet to enable another to see the answer;
- Encircling two adjacent answers and claiming to have had the correct answer;
- Stealing an exam for someone in another section or for placement in a test file;
- Using an electronic device to store test information, or to send or receive answers for a test;
- Destroying or removing library materials to gain an academic advantage;
- Consulting assignment solutions posted on websites of previous course offerings;
- Transferring a computer file from one person's account to another;
- Transmitting posted answers for an exam to a student in a testing area via electronic device;
- Downloading text from the Internet or other sources without proper attribution;
- Citing to false references or findings in research or other academic exercises;
- Unauthorized collaborating with another person in preparing academic exercises.
- Submitting a substantial portion of the same academic work more than once without written authorization from the instructor.

<http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-Basicexamples.html>

Updated: August, 2011

Plagiarism on written assignments, especially from the web, from portions of papers for other classes, and from any other source is unacceptable. On written assignments, this course will use the resources of *turnitin.com*, which searches the web for plagiarized content and is over 90% effective.

During tests and quizzes, students in this section are not allowed to have with them any food or drinks, scratch paper, course materials, textbooks, notes, invisible ink pens, or electronic devices, including iPads, iPhones, iPods, MP3 Players, earphones, radios, smart phones, cameras, calculators, multi-function timepieces, or computers. When possible, students should sit in alternating seats, face forward at all times, and remove any clothing which might conceal eye movements, reflect images of another's work, or hide course material for copying. Exam proctors will monitor any communication or signaling between students by talking, whispering, or making sounds, or by using your hands, feet, other body movements, the test paper itself or your writing implement.

Students in this course suspected of academic dishonesty are subject to disciplinary proceedings, and if found responsible, the following minimum sanctions will be applied:

1. Homework – Zero for the Assignment
2. Case Write-ups – Zero for the Assignment
3. Quizzes – Zero for the Quiz
4. Presentations – Zero for the Assignment
5. Group Work – Zero for the Assignment for all group members
6. Tests – F for the course

These sanctions will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by Judicial Affairs and the Dean of Student's Office.

In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record. Where a student receives an F in a course and chooses to take the course over to improve their grade, the original grade of F remains on their transcript, but does not count towards calculation of their GPA.

The School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

Judicial Affairs Procedures

Under authority delegated by the Dean of Students, a faculty member who has reason to suspect that a student has engaged in academic dishonesty may conduct a conference with the student in compliance with the following procedures:

- (i) the student will be informed that he/she is believed to have committed an act or acts of academic dishonesty in violation of University rules;
- (ii) the student will be presented with any information in the knowledge or possession of the instructor which tends to support the allegation(s) of academic dishonesty;
- (iii) the student will be given an opportunity to present information on his/her behalf;
- (iv) after meeting with the student, the faculty member may choose not to refer the allegation if he/she determines that the allegations are not supported by the evidence; or
- (v) after meeting with the student, the faculty member may refer the allegations to the dean of students along with a referral form and all supporting documentation of the alleged violation. Under separate cover, the faculty member should forward the appropriate grade to be assessed if a student is found to be responsible for academic dishonesty;
- (vi) the faculty member may consult with the dean of students in determining the recommended grade;
- (vii) the faculty member must not impose any independent sanctions upon the student in lieu of a referral to Judicial Affairs;
- (viii) the faculty member may not impose a sanction of suspension or expulsion, but may make this *recommendation* in the referral documentation

If the faculty member chooses not to meet with the student and instead forwards the appropriate documentation directly to the dean of students, they should attempt to inform the student of the allegation and notify the student that the information has been forwarded to the Office of Dean of Students for investigation.

The student, pending a hearing, remains responsible for all academic exercises and syllabus requirements. The student may remain in class if the student's presence in the class does not interfere with the professor's ability to teach the class or the ability of other class members to learn. (See Section 49.07, page V-49-4 for information regarding the removal of a student from class).

Upon receipt of the referral form, class syllabus, and the supporting material/documentation from the faculty member, the dean shall proceed under the guidelines in the *Handbook of Operating Procedures*, Chapter 49, Subchapter C. If the respondent disputes the facts upon which the allegations are based, a fair and impartial disciplinary committee comprised of UTD faculty and students, shall hold a hearing and determine the responsibility of the student. If they find the student in violation of the code of conduct, the dean will then affirm the minimum sanction as provided in the syllabus, and share this information with the student. The dean will review the student's prior disciplinary record and assess additional sanctions

where appropriate to the circumstances. The dean will inform the student and the faculty member of their decision.

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.