

**Course Syllabus**  
**ACCT 6202.0W2**  
School of Management  
The University of Texas at Dallas

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**Course Information**

<i>Course Number/Section</i>	ACCT6202.0W2
<i>Course Title</i>	Introduction to Managerial Accounting
<i>Term</i>	Summer 2019 (05/23/19 – 08/07/19)

**Professor Contact Information**

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**Course Pre-requisites, Co-requisites, and/or Other Restrictions**

If you are required to take ACCT 6301 (Financial accounting) and ACCT 6202, then the preferred sequence is to take 6301 before you take 6202. Even though 6301 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 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.

**Student Learning Objectives/Outcomes**

**SLO 1:** 1.Demonstrate the proper use of fundamental cost and management accounting concepts in identifying, measuring, analyzing, interpreting and communicating information in pursuit of an organization's goals.

**SLO #2:** Able to apply the principles of costing, including Activity Based Costing, to support organization's strategy, improve operations, or manage activities and their resulting costs.

**SLO #3:** Learn to analyze the management control systems designed for performance measurement and appraisal to measure the performance of employees in order to motivate the employees to direct their efforts toward achieving the organization's goals.

### **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. They can involve conceptual thinking or problem solving or both.

**(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) Group project:** There is a group project in the course. For the purpose of the project, you need to form a group of up to 5 students. At the end of the semester, you will submit evaluation of your group members and that would be part of the group project grade.

**(vi) 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.

## Required Textbooks and Materials

### *Required Text*

Managerial Accounting (2<sup>nd</sup> edition)  
Balakrishnan, Sivaramakrishnan and Sprinkle  
Published by John Wiley & Sons  
ISBN: 978-1-118-38538-8 (Some times ISBN may change. Make sure that it is the 2<sup>nd</sup> edition)

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.

## 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

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.

### Assignments & Academic Calendar

UNIT/ DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE (All times are Central Time)
1 05/23- 05/26	Introduction (Module 1) Identifying and estimating costs and benefits (Module 2)	Chapter 1 Chapter 2	Self-quizzes from modules 1 and 2	05/26
2 05/27 - 06/02	Cost flows and cost terminology (Module 3) Cost estimation (Module 4)	Chapter 3 Chapter 4	Self-quizzes from modules 3 and 4	06/02

3A 06/03 - 06/06	<b>Prepare for test 1</b>	<b>Chapters 1-4 from textbook</b>	<b>Go through PP lectures and tutorials and solve assigned problems for modules 1 through 4.</b>	<b>06/06</b>
<b>3B 06/07 - 06/09</b>	<b>Test 1 (Plan for 1 to 1.25 hours*)</b>	<b>Covers modules 1 through 4</b>	<b>Test 1 window opens 06/07 @ 8:00 AM and closes on 06/09 @ 11:59 PM</b>	<b>06/09 @ 11:59 PM</b>
4 06/10 - 06/16	Cost-Volume-Profit analysis (Module 5) Short-run decisions (Module 6)	Chapter 5 Chapter 6	Self-quizzes from modules 5 and 6	06/16
5 06/17 – 06/23	Master budget (Module 7)	Chapter 7	Self-quiz from module 7	06/23
6A 06/24 - 06/27	<b>Prepare for Exam I</b>	<b>Chapters 1-6 from textbook</b>	<b>Go through PP lectures and tutorials and solve assigned problems for modules 1 through 6.</b>	
<b>6B 06/28- 06/30</b>	<b>Exam I (Plan for 2 to 2.5 hours)</b>	<b>Covers chapters 1 through 6 (Modules 1 – 6)</b>	<b>Exam I window opens 06/28 @ 8:00 AM and closes on 06/30 @ 11:59 PM</b>	<b>06/30 @ 11:59 PM</b>
7 07/01 - 07/07	Master budget (Module 7) Variance analysis (Module 8)	Chapter 7 Chapter 8	Self-quizzes from modules 7 and 8	07/07
8A 07/08 - 07/14	Cost allocation concepts (Module 9) Activity based costing (Module 10)	Chapter 9 Chapter 10	Self-quiz from module 9	07/14
9A	<b>Prepare for test 2</b>	<b>Chapters 7- 9 from textbook</b>	<b>Go through PP lectures and tutorials and solve</b>	

07/15 – 07/18		<b>(Chapter 10 NOT included)</b>	assigned problems for modules 7 through 9.	
<b>9B</b> <b>07/19 - 07/21</b>	<b>Test 2 (Plan for 1 to 1.25 hours)*</b>	<b>Covers chapters 7 through 9 (Modules 7 – 9)</b>	<b>Test 2 window opens 07/19 @ 8:00 AM and closes on 07/21 @ 11:59 PM</b>	<b>07/21 @ 11:59 PM</b>
10 07/22- 07/31	Decentralized organizations (Module 11)  Strategic planning and control (Module 12)  <b>Group project due on 07/31 11:59 PM</b>	Chapter 12 <b>(Chapter 11 NOT covered in the course)</b> Chapter 13	Self-quizzes from modules 10,12 and 13	07/31
11 A 8/01 - 08/02	<b>Prepare for Exam II (Final Exam)</b>	<b>Chapters 7 – 10, 12 and 13 from textbook</b>	<b>Go through PP lectures and tutorials and solve assigned problems for modules 7 through 12.</b>	08/02
<b>11 B</b> <b>08/03- 08/06</b>	<b>Final Exam (Exam II). Proctored. (Plan for about 2.5 hours)*</b>	<b>Covers modules 7 – 12 (Chapters 7, 8, 9, 10, 12 and 13)</b>	<b>Final exam window opens @ 8:00 AM on 08/03 and closes at 10:00 pm on 08/06**</b>	<b>08/06 @ 10 PM</b>

\* I will let you know the exact duration of test/exam at least one week in advance.

\*\* Do NOT expect that you can take the proctored exam at any time within this window. The individual testing centers have their own schedule and they may not be open on all days during this window. Check the operating times for your testing center and plan in advance.

## 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

## Proctored Final Exam Procedures

Please see the Student Success Center Proctored Exam website <https://ets.utdallas.edu/testing-center/students/> 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.

<https://ets.utdallas.edu/testing-center/students/> 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. Alternatively, you can use the online proctor “Examity” if that service was made available to this course. For more details, see this webpage:

<https://ets.utdallas.edu/testing-center/students/>

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

Points distribution

Exam/quiz/assignment	Weight
Test 1	10%
Test 2	10%
Group project	10%
Exam I	30%
Exam II (proctored)	40%
Total	100%

## Grading Scale

The following scale reflects, on the average, how the total score was 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.

Total score	Letter Equivalent
95% and above	A
90% - 94.99%	A-
85% - 89.99%	B+
80% - 84.99%	B

75% - 79.99%	B-
70% - 74.99%	C+
65% - 69.99%	C
Less than 65%	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 make up 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". There will be at least one post per week.

#### *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.***