



COURSE SYLLABUS
ACCT 2302: Introductory Management Accounting
The Naveen Jindal School of Management
The University of Texas at Dallas

Course: ACCT 2302.004
Course Title: Introductory Management Accounting
Class Timing: Tuesday & Thursday: 01:00PM – 02:15PM
Class Location: 1.107

Semester: Fall 2019

Contact Information:

-- **Instructor:** Devendra (Dave) Kale, CPA, CMA, MBA
-- **Office Location:** SOM 13.204
-- **Email:** devendra.kale@utdallas.edu
Or use e-learning messages
-- **Office Hours:** Monday 10am to 11am

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

Course Materials

Textbook: The textbook for this course is: MANAGERIAL ACCOUNTING 7th Edition Cornerstone of Business Decision Making by Mowen, Hansen & Heitger

Publisher: Cengage

ISBN #: 9780357700037

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 & quizzes will test your ability to identify and apply the relevant theory to the class lectures & notes.
Ethical Awareness	To recognize the ethical dilemmas that companies often face in pursuing market share and profit.	The session on Ethics as well as various class discussions will help achieve this objective.
Social/Organization Skills	To test for effective oral and written communications, as well as the ability to work on projects.	Group projects are geared towards this objective. In addition, class discussions will help too.

Student Learning Objectives/Outcomes

To develop an understanding of basic managerial 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 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

Although attendance is not mandatory, it is critical to your success that you attend each class and take notes during the lectures. A large part of how you perform on the exams is expected to be determined by your attendance to the class. So I strongly recommend you all attend each class. In order to get the most from each class, you should come

to class **prepared**, which means that you should have read the assigned chapter (book or slides, as convenient) **prior to** attending class. This will enhance your understanding of the material discussed in class. Additionally, the slides I will use for each chapter will be made available on eLearning for download.

As a courtesy to others, when you do attend, please make sure your cellphones or other devices do not disturb the class. Since attendance is not mandatory, I expect that, when you do attend, you would be attentive in class.

Instructor Assistance

I will have scheduled office hours each week. The information is available on the first page. However, office hours are not a substitute for in-class attendance. Accordingly, I will not go over all material covered in class with you during office hours. If you are unable to attend office hours, please email me to set up another time, or send me your questions over email at devendra.kale@utdallas.edu, and I will try to answer them as diligently as possible

Homework

I have provided suggestive exercises and/or problems to be worked on, after each chapter. While such working is not required to be submitted, and no points allocated to homework, working on these problems will help tremendously. I encourage you to work on these problems and ask questions.

Solutions to the suggested exercises and/or problems are posted on eLearning.

Quizzes (20 points)

There will be **TEN** short quizzes over the material discussed in class. These quizzes will have a time limit, and limited number of attempts. The purpose of these quizzes is to ensure that you are keeping up with the material covered in class. There will be **NO** opportunities for makeup quizzes.

Exams (70 points)

All examinations are closed book and closed notes. All exams will be held at the testing center. Sign up for a seat now!! Exams will comprise of multiple choice questions and many questions will require calculations. However, there will be some questions related to basic concepts too. You will take your exam in the testing center by logging into elearning. You would usually not need to bring scantrons with you for the exams. However, if you do need to bring along Scantrons, I will inform you in due course. There will be no practice exams distributed on eLearning. Please also note that once the due date for the exam has passed, you will be unable to take the exam.

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”. Calculators and scratch paper (laminated boards) will be provided by the Testing Center.

Projects

The purpose of the projects is to allow students to apply their class learning to macroeconomic issues. Details of each project are provided on elearning, and will be discussed in class at appropriate times.

- **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.**

Grades

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

EXAM 1	20 points
EXAM 2	20 points
Final EXAM (Cumulative)	30 points
2 Projects	10 points
10 Quizzes	<u>20 points</u>
TOTAL	100 points

A 100-93, A- 92-88, B+ 87-83, B 82-83, B- 82-78 C+77-75, C71-74, C-70-68, D 68-65, BELOW 65 F.

Please note that there will be NO extra credit opportunities for this course.

ACCT 2302 – FALL 2018 COURSE OUTLINE

DATE WEEK OF	TOPIC	CH	EXERCISES & PROBLEMS
8/19	Course Introduction Introduction to Managerial Accounting	1 & 2	Do Multiple Choice & Practice Problems; E1-13, E1-14, E 1-15 & E 1-18 <u>DO QUIZ 1</u>
8/26	Introduction to Management Accounting	1 & 2	Do Multiple Choice & Practice Problems; E1-13, E1-14, E 1-15 & E 1-18 DO QUIZ 1
9/2	Basic Managerial Concepts	2 & 3	Do Multiple Choice & Practice Problems; BE2-20, BE2-22, BE2-23 BE 2-26 E 2-41, E2-42 E 2-46-49 DO QUIZ 2
9/9	Cost Behavior and Forecasting	3	Do Multiple Choice & Practice Problems; BE3-16-3-18, BE 3-22-24, E3-25 BE 3-31 BE 3-32 Do Quiz 3
	Class on Tuesday 9/10 No class on Thursday 9/12		Exam 1 in Testing Center . Covers chapters 1, 2, & 3. Exam Window: Sep 12, 2019 8.30am to Sep 13, 2019 9pm (Closed book, closed notes)
9/16	Job Costing and Overhead	4	Do Multiple Choice & Practice Problems; BE4-22, BE 4-23, BE4-24 BE 4-31 BE4-33 E 4-41 E4-43 E4-49 Do Quiz 4
9/23	Activity Based Costing and Management	5	Do Multiple Choice & Practice Problems; BE5-22, BE 5-23, BE5-25 BE5-28, BE5-39 BE 5-40 E5-51 P5-54 DO QUIZ 5

9/30	Process Costing	6	Do Multiple Choice & Practice Problems; BE6-21, BE 6-23, BE6-24 BE 6-24 BE6-25 BE6-26 E6-41 E 6-46 E6-49 DO QUIZ 6
10/7	Cost Volume Profit Analysis	7	Do Multiple Choice & Practice Problems; BE7-24, BE7-25, BE727,E7-28 BE7-29 BE7- 32, BE 7-33, BE7-34 E7-37, E7-38, E 7-43 E7 44 E-7-45 DO QUIZ 7
			Work on your project (details on page 4) Due on October 14, 2018 before midnight
10/14	Profit Planning and Flexible Budgets	7 & 9	Do Multiple Choice & Practice Problems; BE9-21, BE 9-22, BE9-23 E9-24 BE9-26 BE9-27 BE9-30 BE 9-32 E9-52
10/21	Profit Planning and Flexible Budgets	9	E9-56, E9-58 E9-59, E9-60 Do Quiz 9
10/28			Exam 2 in testing center. Covers chapters 4, 5, 6, 7 & 9. Exam Window: Oct 31, 2019 8.30am to Nov 2, 2018 9pm (Closed book, closed notes)
11/4	Standard Costing and Variance Analysis	10	Do Multiple Choice & Practice Problems; BE10-23, BE10-24, BE10-25, BE10-26, BE 10-30
11/11	Standard Costing and Variance Analysis	10	E10-43, E 10-45, E10-46 E10-47 E10-49, E 10-50 DO QUIZ 10
11/18	Statement of Cash Flows & Financial Statement Analysis	14 & 15	Do Multiple Choice & Practice Problems; Do Quiz 14 We will do various problems
11/25	Happy Thanksgiving		NO CLASS from Nov 25 to Dec 1
12/3	Review & ETHICS		
12/12 - 12/14	CUMULATIVE FINAL EXAM 30 POINTS		Final Exam in testing center. Cumulative. Exam Window Dec 12, 2018 8.30am to Dec 14, 2018 10pm (Closed book, closed notes)

Other rules / code of conduct

Student Conduct and Discipline	<p>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. General information on student conduct and discipline is contained in the UTD publication, <i>A to Z Guide</i>, which is provided to all registered students each academic year.</p> <p>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 <i>Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3</i>, and in Title V, Rules on Student Services and Activities of the university's <i>Handbook of Operating Procedures</i>. 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 (SU 1.602, 972/883-6391).</p> <p>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.</p>
Academic Integrity	<p>The faculty expects from its 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.</p> <p>Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.</p> <p>Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for details). This course will use the resources of turnitin.com, which searches the web for possible plagiarism and is over 90% effective.</p>
Email Use	<p>The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all</p>

	<p>communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.</p>
<p>Withdrawal from Class</p>	<p>The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.</p>
<p>Student Grievance Procedures</p>	<p>Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's <i>Handbook of Operating Procedures</i>.</p> <p>In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.</p> <p>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.</p>
<p>Incomplete Grades</p>	<p>As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of F.</p>
<p>Disability Services</p>	<p>The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room SSB 3.200 in the Student Service Building. Office hours are Monday to Thursday, 8:00 a.m. to 6:00 p.m.; and Friday, 8:00 a.m. to 5:00 p.m.</p> <p>The contact information for the Office of Disability Services is: 972-883-2098 Telephone studentaccess@utdallas.edu</p> <p>StudentAccessAbility 800W.CampbellRd.,SSB32 Richardson, TX 75080</p>

	<p>Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.</p> <p>It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.</p>
<p>Religious Holy Days</p>	<p>The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.</p> <p>The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.</p> <p>If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.</p>
<p>Off-Campus Instruction and Course Activities</p>	<p>Off-campus, out-of-state, and foreign instruction and activities are subject to state law and University policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm. Additional information is available from the office of the school dean.</p>
<p>Cell phone / laptop usage</p>	<p>Recording any in-class activity not limited to presentations by instructor, students or guest speakers using audio/video using cellphones, voice-recorders, computers, laptops, smartphones, tablets or any electronic device is strictly PROHIBITED</p> <p>Students should conduct themselves professionally in class, just as in any</p>

	business meeting. Late arrivals, side conversations, and non-class related usage of laptop computers and/or hand-held messaging devices are rude, unprofessional, and distracting to your fellow students and Instructor. All electronic devices other than computers for class use must be turned off in class.
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All descriptions, timelines and content in the syllabus are subject to change at the discretion of the instructor.