ACCT 5320
Accounting for Management Control
Syllabus
Spring 2011

Contact Information:
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Office hours: TR 8:30 a.m. – 11:00 a.m
Web office hours: MW 3:30 p.m. – 5:00 p.m. (via Elluminate)

Course Objectives: Managerial accounting is a sub-discipline of accounting concerned with the information needed by managers to effectively plan, control and make decisions about company operations. The study of managerial accounting crosses disciplines, because the managerial accounting system must provide information that is useful in financing, operating, marketing, research and development and myriad other activities of a company. The primary objective of this course to provide you with the knowledge and tools to effectively use managerial accounting information.

Prerequisites: ACCT 5300 or equivalent. Students with 15 or more undergraduate hours of accounting may not receive credit for this course.

Text: Mowen, Hansen and Heiger, Cornerstones of Managerial Accounting, 3rd Edition (South-Western 2008).

Communications: Because this course is taught entirely online, we will have to communicate exclusively by electronic means—BlackBoard, email, phone, electronic dropbox, etc. With the exception of exams and one quiz, all graded work will be completed by teams. One of you will act as team leader for each assignment, with a different leader for each assignment. Each team will have a discussion space in BlackBoard for communication and exchange of assignment information between team members. You are free to use this space as much or as little as you wish. The only caveat I have about not using this space is that you make every effort to include all team members if work is completed face-to-face or via other means. Be cognizant that some of your teammates may be at a location remote from Tyler and not able to meet face-to-face or have access to technologies outside of BlackBoard. I will monitor the discussion spaces on a regular basis during my Web office hours and provide guidance when necessary or requested. To ensure that communication is effective and expedient, all other communications with me regarding an assignment must come from the team leader for that assignment.
Preparation: Because there are no periodic face-to-face meetings in an online class, it is incumbent on you to prepare regularly and keep up with the class schedule. At a minimum, you should complete each of the following readings and assignments on a weekly basis.

Assessment: Your grade will be based on two exams (40%), one quizzes (5%), team assignments (45%) and peer assessment (10%). The exams and quizzes will assess your understanding of concepts, terminology and tools and your ability to use accounting information in a fairly structured setting. The team assignments will be less structured and will assess your ability to use accounting information in these settings, to communicate your analyses and to work with and lead others. Grades will be assigned based on a 90, 80, 70, 60 percentage scale.

Assignments: Consult BlackBoard for greater detail of assignments and expectations.

- Week of Jan. 17: Introduction to Managerial Accounting
- Week of Jan. 24: Basic Managerial Accounting Concepts
- Week of Jan. 31: Cost Behavior
- Week of Feb. 7: Cost-Volume-Profit Analysis
- Week of Feb. 14: Mid-Term Exam
  - Chapters 1, 2, 3 and 4
- Week of Feb. 21: Job Order Costing
- Week of Feb. 28: Process Costing
- Week of March 7: Spring Break
- Week of March 14: Activity-Based Costing and Management
- Week of Mar. 21: Profit Planning
- Week of Mar. 28: Mid-Term Exam
  - Chapters 5, 6, 7, and 9
- Week of April 4: Standard Costing
- Week of Apr. 11: Flexible Budgets and Overhead Analysis
- Week of Apr. 18: Short-Run Decision Making: Relevant Costing
- Week of Apr. 25: Capital Investment Decisions
- Week of May 2: Discussion and Assignment of Final Team Project
- Week of May 9: Final Team Project Due
University Policies

Students Rights and Responsibilities
To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link:
http://www.uttyler.edu/wellness/StudentRightsandResponsibilities.html

Grade Replacement/Forgiveness
If you are repeating this course for a grade replacement, you must file an intent to receive grade forgiveness with the registrar by the 12th day of class. Failure to do so will result in both the original and repeated grade being used to calculate your overall grade point average.
Undergraduates will receive grade forgiveness (grade replacement) for only three course repeats; graduates, for two course repeats during his/her career at UT Tyler.

State-Mandated Course Drop Policy
Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the 12th day of class (See Schedule of Classes for the specific date).
Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Registrar's Office and must be accompanied by documentation of the extenuating circumstance. Please contact the Registrar's Office if you have any questions.

Disability Services
In accordance with federal law, a student requesting accommodation must provide documentation of his/her disability to the Disability Support Services counselor. If you have a disability, including a learning disability, for which you request disability support services/accommodation(s), please contact Ida MacDonald in the Disability Services office so that the appropriate arrangements may be made. In accordance with federal law, a student requesting disability services/accommodation(s) must provide appropriate documentation of his/her disability to the Disability Services counselor. In order to assure approved services the first week of class, diagnostic, prognostic, and prescriptive information should be received 30 days prior to the beginning of the semester services are requested. For more information, call or visit Disability Services located in the University Center, Room 3150. The telephone number is (903) 566-7079. Additional information may also be obtained at the following UT Tyler Web address: http://www.uttyler.edu/disabilityservices.

Student Absence due to Religious Observance
Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

Student Absence for University-Sponsored Events and Activities
If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.
Social Security and FERPA Statement:
It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

Emergency Exits and Evacuation:
Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do Not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.