

Spring 2023

ACCT 2302 - PRINCIPLES OF MANAGERIAL ACCOUNTING

Sections 001, 002, 003

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Personal Zoom: <https://uttyler.zoom.us/j/9705761192>

Office Hours are my availability for you. I am on campus MWF, only. For Tuesday and Thursday, please make an appointment for Zoom, as I do not have it open unless I am on a call.

MW - 1:30pm – 2:15pm, in office or Zoom by appt.;
W - 4:30pm -5:00pm, in office or Zoom by appt.;
F - 2:00pm - 4:30pm, in office or Zoom by appt.;
TTH - 10:00am – 4:00pm, by Zoom appt. only.

If these times do not fit your schedule, I am open to seeing what time(s) would work.

Please schedule time for Zoom via link below, at least 12 hours in advance to ensure availability.

<https://calendly.com/dmarks-uttyler>

Zoom link will be provided in appointment confirmation.

Preferred means of communication:

In an effort to ensure that I can respond to your needs promptly and efficiently, here are my preferred methods of communicating:

- Email me directly, or
- Visit me during my office hours. I can use either Zoom or meet personally...the choice is yours.

We will see how this works as the semester unfolds and is subject to change if I feel this is not working as intended.

Course Description: Accounting concepts and methods used in managerial planning, control, and decision-making. Topics include budgetary planning, control and analysis; responsibility accounting; costing techniques; standard costs; cost-volume-profit relationships; and capital budgeting.

Prerequisite: Acct 2301

Course Objectives: Managerial accounting is a sub-discipline of accounting concerned with the information needed by managers to effectively plan, direct, 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. The specific knowledge and tools objectives include:

- Understand how to allocate costs and why.
- Develop basic concepts of various cost allocation methods and their implications.
- Understand cost behavior and cost, volume and profit relationships
- Understand how to use accounting information for planning, decision making and continuous improvement.
- Develop insight into the evaluation and managing of performance.

Required Course Materials:

Please read the following carefully as there are several different options for you to purchase this book and the Connect access.

Textbook: *Fundamental Managerial Accounting Concepts, 10th Edition, Edmonds and Olds*, (McGraw Hill).

- **Purchase direct from publisher (least expensive option)**. When you access the publisher via Canvas (M-H Connect), you will be prompted for your purchase option:
 - eBook and Connect, only (**min required**):
 - ISBN 9781266330742
 - eBook, Connect, and looseleaf text (**optional**)
 - ISBN 9781266914997
- **Purchase from the bookstore**
 - Same ISBN, as above

A student of this institution is not under any obligation to purchase a textbook from a university-affiliated bookstore. The same textbook may be also available from an independent retailer, including an online retailer. I only require that you purchase the Connect code since it comes with a free eBook. **You must purchase the Connect access code in order to complete online homework and accounting problems. I accept HW submitted through Connect only. I will not accept HW submitted as email attachment or in any other form.**

What are all your Connect purchasing options?

- Purchase an online access code from mheducation.com.
- Purchase an access card from the bookstore.
- Purchase through course Canvas page; select M-H Connect on the course Canvas menu.
 - You can utilize a temporary access to receive a two-week free trial.

The eBook with Connect access is the cheapest option but most students find it much easier to use and follow along in class with an actual hardback textbook. Be aware that if you choose to only purchase the Connect code and use an e-book, the code is only valid for one semester (180 days).

Do not use Internet Explorer as your browser. Please use **Chrome or Firefox** as your browser for Connect. I am told those suffer from fewer problems than other browsers.

Please see Canvas under the heading of “Getting Started” for the registration instructions. Contact CONNECT tech Support if you are having issues with their web site: 800-331-5094.

Caution: Connect grades your homework automatically, so your answer must be exact. If the

solution requires two decimal points, 38.20 is correct, but 38.2 is not. Similarly, if the solution requires that the answer be in percentages, 28% is correct but .28 is not. If you find that your solution is marked incorrect when you use the “Check Answer” feature, make sure you have expressed your solution exactly as the problem requires.

Canvas Mobile App

Canvas has created Canvas Student to help students access their courses while they are away from a computer browser. The Canvas Student app comes in handy for checking messages, announcements, and grades.

How to Install the Canvas App

1. On your mobile device, open the App Store.
2. Search for Canvas Student or Canvas Teacher
3. Select the appropriate app, and download and install it.

How to Log in to the Canvas App

The first time you log in, you will need to identify your institution and log in with your UT Tyler user ID and password.

1. Open the Canvas app.
2. Tap Find Your School or District.
3. Type the name of your institution. When the full name appears in the search list, tap the name.
4. Type your UT Tyler user ID and password, and tap Login.
5. On the verification page, tap Log In.

Your Canvas dashboard will open.

Classroom Policies:

- Class starts promptly at the assigned time. If you have a problem that prohibits you from arriving to class on time, please find a seat near the entrance to minimize the disruptions to the classroom.
- Inform me in advance if you must leave the class before the scheduled ending time.
- Electronic devices (cell phones, pagers, iPods, etc.) must be deactivated during class. Texting and surfing the internet in class is not allowed.
- Textbooks, materials and calculators should be brought to all classes.
- Courtesy to the instructor and fellow students is expected. Open discussion is encouraged in the classroom, but derogatory remarks and profanity will not be allowed in the classroom.
- Dishonesty will not be tolerated in this class. Violations of accepted standards of conduct will result in the imposition of the penalties allowed by the University.
- In an accounting class, missing just one class can cause you to fall behind! If you are absent, it is your responsibility to obtain materials and class notes. Lengthy instructions will not be repeated on a one-on-one basis.
- All assignments must be completed on or before the due dates and before class begins on that date. **Late assignments may be allowed with a cumulative penalty for late work (5% per day)**, unless there are emergency situations and documentation is provided (e.g. doctor’s note, subpoena, accident report, etc.).

Assessment: The basis of your grade is determined as follows:

Assignment	Percent of grade	Points	Grading Scale:	
EXAM 1 (Ch 1-3)	17.00%	170	100 – 90%	A
EXAM 2 (Ch 4,11,12)	17.00%	170	89.99 – 80%	B
EXAM 3 (Ch 5,7,8)	17.00%	170	79.99 – 70%	C
FINAL (Ch 6,10)	17.00%	170	69.99 – 60%	D
Homework (Connect)	12.00%	120	<60%	F
Excel Project	10.00%	100		
Quizzes (unscheduled) and In-Class Work	10.00%	100		
Total	100.00%	1,000		

Grades posted on Canvas throughout the semester are individual grades for that assignment only and are not weighted but are posted for your review. Final grades will be posted on Canvas at the end of the semester using the Grading Scale, above.

Exams:** The plan is to have 4 face-to-face exams. All exams, online and face to face, will be administered at the pre-determined time.

During exams you will be permitted to have:

- a four-function calculator (no programmable calculators),
- one sheet of blank scratch paper only.
- Face to Face exams include:
 - 1 Scantron Form 882 E,
 - a #2 pencil, eraser
- **One 3x5 Notecard** : If you have completed all your homework, on time, with a minimum of 70% correct, you may have use a 3x5 notecard as a test-taking aid. Use of a notecard during the exam without completing the homework as described will be considered academic dishonesty and will result in a zero for the exam.

You will **not** be permitted to use a cellphone or take bathroom breaks. Please prepare accordingly.

****If online exams are necessary due to University mandates**, they will be administered and proctored using Proctorio in Connect. There will not be any additional cost for proctoring. Please make sure you are using the current version of Chrome or Firefox and you will need the following:

- High-speed Internet connection
- Webcam (internal or external)
- Windows, Mac, or Chrome Operating System
- Up-to-date Chrome or Firefox browser
- Quiet and private environment to take your assessment

Restrictions for online exams do not differ from in-class exams with the additional requirements that you will **not** be permitted to have other people in the room with you and your webcam must be on for the duration of the exam. Failure to adhere to these requirements will result in a zero (0) for the exam.

Make-up quizzes and exams will **ONLY** be given under extreme extenuating conditions such as, but limited to, hospitalization or medical emergency (including COVID related issues), physical injury, or death of an immediate family member. You **MUST** provide me proof of your issue in order to qualify for a make-up exam. For extenuating conditions, make-up exams must be taken **within three days** of your medical release.

- Student Athletes must present notification in accordance with the Student Manual of Operating Procedures ([Sec. 1-501](#)).

Attendance/Preparation/Participation: The class is a combination of publisher videos, lectures, and in-class work. You may be working in groups or individually. I expect interaction in each class period. From time to time you will be called on to participate in discussions, and to do so requires your attendance and preparation, and will be considered when evaluating this portion of your final grade. **Class recordings will be available, but are not meant to be in lieu of attendance. I will give unscheduled quizzes in class, so you must make it a priority to be alert, engaged, and in attendance.**

Copyrights

Unauthorized distribution of copyrighted material may subject students to civil and criminal penalties under the Federal Copyright law. The University of Texas System maintains its copyright policy at [UTS107](#), "Use of Copyrighted Materials." If you are a member of a UT institution community (faculty, staff, or student), click the appropriate link to view frequently-used [copyright agreements](#), [courseware agreements](#), and [software standard agreements](#). Because copyright law is fluid, evolving, and fact-specific, contact an attorney for assistance on particular issues. UT institution community members may contact the [Office of General Counsel](#) for guidance.

Important Dates:

- **Monday, Jan 16: Martin Luther King, Jr. Holiday**
- **Monday, Jan 23: Census Date**; deadline for all 15-Week session registrations and schedule changes
- **Mon-Sat, Mar 13-18: Spring Break**
- **Monday, Mar 23: Last Day to Withdraw**
- **Mon-Sat, Apr 24-28: Final Exams**

TENTATIVE Acct 2302 Spring 2023 Schedule. This course is taught in a blended format. Blended learning includes a face-to-face component as well as virtual components. These components are intended to compliment, not replace, one another. For example, you may be asked to complete research, reading, Excel analysis, or videos online that will then be used to facilitate in-class discussions and activities. To help you stay organized, a course schedule is provided, below. **Homework assignments are found on Canvas in individual modules that identify any online and/or in-class assignments.** **Any due date or assignment/project is subject to change at any time by the instructor.** Any changes will be announced in class and via Canvas announcement at least one week prior to due date.

Assignments and due dates for the entire semester are visible in Canvas. **All assignments must be completed on or before the due dates and before class begins on that due date.** No late assignments will be allowed unless there are extenuating circumstances and documentation is provided (e.g. doctor's note, subpoena, accident report, etc.).

The coursework is "chunked" which is splitting up the chapter work due dates rather than being due

on a single date. This allows you to absorb the requirements in pieces rather all at once. *“How do you eat an elephant? One bite at a time.”* Specific due dates are on the related Canvas module.

Some assignments will require that you work on various computer programs outside of class, such as MS Excel. If access to a computer is an issue for you, there is a computer lab on the second floor in room 252 of the COB.

I highly encourage working on your assignments early. I **“chunk” the chapter work, splitting up the dues dates throughout the week to correspond with the work covered in class.** This ensures you have the greatest opportunity to absorb the material and have time to contact the appropriate person(s) if unforeseen technological issues impact your ability to complete the assignments.

Major Assignments listed, below (*detailed information will be provided in class*):

- **Excel Data Analytics Case:** This Excel project shows students how to drill-down into a company’s sales and cost data, gaining a deeper understanding of the company’s sales and how this information can be used for decision-making. Students will use Excel to analyze the sales and cost transactions for an insurance company. Students will first have to find and correct errors in the data set. Students then will create calculated columns, pivot tables, charts, and other items, and will draw conclusions based on these results.¹

¹KAT Insurance Corporation: Introductory Managerial Accounting Data Analytics Case, Instructor Guide, Wendy M. Tietz, Kent State University, Jennifer M. Cainas, University of South Florida, Tracie L. Miller-Nobles, Austin Community College

TENTATIVE Acct 2302 Spring 2023 Schedule

The chapter work is “chunked”; the dues dates are split up throughout the week to correspond with the work covered in class. Specific chapter assignments are found on Canvas in individual modules that identify any online and/or in- class work to be completed, and is subject to change by the instructor.

WEEK	DAY	DATE	CHAPTER	Important Dates
1	Mon	9-Jan	Chapter 01 - Management Accounting and Corporate Governance	
	Wed	11-Jan	Ch 01	
	Fri	13-Jan	Ch 01	
2	Mon	16-Jan	Martin Luther King, Jr. Holiday	
	Wed	18-Jan	Chapter 02 - Cost Behavior, Operating Leverage, and Profitability Analysis	
	Fri	20-Jan	Ch 02	
3	Mon	23-Jan	Ch 02	Census Date - deadline for all 15-Week session registrations and schedule changes
	Wed	25-Jan	Chapter 03 - Analysis of Cost, Volume, and Pricing to Increase Profitability	
	Fri	27-Jan	Ch 03	
4	Mon	30-Jan	Ch 03	
	Wed	1-Feb	Ch 03	
	Fri	3-Feb	REVIEW EXAM 1 (Ch 1-3)	
5	Mon	6-Feb	EXAM 1 (Ch 1-3)	
	Wed	8-Feb	Chapter 04 - Cost Accumulation, Tracing, and Allocation	
	Fri	10-Feb	Ch 04	
6	Mon	13-Feb	Ch 04	
	Wed	15-Feb	Chapter 11 - Product Costing in Service and Manufacturing Entities	
	Fri	17-Feb	Ch 11	
7	Mon	20-Feb	Ch 11	
	Wed	22-Feb	Chapter 12 - Job-Order, Process, and Hybrid Costing Systems	
	Fri	24-Feb	Ch 12	
8	Mon	27-Feb	Ch 12	
	Wed	1-Mar	REVIEW EXAM 2 (Ch 4,11,12)	
	Fri	3-Mar	EXAM 2 (Ch 4,11,12)	
9	Mon	6-Mar	Chapter 05 - Cost Management in an Automated Business Environment: ABC, ABM, and TQM	Introduce Excel Analytics case
	Wed	8-Mar	Ch 05	
	Fri	10-Mar	Ch 05	

WEEK	DAY	DATE	CHAPTER	Important Dates
	Mon	13-Mar	Spring Break	
	Wed	15-Mar		
	Fri	17-Mar		
10	Mon	20-Mar	Chapter 07 - Planning for Profit and Cost Control	
	Wed	22-Mar	Ch 07	
	Fri	24-Mar	Ch 07	
11	Mon	27-Mar	Chapter 08 - Performance Evaluation	Last day to withdraw!
	Wed	29-Mar	Ch 08	
	Fri	31-Mar	Ch 08	
12	Mon	3-Apr	Ch 08	
	Wed	5-Apr	REVIEW EXAM 3 (Ch 5,7,8)	
	Fri	7-Apr	EXAM 3 (Ch 5,7,8)	
13	Mon	10-Apr	Chapter 10 - Planning for Capital Investments	
	Wed	12-Apr	Ch 10	Excel Analytics Case Due
	Fri	14-Apr	Chapter 06 - Relevant Information for Special Decisions	
14	Mon	17-Apr	Ch 06	
	Wed	19-Apr	Ch 06	
	Fri	21-Apr	REVIEW for FINAL	
15	Mon - Fri	4/26- 4/30	Final (Ch 6,10)	

"I find that the harder I work, the more luck I seem to have."

-- Thomas Jefferson

Student Resources

Resources to assist you in this course

- [UT Tyler Student Accessibility and Resource \(SAR\) Office Links to an external site.](#)(provides needed accommodations to students with document needs related to access and learning)
- [UT Tyler Writing CenterLinks to an external site.](#)
- [The Mathematics Learning Center](#)
- [UT Tyler PASS Tutoring CenterLinks to an external site.](#)
- [UT Tyler Supplemental InstructionLinks to an external site.](#)
- [Upswing \(24/7 online tutoring\) - covers nearly all undergraduate course areasLinks to an external site.](#)
- [Robert Muntz Library Links to an external site.](#)and [Library LiaisonLinks to an external site.](#)
- [Canvas 101 Links to an external site.](#)(learn to use Canvas, proctoring, Unicheck, and other software)
- Digital Support Toolkit (for supported courses only. Students are automatically enrolled in the toolkit for supported courses)
- LIB 422 -- Computer Lab where students can take a proctored exam
- [The Career Success Center Links to an external site.](#)
- [UT Tyler Testing CenterLinks to an external site.](#)
- [Office of Research & Scholarship Design and Data Analysis LabLinks to an external site.](#)

Resources available to UT Tyler Students

- [UT Tyler Counseling Center Links to an external site.](#)(available to all students)
- [TAO Online Support Center Links to an external site.](#)(online self-help modules related to mental & emotional health)
- [Military and Veterans Success Center Links to an external site.](#)(supports for all of our military affiliated students)
- [UT Tyler Patriot Food PantryLinks to an external site.](#)
- [UT Tyler Financial Aid and ScholarshipsLinks to an external site.](#)
- [UT Tyler Registrar's OfficeLinks to an external site.](#)
- [Office of International ProgramsLinks to an external site.](#)
- [Title IX ReportingLinks to an external site.](#)
- [Patriots Engage Links to an external site.](#)(available to all students. Get engaged at UT Tyler.)

University Policies and Information

- **Withdrawing from Class** - Students you are allowed to [withdraw Links to an external site.](#)(drop from this course through the University's [Withdrawal Portal Links to an external site.](#). Texas law prohibits students 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 other 2-year or 4-year Texas public colleges and universities. Make sure to consider the impact withdrawing from this class has on your academic progress as well as the financial implications. We encourage you to consult your advisor(s) and financial aid for additional guidance. CAUTION #1: Withdrawing before census day does not mean you get a full refund. Please see the [Tuition and Fee Refund Schedule Links to an external site.](#). CAUTION #2: All international students must check with the [Office of International Programs Links to an external site.](#)before withdrawing. All international students are required to enroll full-time for fall and spring terms.
- **Final Exam Policy:** Final examinations are administered as scheduled. If unusual circumstances require that special arrangements be made for an individual student or class, the dean of the appropriate college, after consultation with the faculty member involved, may authorize an

exception to the schedule. Faculty members are required to maintain student final examination papers for a minimum of three months following the examination date.

- **Incomplete Grade Policy:** If a student, because of extenuating circumstances, is unable to complete all of the requirements for a course by the end of the semester, then the instructor may recommend an Incomplete (I) for the course. The "I" may be assigned in lieu of a grade only when all of the following conditions are met: (a) the student has been making satisfactory progress in the course; (b) the student is unable to complete all course work or final exam due to unusual circumstances that are beyond personal control and are acceptable to the instructor; and (c) the student presents these reasons prior to the time that the final grade roster is due. The semester credit hours for an Incomplete will not be used to calculate the grade point average for a student. The student and the instructor must submit an Incomplete Form detailing the work required and the time by which the work must be completed to their respective department chair or college dean for approval. The time limit established must not exceed one year. Should the student fail to complete all of the work for the course within the time limit, then the instructor may assign zeros to the unfinished work, compute the course average for the student, and assign the appropriate grade. If a grade has not been assigned within one year, then the Incomplete will be changed to an F, or to NC if the course was originally taken under the CR/NC grading basis.
- **Grade Appeal Policy:** - UT Tyler's Grade Appeal policy requires the completion of a Grade Appeal form for this action to take place. The grade appeal begins with the instructor of your course. If you do not agree with the decision of the instructor, you may then move your appeal to the department chair/school director for that course. If you are still dissatisfied with the decision of the chair/director, you may move the appeal to the Dean of the College offering that course who has the final decision. Grade appeals must be initiated within sixty (60) days from the date of receiving the final course grade. The Grade Appeal form is found on the [Registrar's Form Library](#). [Links to an external site.](#)
- **Disability/Accessibility Services:** The University of Texas at Tyler has a continuing commitment to providing reasonable accommodations for students with documented disabilities. Students with disabilities who may need accommodation(s) in order to fully participate in this class are urged to contact the Student Accessibility and Resources Office (SAR) as soon as possible to explore what arrangements need to be made to ensure access. If you have a disability, you are encouraged to visit the [SAR Portal](https://hood.accessiblelearning.com/UTTyler/Links%20to%20an%20external%20site) [Links to an external site.](#)([https://hood.accessiblelearning.com/UTTyler/ Links to an external site.](https://hood.accessiblelearning.com/UTTyler/Links%20to%20an%20external%20site)) and complete the New Student Application. For more information, please visit the [SAR webpage](#) [Links to an external site.](#) or call 903.566.7079.
- **Military Affiliated Students:** UT Tyler honors the service and sacrifices of our military affiliated students. If you are a student who is a veteran, on active duty, in the reserves or National Guard, or a military spouse or dependent, please stay in contact with me if any aspect of your present or prior service or family situation makes it difficult for you to fulfill the requirements of a course or creates disruption in your academic progress. It is important to make me aware of any complications as far in advance as possible. I am willing to work with you and, if needed, put you in contact with university staff who are trained to assist you. Campus resources for military affiliated students are in the [Military and Veterans Success Center \(MVSC\)](#) [Links to an external site.](#). The MVSC can be reached at MVSC@uttyler.edu, or via phone at 903.565.5972.
- **Academic Honesty and Academic Misconduct:** The UT Tyler community comes together to pledge that "Honor and integrity will not allow me to lie, cheat, or steal, nor to accept the actions of those who do." Therefore, we enforce the [Student Conduct and Discipline policy](#) [Links to an external site.](#) in the Student Manual Of Operating Procedures (Section 8).
- **FERPA** - UT Tyler follows the Family Educational Rights and Privacy Act (FERPA) as noted in [University Policy 5.2.3](#) [Links to an external site.](#). The course instructor will follow all requirements in protecting your confidential information.
- **COVID Guidance**
 - **Information for Classrooms and Laboratories:** It is important to take the necessary precautions to ensure a healthy and successful year. UT Tyler continues to urge you to protect yourselves against the flu, COVID and any new threats that may be developing. Be diligent about preventive measures such as washing hands, covering

sneezes/coughs, social distancing and vaccinations, which have proven to be successful in slowing the spread of viruses. Encourage those who don't feel well to stay home, and if they show symptoms, ask them to get tested for the flu or COVID. Self-isolation is important to reduce exposure ([CDC quarantine/isolation guidelines Links to an external site.](#)). Please work with your faculty members to maintain coursework and please consult [existing campus resources Links to an external site.](#) for support.

- **Recording of Class Sessions:** Class sessions may be recorded by the instructor for use by students enrolled in this course. Recordings that contain personally identifiable information or other information subject to FERPA shall not be shared with individuals not enrolled in this course unless appropriate consent is obtained from all relevant students. Class recordings are reserved only for the use of students enrolled in the course and only for educational purposes. Course recordings should not be shared outside of the course in any form without express permission.
- **Absence for Official University Events or Activities:** This course follows the practices related to approved absences as noted by the Student Manual of Operating Procedures ([Sec. 1 -501 Links to an external site.](#)).
- **Absence for Religious Holidays:** Students who anticipate being absent from class due to a religious holiday are requested to inform the instructor by the second class meeting of the semester.
- **Campus Carry:** We respect the right and privacy of students who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>.[Links to an external site.](#)