

MANAGEMENT ACCOUNTING

ACCT 2302
Principles of Managerial Accounting
Syllabus Fall 2020



Contact Information:

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I will make every attempt to answer emails within 24 hours (48 hours if received between 5:00 p.m. Friday and 8:00 a.m. Monday).

Office hours: Face-to-face or via Zoom by appointment.

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. 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.

Text: *CengageNOWv2 for Managerial Accounting by Warren.*

Assessment: Your grade will be based on the following:

Exam 1 (Chapters 1 – 3)	150 pts.
Exam 2 (Chapters 4-6)	150 pts.
Exam 3 (Chapters 7-9)	150 pts.
Exam 4 (10-13,16, Cumulative)	250 pts.
Attendance/Preparation/Participation	100 pts.
Homework	200 <u>pts.</u>
Total	<u>1,000 pts.</u>

Grades will be assigned based on a 90, 80, 70, 60 percentage scale based on total points earned. Therefore, students who earn 900 or more points will be assigned a grade of A, 800 points or more a grade of B, 700 or more a grade of C, 600 or more a grade of D and less than 600 points a grade of F.`

Homework: Homework is a part of your course grade and is essential to good performance on the exams. All homework is assigned through the homework management system, *CengageNOWv2* or via Canvas. You may access the HW within the course menu.

Discussions: During the semester I will post discussion topics or exercises. These are part of your Attendance/Preparation/Participation points.

Exams: The assessments in this online course will be proctored using ProctorU. Beyond the cost of initial equipment needed (e.g. a camera for your computer), there will not be any additional cost for proctoring. You will need to create a ProctorU account and install the ProctorU extension before attempting any assessment.

To create a ProctorU account, follow the ProctorU tool within Canvas. Please make sure you are using the current version of Chrome or Firefox and download the ProctorU extension available at <http://bit.ly/proctoruchrome> or <https://www.proctoru.com/firefox>.

In order to use ProctorU, 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 and ProctorU extension installed
- Valid photo ID
- Quiet environment to take your assessment

You can visit the Test Taker Resource Page for additional information at <https://bit.ly/ProctorMe>

During exams you will be permitted to have a four-function calculator and one sheet of blank scratch paper only. You will not be permitted to have a cellphone, have other people in the room with you or take bathroom breaks. Please study and prepare accordingly.

UT Tyler Policies: UT Tyler policies regarding matters such as disability access, University-approved absences, student rights and responsibilities and other important policy information can be found at:

<http://www.uttyler.edu/academicaffairs/files/syllabuspolicy.pdf>

Important Dates:

September 4 – Deadline for all registrations and schedule changes

November 2 – Last day to withdraw from one or more classes

Course Schedule

Date	Topic/Reading
8/24– 8/30	Introduction to Managerial Accounting Chapter 1
8/31– 9/6	Job Order Costing Chapter 2
9/8– 9/13	Process Cost Systems Chapter 3
9/10 - 9/13	Exam 1 (Chs. 1-3)
9/14– 9/20	Activity Based Costing Chapter 4
9/21 – 9/27	Cost-Volume-Profit Analysis Chapter 6
9/28 – 10/4	Variable Costing for Management Analysis Chapter 7
10/1 - 10/4	Exam 2 (Chs.4,6-7)
10/5 – 10/11	Budgeting Chapter 8
10/12 – 10/18	Evaluating Variances from Standard Costs Chapter 9
10/19 – 10/25	Evaluating Decentralized Operations Chapter 10
10/22 – 10/25	Exam 3 (Chs.8-10)
10/26 – 11/1	Differential Analysis and Product Pricing Chapter 11
11/2 – 11/8	Capital Investment Analysis Chapter 12
11/9 – 11/15	Lean Manufacturing and Activity Analysis Chapter 13
11/16 – 11/22	Financial Statement Analysis Chapter 16
11/23 – 11/29	Thanksgiving Holiday
11/30 – 12/7	Case Study
Finals Week	Exam 4 (Chs. 11-13, 16 and Comprehensive)

*I accept HW submitted through CengageNOWv2 only, with the exception of case studies or discussion posts. I will not accept HW submitted as email attachment or in any other form. All assignments must be completed on or before the due dates.