

ACCT 5320
Accounting for Management Control
Syllabus
Fall 2020

Contact Information:

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Office hours: Tuesday 9:00 – 12:00 a.m. via Zoom only. Other hours by Zoom appointment only.
No face-to-face office hours.

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.

Required Resources:

- *CengageNOWv2* for Warren/Taylor's *Managerial Accounting*, 15th Edition. Register via link in Canvas. This is both the textbook in digital format and the homework management system.
- Webcam and microphone for Zoom meetings and 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>

Assessment: Your grade will be based on the following:

| | |
|---------------------------|-------------|
| Financial Accounting Quiz | 10% |
| Exam 1 (Chapters 1 – 3) | 20% |
| Exam 2 (Chapters 1-6) | 20% |
| Homework | 20% |
| Case 1 | 15% |
| Case 2 | <u>15%</u> |
| Total | <u>100%</u> |

Grades will be assigned based on a 90, 80, 70, 60 percentage scale.

CengageNOWv2 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.

Caution: CNOW 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.

Exams: Both exams are proctored via ProctorU automatic. Make sure you have a good internet connection and your browser settings permit full Canvas access during exams (e.g., popups allowed). You must have a working webcam and microphone during exams.

UT Tyler Policies

Important Covid-19 Information for Classrooms and Laboratories

Students are required to wear face masks covering their nose and mouth, and follow social distancing guidelines, at all times in public settings (including classrooms and laboratories), as specified by [Procedures for Fall 2020 Return to Normal Operations](#). The UT Tyler community of Patriots views adoption of these practices consistent with its [Honor Code](#) and a sign of good citizenship and respectful care of fellow classmates, faculty, and staff.

Students who are feeling ill or experiencing symptoms such as sneezing, coughing, or a higher than normal temperature will be excused from class and should stay at home and may join the class remotely. Students who have difficulty adhering to the Covid-19 safety policies for health reasons are also encouraged to join the class remotely. Students needing additional accommodations may contact the

Office of Student Accessibility and Resources at University Center 3150, or call (903) 566-7079 or email saroffice@uttyler.edu.

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.

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>

Course Schedule

| Date | Topic/Reading | CNOW HW* and other |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| 8/24 – 8/30 | Financial Accounting | Financial Accounting Quiz due 8/30 |
| 8/31 – 9/6 | Introduction to Managerial Accounting Chapter 1 | Due 9/6 |
| 9/7 – 9/13 | Job Order Costing Chapter 2 | Due 9/13 |
| 9/14 – 9/20 | Process Costing Systems (3-1 & 3-2 only) Chapter 3 | Due 9/20 |
| 9/21 – 9/27 | Activity-Based Costing Chapter 4 | Due 9/27 |
| 9/28 – 10/4 | EXAM 1 (Chs. 1-4) | Due 10/4 |
| 10/5 – 10/18 | <i>Dream Chocolate Company</i> | Due 10/18 |
| 10/19 – 10/25 | Cost-Volume-Profit Analysis Chapter 6 | Due 10/25 |
| 10/26 – 11/1 | Budgeting Chapter 8 | Due 11/1 |
| 11/2 – 11/8 | Evaluating Variances from Standard Costs Chapter 9 | Due 11/8 |
| 11/9 – 11/15 | Differential Analysis (11-1 only) Chapter 11 (11-1 only) The Balanced Scorecard Chapter 14 (14-1 through 14-3 only) | Due 11/15 |
| 11/16 – 11/22 | EXAM 2 (Chs. 6,8,9,11) | Due 11/22 |
| 11/30 – 12/9 | <i>Bridgestone Behavioral Health Center</i> | Due 12/9 |

*I accept HW submitted through CNOWv2 only. I will not accept HW submitted as email attachment or in any other form. HW, Exams and Quizzes must be completed on or before the due dates.