

# Fall 2021

## ACCT 2302 - PRINCIPLES OF MANAGERIAL ACCOUNTING

Section 002 - MoWeFr 11:15AM - 12:10PM

Section 003 - MoWeFr 12:20PM - 1:15PM

Section 004 - MoWeFr 10:10AM - 11:05AM

**Instructor:** David Marks  
Office - COB 350.10  
903-565-5547  
Email: [dmarks@UTTyler.edu](mailto:dmarks@UTTyler.edu)  
Zoom: <https://uttyler.zoom.us/j/9705761192>

**Office Hours:** **MW** - 1:00pm - 2:00pm, 4:00pm - 5:00pm, open office or Zoom by appt.  
**TTH** - By appt, Zoom only.  
**F** - 1:00pm - 2:00pm, open office or Zoom by appt.

*Please make an appointment for Zoom, as I do not have it open unless I am on a call.*

### 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:

- If it is personal, please communicate with me in one of two ways:
  - Email me directly, or
  - Visit me during my office hours. I can use either Zoom or meet personally...the choice is yours.
- If it is an issue that would be of interest to the class, please use the "Discussions" tool in Canvas. It will allow me to respond and reduce redundancy for all. Therefore, please monitor Discussions frequently and I will do the same. That will ensure all would have access to accurate and up-to-date information.

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, 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*, **9th Edition**, Edmonds and Olds, (McGraw Hill) ISBN: 978-1-260-43383-8 (Loose Leaf Version). **NOTE AN E-BOOK IS AVAILABLE.**

**FOLLOW THIS LINK (search by ISBN number) FOR ALL BUYING OPTIONS:**

<https://www.mheducation.com/highered/>

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](https://www.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.

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 due date. No late assignments will be allowed 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	Points
Exam 1 (Chapters 1-3)	150
Exam 2 (Chapters 4-6)	150
Exam 3 (Chapters 7-9)	150
Exam 4 (10-12, Cumulative)	200
Homework (Connect)	200
Excel Project	100
Attendance/Preparation/Participation	50
<b>Total</b>	<b>1,000</b>

Pts From	Pts To	Course Average	Grade
900	1,000	<b>90% and above</b>	A
800	899	<b>80% to 89.99%</b>	B
700	799	<b>70% to 79.99%</b>	C
600	699	<b>60% to 69.99%</b>	D
0	599	<b>59.99% and below</b>	F

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. However, we must be prepared to pivot to online exams if COVID-19 issues take a turn for the worse\*\*. 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

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

**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](#)).

**\*\*If online exams are necessary**, 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.

**Attendance/Preparation/Participation:** 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.

**I will be recording each class via Zoom. If you are not present in class, you are responsible for the work covered and may use the Zoom recordings to catch-up.**

### **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, Fall 2021**

- **Friday, Sep 3: Census Date**; deadline for all 15-Week session registrations and schedule changes
- **Monday, Sep 6**: Labor Day Holiday
- **Monday, Nov 1: Last Day to Withdraw**
- **Thursday, Nov 4: Career Success Conference**
- **Mon-Sat, Nov 22 – 27: Thanksgiving Holiday**
- **Monday, Dec 6**: Study Day
- **Tue-Sat, Dec 7-11**: Final Exams

### **Career Success Conference - Thursday, November 4, 2021.**

- The Career Success Conference (CSC) is a networking event designed to allow business and industry leaders to share their experiences and wisdom with today's students. More specifically, the conference is designed to help students build the personal and professional capacities necessary for career success.
- No daytime classes will meet that day—instead, students are required to register for and attend the conference during their normal class time(s).
- It does not appear that evening classes will be affected.

**For more info, go to <https://www.uttyler.edu/career-success-conference/>**

**TENTATIVE Acct 2302 Fall 2021 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.).

**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 you to start working on your assignments early. I suggest that you "chunk" the chapters, splitting up the work throughout the week rather than trying to do too much in a compressed timeframe. This ensures you have time to contact the appropriate person(s) if unforeseen technological issues impact your ability to complete the assignment.

**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.<sup>1</sup>

<sup>1</sup>KAT 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 Fall 2021 Schedule

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	23-Aug	Ch 1	
	Wed	25-Aug	Ch 1	
	Fri	27-Aug	Ch 1	
2	Mon	30-Aug	Ch 2	
	Wed	1-Sep	Ch 2	
	Fri	3-Sep	Ch 2	<b>Census Date - deadline for all 15-Week session registrations and schedule changes</b>
3	Mon	6-Sep	<b>Labor Day - No Class</b>	
	Wed	8-Sep	Ch 3	
	Fri	10-Sep	Ch 3	
4	Mon	13-Sep	Ch 3	
	Wed	15-Sep	Ch 3	
	Fri	17-Sep	<b>EXAM 1 (Ch 1-3)</b>	
5	Mon	20-Sep	Ch 4 -	Excel Case Start
	Wed	22-Sep	Ch 4	
	Fri	24-Sep	Ch 4	
6	Mon	27-Sep	Ch 5	
	Wed	29-Sep	Ch 5	
	Fri	1-Oct	Ch 6	
7	Mon	4-Oct	Ch 6	
	Wed	6-Oct	Ch 6	
	Fri	8-Oct	<b>EXAM 2 (Ch 4, 5, 6)</b>	
8	Mon	11-Oct	Ch 7	
	Wed	13-Oct	Ch 7	
	Fri	15-Oct	Ch 7	
9	Mon	18-Oct	Ch 8	Excel Case Due
	Wed	20-Oct	Ch 8	
	Fri	22-Oct	Ch 8	
10	Mon	25-Oct	Ch 8	
	Wed	27-Oct	Ch 9	
	Fri	29-Oct	Ch 9	

WEEK	DAY	DATE	CHAPTER	IMPORTANT DATES
11	Mon	1-Nov	Ch 9	Last day to withdraw!
	Wed	3-Nov	Exam 3 (Ch 7, 8 & 9)	
	Fri	5-Nov	Ch 10	
12	Mon	8-Nov	Ch 10	
	Wed	10-Nov	Ch 10	
	Fri	12-Nov	Ch 10	
13	Mon	15-Nov	Ch 11	
	Wed	17-Nov	Ch 11	
	Fri	19-Nov	Ch 11	
	Mon	22-Nov	Thanksgiving Holiday - No Classes	
	Wed	24-Nov	Thanksgiving Holiday - No Classes	
	Fri	26-Nov	Thanksgiving Holiday - No Classes	
14	Mon	29-Nov	Ch 12	
	Wed	1-Dec	Ch 12	
	Fri	3-Dec	Ch 12	
15	Mon	6-Dec	Study Day - No Class	
		Final Exams	Section 002 - Friday, Dec 10 10:15 a.m.-12:15 p.m. Section 003 - Wednesday, Dec 8 12:30 p.m.-2:30 p.m. Section 004 - Wednesday, Dec 8 10:15 a.m.-12:15 p.m.	

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

-- Thomas Jefferson

*"Successful people do what unsuccessful people are not willing to do."*

-- Jim Rohn

# Student Resources

## Resources to assist you in this course

- [UT Tyler Student Accessibility and Resource \(SAR\) Office](#) (provides needed accommodations to students with document needs related to access and learning)
- [UT Tyler Writing Center](#)
- [The Mathematics Learning Center](#)
- [UT Tyler PASS Tutoring Center](#)
- [UT Tyler Supplemental Instruction](#)
- [Upswing \(24/7 online tutoring\) - covers nearly all undergraduate course areas](#)
- [Robert Muntz Library](#) and [Library Liaison](#)
- [Canvas 101](#) (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](#)
- [UT Tyler Testing Center](#)
- [Office of Research & Scholarship Design and Data Analysis Lab](#)

## Resources available to UT Tyler Students

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

**Crisis Help Line**  
**Available 24/7**  
**903.566.7254**

# 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 \(Links to an external site.\)](#) (<https://hood.accessiblelearning.com/UTTyler/> [\(Links to an external site.\)](#)) 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:** Students are expected to wear face masks covering their nose and mouth in public settings (including classrooms and laboratories). The UT Tyler community of Patriots views adoption of these practices consistent with its [Honor Code \(Links to an external site.\)](#) 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, digestive issues (e.g. nausea, diarrhea), or a higher than normal temperature should stay at home and are encouraged to use the [UT Tyler COVID-19 Information and Procedures \(Links to an external site.\)](#) website to review protocols, check symptoms, and report possible exposure. 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](mailto: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.
- **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.](#))