

**ACCT 2302.060**  
**Principles of Managerial Accounting**  
**Syllabus**  
**Fall 2023**

**Contact Information:**

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[https://calendly.com/dr\\_hoyoungkim/dr-kim-s-office-hours](https://calendly.com/dr_hoyoungkim/dr-kim-s-office-hours)

Class meetings: Asynchronous Online. All class materials will be posted in Canvas.

**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, 10th Edition, Edmonds and Olds*, (McGraw Hill) ISBN10: 126410068X | ISBN13: 9781264100682. **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.**

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 ebook, 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. There is a fee. 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.

**Assessment:** Your grade will be based on the following:

Test 1 (Topic 1-3)	10%
Test 2 (Topic 4-6)	10%
Final exam (Topic 7-10; cumulative)	20%
Budgeting project	15%
Reading assignments	15%
Homework	<u>30%</u>
Total	<u>100%</u>

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

**Tests:** There will be two midterm exams and one final exam. The first midterm exam will cover topics up to the exam date. The second midterm exam will cover topics between the two midterm exams. The final exam will be cumulative, covering all topics during the semester. You are allowed to use only the following items during exams: a four-function calculator, pencils or pens, and erasers. Exam format may include problems, multiple choice questions, and short-answer questions. There are no make-up examinations. Please see the syllabus for exam dates.

If you cannot take the test/exam on the scheduled date due to legitimate reasons, you need to make an arrangement with me to take the test/exam before the scheduled date. **There are no make-up quizzes, tests or exams, except for medical emergency.** Proper documentation must be submitted if requested. No late submission will be accepted without notice in advance or proper documentation.

**Budgeting project:** Each group is required to prepare a set of budgets for a manufacturing company in Excel. Each group should not consist of more than **three** members. It is assumed that you have basic spreadsheet skills to complete this assignment. You must acquire these skills before enrolling in this course. Each student in the group will receive the same grade based on the quality of the report, except for peer evaluations (to improve participation and commitment of all group members). Plagiarism on a group assignment will impact the grade of all members of the group. Submission and grading guidelines will be available on Canvas. No late submission will be accepted for any reason.

**Reading assignments:** You are required to read the selected textbook chapters and watch short video clips in each chapter. Reading assignments include numerous questions to evaluate your understanding of the selected topics.

**Individual Homework:** There are 10 homework assignments evaluating your understanding and application of the selected topics. You are required to work on these assignments independently. Copying others' work is strictly forbidden. 20% of points will be deducted for each day late.

**Late work:** If you have to miss any due dates, please let me know as soon as possible (ideally prior to the beginning of the class) via email.

### University Policies and Information

- **Withdrawing from Class** - Students, you are allowed to [withdraw](#) (drop) from this course through the [Withdrawal Portal](#). Withdrawing from classes can impact Financial Aid, Scholarships, Veteran Benefits, Exemptions, Waivers, International Student Status, housing, and degree progress. Please read this page, speak with your instructors, consider your options, and speak with your instructor. UT Tyler faculty and staff are here for our students and often can provide additional support options or student assistance. Please read the implications for withdrawing from a course and the instructions on using the Withdrawal portal on the [Registrar's Withdrawal page](#).  
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. Consider the impact withdrawing from this class has on your academic progress and other areas, such as 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](#). CAUTION #2: All international students must check with the [Office of International Programs](#) before withdrawing. All international students are required to enroll full-time for fall and spring terms. CAUTION #3: All UT Tyler Athletes must check with the Athletic Academic Coordinator before withdrawing from a course. CAUTION #4: All veterans or military-affiliated students should consult with the [Military and Veterans Success Center](#).
- **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 must 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 place 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 coursework 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 before 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. 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 meet 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 yet to be assigned within one year, then the Incomplete will be changed to an F, or NC. If the course was initially taken under the CR/NC grading basis, this may adversely affect the student's academic standing.

- **Grade Appeal Policy:** - Disputes regarding grades must be initiated within sixty (60) days from the date of receiving the final course grade by filing a Grade Appeal Form with the instructor who assigned the grade; this is separate from the Application for Appeal form submitted to the Student Appeals Committee, which does not rule on grade disputes as described in this policy. If the student is not satisfied with the decision, the student may appeal in writing to the Chairperson of the department from which the grade was issued. In situations where there is an allegation of capricious grading, discrimination, or unlawful actions, appeals may go beyond the Chairperson to the Dean of the college from which the grade was issued, with that decision being final. The Grade Appeal form is found in the [Registrar's Form Library](#).
- **Disability/Accessibility Services:** In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA), the University of Texas at Tyler offers accommodations to students with learning, physical, and/or psychological disabilities. If you have a disability, including a non-visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or a history of modifications or accommodations in a previous educational environment, you are encouraged to visit <https://hood.accessiblelearning.com/UTTyler> and fill out the New Student application. The Student Accessibility and Resources (SAR) office will contact you when your application has been submitted and an appointment with the Assistant Director Student Accessibility and Resources/ADA Coordinator. For more information, including filling out an application for services, please visit the SAR webpage at <https://www.uttyler.edu/disability-services>, the SAR office located in the University Center, # 3150, 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 your faculty member 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 your faculty member aware of any complications as far in advance as possible. Your faculty member is willing to work with you and, if needed, put you in contact with university staff who are trained to assist you. The [Military and Veterans Success Center \(MVSC\)](#) has campus resources for military-affiliated students. The MVSC can be reached at [MVSC@uttyler.edu](mailto: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](#) 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](#). The course instructor will follow all requirements to protect your confidential information.
- **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](#)).
- **Absence for Religious Holidays:** This course follows the practices related to [Excused Absences for Religious Holy Days as noted in the Catalog](#).

- **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>.

### Tentative Course Schedule, Fall 2023

Date	Class topic	HW* and others
Week 1-2: 8/21 – 9/3	<b>Topic 1:</b> Introduction to Managerial Accounting (Chap. 1, 4, & 11)	<b>HW1 Due Sep. 3</b>
Week 3: 9/4 – 9/10	<b>Topic 2:</b> Activity-Based Costing and Management (Chap. 5)	<b>HW2 Due Sep. 10</b>
Week 4: 9/11 – 9/17	<b>Topic 3:</b> Job Order Costing (Chap. 12)	<b>HW3 Due Sep. 17</b>
Week 5: 9/18 – 9/24	<b><u>Test 1 (Topic 1-3)</u></b> ( 10 points )	<b>Test 1 Sep. 24</b>
Week 6: 9/25 – 10/1	<b>Topic 4:</b> Process Costing (Chap. 12)	
Week 7: 10/2 – 10/8	<b>Topic 4:</b> Process Costing (Chap. 12; Continued)	<b>HW4 Due Oct. 8</b>
Week 8: 10/9 – 10/15	<b>Topic 5:</b> Planning for Capital Investments (Chap. 10)	<b>HW5 Due Oct. 15</b>
Week 9: 10/16 – 10/22	<b>Topic 6:</b> Determining How Costs Behave (Chap. 2)	<b>HW6 Due Oct. 22</b>
Week 10: 10/23 – 10/29	<b><u>Test 2 (Topic 4-6)</u></b> ( 10 points )	<b>Test 2 Oct. 29</b>
Week 11: 10/30 – 11/5	<b>Topic 7:</b> Planning for Profit and Cost Control (Chap. 7)	<b>HW7 Due Nov. 5</b> <u>Budgeting project assigned</u>
Week 12: 11/6 – 11/12	<b>Topic 8:</b> Standard Costs and Variances (Chap. 8)	<b>HW8 Due Nov. 12</b> <u>Budgeting project Due 11/12</u>
Week 13: 11/13 – 11/19	<b>Topic 9:</b> Cost-Volume-Profit (CVP) Analysis (Chap. 3)	<b>HW9 Due Nov.19</b>
Week 14: 11/20 – 11/26	<b><u>Thanksgiving breaks</u></b>	
Week 15: 11/27 – 12/3	<b>Topic 10:</b> Relevant Information for Special Decisions (Chap. 6)	<b>HW10 Due Dec. 3</b>
Week 16: 12/4 – 12/9	<b><u>Test 3 (Topic 7-10; Cumulative)</u></b> (20 points)	<b>Test 3 Due Dec. 9</b>

- I accept HW submitted via **Connect** only. Please do not submit via email or other means.