

ACCT 2302.003
Principles of Managerial Accounting
Syllabus
Spring 2026

Contact Information:

Hoyoung Kim, PhD

Office: BUS 350.08

Email: hoyoungkim@uttyler.edu (preferred)

Phone: (903) 565-6492

Classroom: Soules College of Business 00203

Class time: T/Th 2:00 - 3:20 PM

Office hours: (1) **Walk-in hours:** T/Th, 11:00 AM –12:30 PM and 3:20 – 4:50 PM

(2) **By appointment only:** T/Th, 9:00 – 11:00 AM

If meeting by appointment, please request via Calendly at least 2 days in advance:

https://calendly.com/dr_hoyoungkim/dr-kim-s-office-hours

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)	15%
Test 2 (Topic 4-6)	15%
Test 3 (Topic 7-10)	15%
Final exam (Topic 7-10; cumulative)	20%
Reading assignments	10%
Feedback survey	5%
Homework	<u>20%</u>
Total	<u>100%</u>

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

Tests: There will be three midterm exams and one final exam. 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.

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. 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.

Attendance: Regular class attendance is expected of all students and is critical to your understanding of the material. You are responsible for all material covered in class during your absence. If you miss a class, it is your responsibility to obtain a copy of the lecture notes, solutions to in-class problems, and any handouts distributed during class from a willing and responsible classmate.

Attendance will be taken on a regular basis. If you have to miss any class, please let me know as soon as possible (ideally prior to the beginning of the class) via email. Excused absences will not negatively impact your grade but must be accompanied by written documentation.

University Policies and Information

Please refer to the University Policies in Canvas.

Tentative Course Schedule, Spring 2026

Date	Class topic	Assignments due every Sunday
W1: 1/12-18	Introduction; Financial Accounting Review Topic 1: Introduction to Managerial Accounting (Chap. 1, 4, & 11)	
W2: 1/19-25	Topic 1: Introduction to Managerial Accounting (Chap. 1, 4, & 11; Continued)	HW1
W3: 1/26-2/1	Topic 2: Activity-Based Costing and Management (Chap. 5)	HW2
W4: 2/2-2/8	Topic 3: Job Order Costing (Chap. 12)	HW3
W5: 2/9-15	<u>Test 1 (Topic 1-3)</u>	
W6: 2/16-22	Topic 4: Process Costing (Chap. 12)	HW4
W7: 2/23-3/1	Topic 5: Planning for Capital Investments (Chap. 10)	HW 5
W8: 3/2-8	Topic 6: Determining How Costs Behave (Chap. 2)	HW 6
W9: 3/9-15	Spring break	
W10: 3/16-22	<u>Test 2 (Topic 4-6)</u>	

W11: 3/23-29	Topic 7: Planning for Profit and Cost Control (Chap. 7)	HW 7
W12: 3/30-4/5	Topic 8: Standard Costs and Variances (Chap. 8)	HW8
W13: 4/6-12	Topic 9: Cost-Volume-Profit (CVP) Analysis (Chap. 3)	HW9
W14: 4/13-19	Topic 10: Relevant Information for Special Decisions (Chap. 6)	HW10
W15: 4/20-26	<u>Test 3 (Topic 7-10)</u>	
W16: 4/27-5/2	<u>Final exam (Cumulative)</u>	

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