

Spring 2022

ACCT 2302 - PRINCIPLES OF MANAGERIAL ACCOUNTING

Section 001 - MoWeFr 10:10AM - 11:05AM

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

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

Instructor: David Marks
Office - COB 350.10
903-565-5547
Email: dmarks@UTTyler.edu
Personal Zoom: <https://uttyler.zoom.us/j/9705761192>

Office Hours: **MWF** - 2:00pm - 3:30pm; open office or Zoom by appt.
TTH - By appt, Zoom only.

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:

- Email me directly, or
- Visit me during my office hours. I can use either Zoom or meet personally...the choice is yours.

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, direct, 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 4,11,12)	150
Exam 3 (Chapters 5,7,8)	150
Final (Chapters 6,10 & cumulative)	200
Homework (Connect)	200
Excel Project	100
Attendance/Preparation/Participation	50
Total	1,000

Pts From	Pts To	Course Average	Grade
900	1,000	90% and above	A
800	899	80% to 89.99%	B
700	799	70% to 79.99%	C
600	699	60% to 69.99%	D
0	599	59.99% and below	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 3 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. **Zoom is not considered attendance unless you have a verifiable reason for being on-line instead of class. Verifiable reasons are, but limited to, hospitalization or medical emergency (including COVID related issues), or physical injury. You MUST provide me proof of your issue in order to qualify.**

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, Spring 2022

- **Monday, Jan 17: Martin Luther King, Jr. Holiday**
- **Monday, Jan 24: Census Date;** deadline for all 15-Week session registrations and schedule changes
- **Mon-Sat, Mar 7-12: Spring Break**
- **Monday, Mar 28: Last Day to Withdraw**
- **Monday, Apr 25: Study Day**
- **Tue-Sat, Apr 26-29: Final Exams**

TENTATIVE Acct 2302 Spring 2022 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.¹

¹KAT 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

University Policies and Information

<https://www.utt Tyler.edu/academic-affairs/files/syllabuspolicy.pdf>

TENTATIVE Acct 2302 Spring 2022 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.

WE EK	DAY	DATE	CHAPTER	Important Dates
1	Mon	10-Jan	Chapter 01 - Management Accounting and Corporate Governance	
	Wed	12-Jan	Ch 01	
	Fri	14-Jan	Ch 01	
2	Mon	17-Jan	Martin Luther King, Jr. Holiday	
	Wed	19-Jan	Chapter 02 - Cost Behavior, Operating Leverage, and Profitability Analysis	
	Fri	21-Jan	Ch 02	AOL Training - no in-person class for 10:10 and 11:15 class. The 12:20 class will be held and the recording available to all students. Anyone may attend the 12:20 class.
3	Mon	24-Jan	Ch 02	Census Date - deadline for all 15-Week session registrations and schedule changes
	Wed	26-Jan	Chapter 03 - Analysis of Cost, Volume, and Pricing to Increase Profitability	
	Fri	28-Jan	Ch 03	AOL Training - no in-person class for 10:10 and 11:15 class. The 12:20 class will be held and the recording available to all students. Anyone may attend the 12:20 class.
4	Mon	31-Jan	Ch 03	Introduce Excel Analytics case
	Wed	2-Feb	Ch 03	
	Fri	4-Feb	REVIEW EXAM 1 (Ch 1-3)	AOL Training - no in-person class for 10:10 and 11:15 class. The 12:20 class will be held and the recording available to all students. Anyone may attend the 12:20 class.
5	Mon	7-Feb	EXAM 1 (Ch 1-3)	
	Wed	9-Feb	Chapter 04 - Cost Accumulation, Tracing, and Allocation	

WE EK	DAY	DATE	CHAPTER	Important Dates
	Fri	11-Feb	Ch 04	AOL Training - no in-person class for 10:10 and 11:15 class. The 12:20 class will be held and the recording available to all students. Anyone may attend the 12:20 class.
6	Mon	14-Feb	Ch 04	
	Wed	16-Feb	Chapter 11 - Product Costing in Service and Manufacturing Entities	
	Fri	18-Feb	Ch 11	AOL Training - no in-person class for 10:10 and 11:15 class. The 12:20 class will be held and the recording available to all students. Anyone may attend the 12:20 class.
7	Mon	21-Feb	Ch 11	
	Wed	23-Feb	Chapter 12 - Job-Order, Process, and Hybrid Costing Systems	
	Fri	25-Feb	Ch 12 No in-person class – Beta Alpha Psi Regional Meeting	Class will be recorded and available for viewing.
8	Mon	28-Feb	Ch 12	
	Wed	2-Mar	REVIEW EXAM 2 (Ch 4,11,12)	Excel Analytics Case Due
	Fri	4-Mar	EXAM 2 (Ch 4,11,12)	
	Mon	7-Mar	Spring Break	
	Wed	9-Mar	Spring Break	
	Fri	11-Mar	Spring Break	
9	Mon	14-Mar	Chapter 05 - Cost Management in an Automated Business Environment: ABC, ABM, and TQM	
	Wed	16-Mar	Ch 05	
	Fri	18-Mar	Ch 05	
10	Mon	21-Mar	Chapter 07 - Planning for Profit and Cost Control	
	Wed	23-Mar	Ch 07	
	Fri	25-Mar	Ch 07	
11	Mon	28-Mar	Chapter 08 - Performance Evaluation	Last day to withdraw!
	Wed	30-Mar	Ch 08	
	Fri	1-Apr	Ch 08	

WE EK	DAY	DATE	CHAPTER	Important Dates
12	Mon	4-Apr	Ch 08	
	Wed	6-Apr	REVIEW EXAM 3 (Ch 5,7,8)	
	Fri	8-Apr	EXAM 3 (Ch 5,7,8)	
13	Mon	11-Apr	Chapter 10 - Planning for Capital Investments	
	Wed	13-Apr	Ch 10	
	Fri	15-Apr	Chapter 06 - Relevant Information for Special Decisions	
14	Mon	18-Apr	Ch 06	
	Wed	20-Apr	Ch 06	
	Fri	22-Apr	REVIEW for FINAL	
15	Mon	25-Apr	Study Day - No Class	
	Tu - Fri	4/26-4/30	Final (Ch 6,10 & Cumulative)	

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

-- Thomas Jefferson

"The difference between a successful person and others is not a lack of strength, not a lack of knowledge, but rather a lack of will."

-- Vince Lombardi