The University of Texas at Tyler
College of Business and Technology
Fall 2015

Course #: ACCT 2302.001
Course Title: Introduction to Managerial Accounting
Instructor: Joel Ghrist, CPA, MBA
Meeting Time: Tues/Thurs 11:00-12:15
Cell Number: (903) 530-4104 Email: jghrist@uttyler.edu (preferred method of contact)
Office Hours: By appointment only

Course Description
This course is an introduction to 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; and cost-volume-profit relationships.

Course Objectives
- Understand the global, strategic and ethical issues that impact managerial accounting
- Understand the management accountant’s role and how it differs from financial accounting
- Understand cost allocation and the relationship between activities and costs.
- Understand cost behavior and cost-volume-profit relationships.
- Understand the principles of budgeting.
- Understand budget control, variances, standard costing and responsibility accounting

Required Text
Cornerstones of Managerial Accounting, 6th edition (Mowen/Hansen/Heitger)

Exams
There will be four exams over the course of the semester. Exams will occur after every fourth chapter. The final exam is not comprehensive. Students will be allowed a single 3.5 x 5 index card on which to write notes for each test. Each test is worth 150 points for a total of 600 points.

Homework
Each chapter will be accompanied by a homework assignment taken from problems out of the back of each chapter. Each assignment is worth 25 points. There are 16 chapters; therefore homework is worth a total of 400 points.

Attendance Policy
Class attendance is required. Students will be responsible for all material covered in every class.

Exam Make-Up Policy
If you must miss an exam, you must make every effort to contact me before the exam. Failure to do so will result in a zero for that exam. Make-up exams, if allowed, must be taken within a week of the scheduled exam. The format of the make-up exam will be at my discretion.
Evaluation
Your grade will be based on your scores received on homework assignments and tests. There are 1,000 points possible. The grading scale is as follows:

A  895 - 1000
B  795 - 894
C  695 - 794
D  595 - 694
F  594 AND BELOW

Schedule
8/25  Introduction & Ch. 1: Intro to Managerial Accounting
8/27  Chapter 2: Basic Managerial Accounting Concepts (HW#1 due)
9/ 1  Chapter 3: Cost Behavior (HW#2 due)
9/ 3  Chapter 4: Cost-Profit-Volume Analysis (HW#3 due)
9/ 8  Flex Day/Review Q&A (HW#4 due)
9/10  EXAM 1: CH 1 - 4
9/15  Exam 1 Analysis
9/17  Chapter 5: Job-Order Costing
9/22  Chapter 6: Process Costing (HW#5 due)
9/24  Chapter 7: Activity-Based Costing & Management (HW#6 due)
9/29  Chapter 8: Absorption & Variable Costing, and Inv. Management (HW#7 due)
10/ 1  Flex Day/Review Q&A (HW#8 due)
10/ 6  EXAM 2: CH 5 – 8
10/ 8  Exam 2 Analysis
10/13  No class
10/15  Chapter 9: Profit Planning
10/20  Chapter 10: Standard Costing: A Managerial Control Tool (HW#9 due)
10/22  Chapter 11: Flexible Budgets and Overhead Analysis (HW#10 due)
10/27  Chapter 12: Performance Evaluation and Decentralization (HW#11 due)
10/29  Flex Day/Review Q&A (HW#12 due)
11/ 3  EXAM 3: CH 9 – 12
11/ 5  Exam 3 Analysis
11/10  Chapter 13: Short-Run Decision Making: Relevant Costing
College of Business Statement of Ethics
The ethical problems facing local, national and global business communities are an ever-increasing challenge. It is essential the College of Business and Technology help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the College of Business and Technology at The University of Texas at Tyler will:

- Ensure honesty in all behavior, never cheating or knowingly giving false information.
- Create an atmosphere of mutual respect for all students and faculty regardless of race, creed, gender, age or religion.
- Develop an environment conducive to learning.
- Encourage and support student organizations and activities.
- Protect property and personal information from theft, damage, and misuse.
- Conduct yourself in a professional manner both on and off campus.

Students Rights and Responsibilities
To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link: [http://www2.uttyler.edu/wellness/rightsresponsibilities.php](http://www2.uttyler.edu/wellness/rightsresponsibilities.php)

Grade Replacement/ Forgiveness and Census Date Policies
Students repeating a course for grade forgiveness (grade replacement) must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) on or before the Census Date of the semester in which the course will be repeated. Grade Replacement Contracts are available in the Enrollment Services Center or at [http://www.uttyler.edu/registrar](http://www.uttyler.edu/registrar). Each semester’s Census Date can be found on the Contract itself, on the Academic Calendar, or in the information pamphlets published each semester by the Office of the Registrar.

Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Fully policy details are printed on each Grade Replacement Contract.
The Census Date is the deadline for many forms and enrollment actions that students need to be aware of. These include:

- Submitting Grade Replacement Contracts, Transient Forms, requests to withhold directory information, approvals for taking courses as Audit, Pass/Fail or Credit/No Credit.
- Receiving 100% refunds for partial withdrawals. (There is no refund for these after the Census date)
- Schedule adjustments (section changes, adding a new class, dropping without a “W” grade)
- Being reinstated or re-enrolled in classes after being dropped for non-payment.
- Completing the process for tuition exemptions or waivers through Financial Aid.

**State-Mandated Course Drop Policy**

Texas law prohibits a student 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 another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the census date (See Academic Calendar for the specific date). Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Enrollment Services Center and must be accompanied by documentation of the extenuating circumstance. Please contact the Enrollment Services Center if you have any questions.

**Disability Services**

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAA) the University offers accommodations to students with learning, physical and/or psychiatric disabilities. If you have a disability, including non-visible disabilities such as chronic diseases, learning disabilities, head injury, PTSD, or ADHD, or you have a history of modifications or accommodations in a previous educational environment you are encouraged to contact the Student Accessibility and Resources office and schedule an interview with the Accessibility Case Manager/ ADA Coordinator, Cynthia Lowery Staples. If you are unsure if the above criteria applies to you, but have questions or concerns please contact the SAR office. For more information or to set up an appointment please visit the SAR office located in the University Center, Room 3150 or call 903-566-7079. You may also send an email to cstaples@uttyler.edu.

**Student Absence due to Religious Observance**

Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

**Student Absence for University-Sponsored Events and Activities**

If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

**Social Security and FERPA Statement:**

It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g. via email) risks
violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

**Emergency Exits and Evacuation**
Everyone is required to exit the building when a fire alarm goes off. Follow your instructor’s directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do no re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

**Syllabus Revisions**
The standards and requirements set forth in this syllabus may be modified at any time by the course instructor. Notice of such changes will be by announcement in class or by written email notice with adequate time for the students to make the necessary coursework adjustments.