Contact Information:
Dr. Roger Lirely  
COB 154B  
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Email: rlirely@uttyler.edu  
Office hours: Tuesday 9:00 – 11:00 a.m. Face-to-face or via BlackBoard Zoom by prior arrangement. Other hours by appointment only.

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.


Assessment: Your grade will be based on the following:

- Best 10 of 13 weekly quizzes 400 pts.
- Homework 428 pts.
- Total 828 pts.

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

Assignments: Consult BlackBoard for greater detail of assignments and expectations.

All quizzes and assignments are due at the time specified in Bb. The sole exceptions are a campus-wide failure of the Bb connectivity and University-sponsored or -sanctioned events (e.g., athletic participation, field trips, student governance, religious holidays) for which I receive prior notice. Make sure you have a good internet connection and your browser
settings permit full Bb access during quizzes (e.g., popups allowed). I use Respondus Lockdown Browser™ for all quizzes. Early in the first week of the course, be sure to consult “Respondus Testing for Course” in the “Welcome to ACCT 5320” content area of Bb, download the browser and and take the SAMPLE QUIZ as many times as you like to ensure you understand how the lockdown browser and quiz interface works. Instructions for downloading the Respondus Lockdown Browser™ are in the “Help” for Bb at the top right of the Bb page.

**CengageNow Homework:** Homework is a significant part of your course grade and is essential to good performance on the weekly quizzes. All homework is assigned through the homework management system, CengageNow. You may access CengageNow using the following link. Registration instructions are also provided via the link below.

http://login.cengagebrain.com/course/E-Y84ES5GQDTQAH | Student Registration Instructions

**Course Key:** E-Y84ES5GQDTQAH

The homework I have assigned follows the Cornerstones and Cornerstones Videos from the textbook and Student Companion Center, respectively, and is, in all cases, conceptually identical to the Cornerstones homework problems you will find at the end of each chapter, beginning with Chapter 2. Some of the assigned homework is algorithmic so the numbers may differ from the corresponding textbook homework problem, but the steps you will take to solve the problems are exactly the same.

**Caution:** CengageNow 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 my work” feature, check to see that you have expressed your solution exactly as the problem requires.
## Course Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic/Reading</th>
<th>CNOW HW*</th>
<th>Quiz</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/24 – 8/30</td>
<td>Introduction Chapter 1</td>
<td>None</td>
<td>Ch. 1</td>
</tr>
<tr>
<td>8/31 – 9/6</td>
<td>Basic Topics Chapter 2</td>
<td>2-19 through 2-26 DUE 9/7</td>
<td>Ch. 2 DUE 9/7</td>
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<tr>
<td>9/7 – 9/13</td>
<td>Cost Behavior Chapter 3 and Appendix</td>
<td>3-15 through 3-19 DUE 9/14</td>
<td>Ch. 3 DUE 9/14</td>
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<tr>
<td>9/14 – 9/20</td>
<td>Cost-Volume-Profit Analysis Chapter 4</td>
<td>4-13 through 4-23 DUE 9/21</td>
<td>Ch. 4 DUE 9/21</td>
</tr>
<tr>
<td>9/21 – 9/27</td>
<td>Job-Order Costing Chapter 5 and Appendix</td>
<td>5-22 through 5-28 DUE 9/28</td>
<td>Ch. 5 DUE 9/28</td>
</tr>
<tr>
<td>9/28 – 10/4</td>
<td>Process Costing Chapter 6</td>
<td>6-21 through 6-30 DUE 10/5</td>
<td>Ch. 6 DUE 10/5</td>
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<tr>
<td>10/5 – 10/11</td>
<td>Activity-Based Costing Chapter 7</td>
<td>7-29 through 7-36 DUE 10/12</td>
<td>Ch. 7 DUE 10/12</td>
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<tr>
<td>10/12 – 10/18</td>
<td>Profit Planning Chapter 9</td>
<td>9-21 through 9-32 DUE 10/19</td>
<td>Ch. 9 DUE 10/19</td>
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<tr>
<td>10/19 – 10/25</td>
<td>Standard Costing Chapter 10</td>
<td>10-20 through 10-25 DUE 10/26</td>
<td>Ch. 10 DUE 10/26</td>
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<tr>
<td>10/26 – 11/1</td>
<td>Flexible Budgets Chapter 11</td>
<td>11-19 through 11-29 DUE 11/2</td>
<td>Ch. 11 DUE 11/2</td>
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<tr>
<td>11/9 – 11/15</td>
<td>Relevant Costing Chapter 13</td>
<td>13-13 through 13-21 DUE 11/16</td>
<td>Ch. 13 DUE 11/16</td>
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<tr>
<td>11/23 – 11/29</td>
<td>THANKSGIVING</td>
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<tr>
<td>11/30 – 12/6</td>
<td>Absorption &amp; Variable Costing Chapter 8</td>
<td>8-13 through 8-21 DUE 12/7</td>
<td>Ch. 8 DUE 12/7</td>
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</table>

*I accept HW submitted through CengageNow online only. I will not accept HW submitted as email attachment or in any other form. HW and Quizzes must be completed on or before the due dates.
University Policies

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://www.utttyler.edu/wellness/StudentRightsandResponsibilities.html

Grade Replacement/Forgiveness
If you are repeating this course for a grade replacement, you must file an intent to receive grade forgiveness with the registrar by the 12th day of class. Failure to do so will result in both the original and repeated grade being used to calculate your overall grade point average.
Undergraduates will receive grade forgiveness (grade replacement) for only three course repeats; graduates, for two course repeats during his/her career at UT Tyler.

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 12th day of class (See Schedule of Classes for the specific date).
Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Registrar's Office and must be accompanied by documentation of the extenuating circumstance. Please contact the Registrar's Office if you have any questions.

Disability Services
In accordance with federal law, a student requesting accommodation must provide documentation of his/her disability to the Disability Support Services counselor. If you have a disability, including a learning disability, for which you request disability support services/accommodation(s), please contact Ida MacDonald in the Disability Services office so that the appropriate arrangements may be made. In accordance with federal law, a student requesting disability services/accommodation(s) must provide appropriate documentation of his/her disability to the Disability Services counselor. In order to assure approved services the first class, diagnostic, prognostic, and prescriptive information should be received 30 days prior to the beginning of the semester services are requested. For more information, call or visit Disability Services located in the University Center, Room 3150. The telephone number is (903) 566-7079. Additional information may also be obtained at the following UT Tyler Web address:
http://www.utttyler.edu/disabilityservices.

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 e-mail) 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 class. Do Not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.