ACCT 2302.002
Principles of Managerial Accounting
Syllabus
Spring 2019

Contact Information:

Sheryl Dennis, MS
MWF 11:15-12:10, COB 0111
Email: sdennis@uttyler.edu
Office hours: Wednesday, 10:00-11:10 am COB 350.09

The Discussion Board will not be maintained. Responses to email will be as quickly as possible – max of 24 hours – except that weekends responses may be slightly slower.

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.

PREREQUISITES:
ACCT 2301

COURSE OBJECTIVES:

1. KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:
   A. Understand the global, strategic and ethical issues that impact managerial accounting
   B. Understand basic terminology and cost flows.
   C. Understand the management accountant’s role and how it differs from financial accounting
   D. Understand cost allocation and the relationship between activities and costs.
   E. Understand cost behavior and cost-volume-profit relationships.
   F. Understand the principles of budgeting.
   G. Understand budget control, variances, standard costing and responsibility accounting
   H. Understand the relevancy of costs for decision making.


Connect: This is a required resource that also allows you to do homework and includes some important study aids. Please see Canvas under the heading of “Getting Started” for the registration instructions. There is a fee. You can purchase access at the bookstore: 2 hour - 978-0-9962839-2-2. CONNECT tech Support if you are having issues with the website: 800-331-5094. Do not use internet explorer as your browser.
Assessment: Your grade will be based on the following: Four Exams (400 points), ten homework assignments (100 points) for a total of 500 points. Grades will be assigned based on a 90, 80, 70, 60 percentage scale.

Scantrons are required for all exams. It is your responsibility to bring one.

Grades will be assigned according to the following scale:

- **A**: 90%-100% 450-500 Points
- **B**: 80%-89% 400-449 Points
- **C**: 70%-79% 350-399 Points
- **D**: 60%-69% 300-349 Points
- **F**: 0%-59% 0-299 Points

Consult Canvas for greater detail of assignments and expectations.

### Tentative Class Schedule

<table>
<thead>
<tr>
<th>Module</th>
<th>Dates</th>
<th>Content</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module 1</td>
<td>1/14, 1/16, 1/18</td>
<td>Introduction, CH 1, CH 2</td>
</tr>
<tr>
<td>Module 2</td>
<td>1/23, 1/25</td>
<td>CH 2</td>
</tr>
<tr>
<td>Module 3</td>
<td>1/28, 1/30, 2/1</td>
<td>CH 2 HW, CH 3</td>
</tr>
<tr>
<td>Module 4</td>
<td>2/4, 2/6, 2/8</td>
<td>CH 3 HW, Review, CH 2-3 Exam</td>
</tr>
<tr>
<td>Module 5</td>
<td>2/11, 2/13, 2/15</td>
<td>CH 4, CH 4 HW</td>
</tr>
<tr>
<td>Module 6</td>
<td>2/18, 2/20, 2/22</td>
<td>CH 5, CH 5 HW</td>
</tr>
<tr>
<td>Module 7</td>
<td>2/25, 2/27, 3/1</td>
<td>CH 6</td>
</tr>
<tr>
<td>Module 8</td>
<td>3/5, 3/6, 3/8</td>
<td>CH 6 HW, Review, CH 4-6 Exam</td>
</tr>
<tr>
<td></td>
<td>3/11, 3/13, 3/15</td>
<td>Spring break</td>
</tr>
<tr>
<td>Module 9</td>
<td>3/18, 3/20, 3/22</td>
<td>CH 7, CH 7 HW</td>
</tr>
<tr>
<td>Module 10</td>
<td>3/25, 3/27, 3/29</td>
<td>CH 8, CH 8 HW</td>
</tr>
<tr>
<td>Module 11</td>
<td>4/1, 4/3, 4/5</td>
<td>CH 9, CH 9 HW</td>
</tr>
<tr>
<td>Module 12</td>
<td>4/8, 4/10, 4/12</td>
<td>Review, CH 7-9 Exam</td>
</tr>
<tr>
<td>Module 13</td>
<td>4/15, 4/17, 4/19</td>
<td>CH 10, CH 10 HW</td>
</tr>
<tr>
<td>Module 14</td>
<td>4/22, 4/24, 4/26</td>
<td>CH 11, CH 11 HW</td>
</tr>
<tr>
<td>Module 15</td>
<td>4/29, 5/3</td>
<td>Review, CH 10-11 Exam</td>
</tr>
</tbody>
</table>

**Required HW MUST be completed in Connect.** THERE IS NO CREDIT FOR ANY EXAM OR HOMEWORK TAKEN PAST THE DUE DATE. If you must miss an exam, notification prior to class is required.

Census Date: 1/28

Last day to withdraw without Academic penalty: 4/1
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.uttyler.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.uttyler.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.