THE UNIVERSITY OF TEXAS AT TYLER
COLLEGE OF BUSINESS
AND TECHNOLOGY

COURSE SYLLABUS SPRING 2016
ACCT 2302:003 PRINCIPLES OF MANAGERIAL ACCOUNTING

Instructor: Kathryn W. Kapka, CPA, CIA, CGAP, CGMA
            Senior Lecturer
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Office Hours: Monday and Wednesday 11:15am – noon and 1:25pm – 2:20pm; other times by appointment.

Required Materials:
Textbook – Cornerstones of Managerial Accounting ISBN 9781305103962
CengageNow: Online Homework software (see Blackboard for Access Code)
Calculator – with financial functions (e.g., NPV, etc.)

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: Principles of Financial Accounting (Acct 2301) and at least Sophomore standing.

Course Objectives:
A. Understand the global, strategic and ethical issues that impact managerial accounting
B. Understand the management accountant’s role and how it differs from financial accounting
C. Understand cost allocation and the relationship between activities and costs.
D. Understand cost behavior and cost-volume-profit relationships.
E. Understand the principles of budgeting.
F. Understand budget control, variances, standard costing and responsibility accounting
HOW TO BE SUCCESSFUL IN THIS CLASS

The following is the key to doing well in this class:

--Be Self Disciplined!! It is very easy to fall into the trap of procrastination. Set a time for working on this class that fits in your schedule…and stick to it!

--Do not send me an email making excuses for missing deadlines. The deadlines are firm and have been provided to you on the Assignment Schedule for the entire semester. You must notify me in advance of test dates if you will be absent due to official University business (athletics).

--Seek help earlier, rather than later! I have office hours for a reason, to assist you with material you cannot master without further explanation. Do NOT wait until you have to pass the final exam to pass the class – there is not much I can do to help you then.

--You will get out of this class knowledge equal to the effort expended; minimum effort = minimum results. Every class you take requires an average of eight hours per week to read the material and complete the assignments.

--Do the homework…all of it! Even if you have accumulated sufficient homework points. Tactile learning reinforces the concepts covered in class.

--I will not reply to emails to answer questions that are in this syllabus. This document was prepared and posted on Blackboard to provide you with a reference for your questions not related to subject matter.

--Ask questions!! If you do not understand a concept, or desire a clarification – ask! I will gladly explain and attempt to improve your understanding. Do not be afraid to ask questions…if you don’t understand, I assure you there are others in the class that don’t understand either!

--I will answer all emails within 24 hours. However, if you make a habit of emailing questions rather than asking during class time, I will suggest you re-visit the chapter, problem, etc. I will not explain every chapter in an email, that is the purpose of our class time together.
COURSE REQUIREMENTS, POLICIES AND EXPECTATIONS:

Teaching Methods
A variety of teaching methods will be employed, including but not limited to videos, problem illustrations, discussion board activities, online homework assignments, and case analysis and discussion. A more detailed discussion of some of these methods can be found below.

Grading System
The course grade will be determined by the allocation of points as follows:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reading Notes</td>
<td>100</td>
</tr>
<tr>
<td>Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100</td>
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<tr>
<td>Exam 3</td>
<td>100</td>
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<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Integrative Exercises (2@50)</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>700</strong></td>
</tr>
</tbody>
</table>

If you find yourself a few points short of your desired goal at the end of the semester, do not email me and ask for something to do for additional credit! I will not create, and grade, a special assignment for just you! Any and all opportunities for extra points will be available to all students. How many points you accumulate during the semester is up to you!

All exam grades will be posted in Blackboard on a timely basis. Homework grades are accumulated in Cengage Now. Your homework average for the semester will be posted in Blackboard at the end of the semester.

Reading Notes
The Reading Notes are due on the first day we start that chapter. Each chapter is worth 8 points each, so you up to a maximum of 100 points. Late Reading Notes will not be accepted – plan ahead if you have a conflict.

Exams
Four exams during the semester will test your knowledge and understanding of the material that has been presented. These exams will consist primarily of multiple choice questions and/or problems similar in nature to the homework exercises and problems. Exams will be administered in class on the dates specified on the Assignment Schedule.

All scheduled examinations must be completed in order to receive a passing grade in this course. Make-up exams will not be allowed except under extreme circumstances. Should you have a situation that will prevent you from completing an examination, it is your responsibility to reschedule with me, in advance of the examination date and time, for a time not to exceed two (2) days from the originally scheduled exam. Failure by
you to schedule a make-up exam within these guidelines will cause the missed exam to be recorded as a zero (0), making it difficult to pass the course.

**Homework**

Your homework grade will be determined by your scores on the online homework assignments in Cengage Now. Your assignments are due by 11:55 pm each Sunday night. All assignments will be open a minimum of one week. Your homework grade will be the average of your highest 13 assignments, out of a possible 15 assignments. The extra two assignments will allow for occasional absences, “bad days”, etc. Therefore, there will be no make-ups of homework and no late homework will be accepted for any reason. You will have two attempts on each assignment, so with a little effort, every student should be able to achieve a high homework average.

**Integrative Exercise**

There are two integrative exercises that are due during the semester. These due dates are noted on the Assignment Schedule. Each exercise is worth 50 points. These exercises will be submitted via Blackboard (instructions to be provided later). The first integrated exercise is located at the end of Chapter 4 and will be due 9/15/2015. The second integrative exercise is located at the end of Chapter 10 and will be due 10/27/2015. These grades will be posted on Blackboard.

**Retention of Graded Papers**

Exams and other graded documents will be retained in my office until the grades are finalized for the semester. The documents will remain in my office and be available for your further inspection for the duration of the semester in which they were administered. At the beginning of the following semester, the documents will be destroyed. It is your responsibility to resolve any questions or disputes about these documents and their grading before their destruction; otherwise, I will assume you have waived your right of protest and will destroy the documents. If you wish to challenge a question/answer to an exam, this must occur within one week of the exam and be via email. Be prepared to provide page number references for your “correct” answer.

**Late Work**

As a general policy, late assignments will not be graded and makeup exams will not be given. Therefore, if you need to miss an exam, please let me know in advance. No assignments will be accepted after the due date, only before. The goal is to schedule your work and submit it on time.

**Disclaimer**

Please note that the course schedule outlined in the class schedule is tentative. The plan will serve as the basic framework of the course; however, there may be additions and/or revisions made to this plan as the course proceeds. Any changes made to the course schedule will be announced in class and/or via email in advance.

University guidelines will be adhered to for items of policy not mentioned in this statement, some of which are found below.

**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](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.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.