THE UNIVERSITY OF TEXAS AT TYLER
COLLEGE OF BUSINESS
AND TECHNOLOGY

COURSE SYLLABUS SPRING 2017
ACCT 2302.003: PRINCIPLES OF MANAGERIAL ACCOUNTING

Classroom/Time: Ratliff Building South 1031; 5:30 – 6:50 pm

Instructor: Kathryn W. Kapka, CPA, CIA, CGAP, CGMA
Senior Lecturer
Phone: (903) 565-7114 (preferred method of contact is email)
Office: BUS 126
Email: kkapka@uttyler.edu

Office Hours: Monday and Wednesday from 1:00 pm – 2:30 pm; or by appointment.

Required Materials:
- Textbook – Cornerstones of Managerial Accounting ISBN 9781305103962
- CengageNow – online homework manager
- Calculator – basic four function, or greater.

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 outside of 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. I have built into the grading to drop the two lowest homework grades, just in case you have technical difficulties or forget a due date. If you forget to take an exam,

--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 6-8 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 source for answers to class administration questions. Similarly, all due dates are available in the Assignment Schedule posted on Blackboard.

--Ask questions!! If you do not understand something, 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 adequately studying the material, I will suggest you re-visit the chapter, problem, etc. I will not explain every chapter in an email – if that is your preferred method of learning, I suggest you drop this online course and enroll in the traditional format.
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>
</tr>
<tr>
<td>Exam 3</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Integrative Exercises</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>700</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 points are available to all of my 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 a completion grade – which means if you complete it you get the points – up to a maximum of 100 points. They are worth 6 points each, and there is a bonus of 10 points if you complete them all. Reading Notes must be submitted in class on the date indicated on the Assignment Schedule. Reading Notes will not be accepted after class or from another student. Must be present! If you are absent due to an official University event, you may submit your Reading Notes prior to the absence.

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).

**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.

**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

**Academic Dishonesty Statement**

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one’s own work of material that is not one’s own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion, and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the student’s official school records. Also, please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor.

**UT Tyler Honor Code**

Every member of the UT Tyler community joins together to embrace: Honor and integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of those who do. 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/rightsresponsibilities.php

**University Policies**

All policies and procedures of the University will be observed in the administration of this course and classroom.

**Campus Carry**

We respect the right and privacy of students 21 and over who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at http://www.uttyler.edu/about/campus-carry/index.php

**UT Tyler - a Tobacco-Free University**

All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors. Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products. There are several cessation programs available to students looking to quit smoking, including counseling, quitlines, and group support. For more information on cessation programs please visit www.uttyler.edu/tobacco-free.

**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. (For Spring 2017, the Census Date is January 30, 2017.) Grade Replacement Contracts are available in the Enrollment Services Center or at 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. Full policy details are printed on each Grade Replacement Contract. The Census Date (Jan. 30, 2017) is the deadline for many forms and enrollment actions of which students need to be aware. 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.

Student Accessibility and Resources
In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA), 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 (SAR) 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.

Revised 09/16 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 week of class. Do not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

Student Standards of Academic Conduct
Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are
attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

i. “Cheating” includes, but is not limited to:
   - copying from another student’s test paper;
   - using, during a test, materials not authorized by the person giving the test;
   - failure to comply with instructions given by the person administering the test;
   - possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed “crib notes”. The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;
   - using, buying, stealing, transporting, or soliciting in whole or part the contents of an unadministered test, test key, homework solution, or computer program;
   - collaborating with or seeking aid from another student during a test or other assignment without authority;
   - discussing the contents of an examination with another student who will take the examination;
   - divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student; • substituting for another person, or permitting another person to substitute for oneself to take a course, a test, or any course-related assignment;
   - paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or information about an unadministered test, test key, home solution or computer program;
   - falsifying research data, laboratory reports, and/or other academic work offered for credit;
   - taking, keeping, misplacing, or damaging the property of The University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
   - misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially. ii. “Plagiarism” includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another’s work and the submission of it as one’s own academic work offered for credit. iii. “Collusion” includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty. iv. All written work that is submitted will be subject to review by SafeAssignTM, available on Blackboard.

**UT Tyler Resources for Students**
- UT Tyler Writing Center (903.565.5995), writingcenter@uttyler.edu
- UT Tyler Tutoring Center (903.565.5964), tutoring@uttyler.edu
- The Mathematics Learning Center, RBN 4021, this is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- UT Tyler Counseling Center (903.566.7254)
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<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignments</th>
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<tbody>
<tr>
<td>1/18/17</td>
<td>Ch. 1: Introduction to Managerial Accounting</td>
<td>Ch. 1 HW due 1/22/17</td>
</tr>
<tr>
<td>1/23/17</td>
<td>Ch. 2: Basic Managerial Accounting Concepts</td>
<td>Ch. 1 &amp; 2 RN due</td>
</tr>
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<td>1/25/17</td>
<td>Ch. 2: Basic Managerial Accounting Concepts</td>
<td>Ch. 2 HW due 1/29/17</td>
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<td>1/30/17</td>
<td>Ch. 3: Cost Behavior</td>
<td>Ch. 3 RN due</td>
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<td>2/1/17</td>
<td>Ch. 3: Cost Behavior</td>
<td>Ch. 3 HW due 2/5/17</td>
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<td>2/6/17</td>
<td>Ch. 4: Cost-Volume-Profit Analysis</td>
<td>Ch. 4 RN due</td>
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<td>2/8/17</td>
<td>Ch. 4: Cost-Volume-Profit Analysis</td>
<td>Ch. 4 HW due 2/12/17</td>
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<td><strong>Exam #1</strong></td>
<td>Ch. 1, 2, 3, 4</td>
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<td>2/15/17</td>
<td>Ch. 5: Job-Order Costing</td>
<td>Ch. 5 RN due</td>
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<td>2/20/17</td>
<td>Ch. 5: Job-Order Costing</td>
<td>Ch. 5 HW due 2/26/17</td>
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<td>2/22/17</td>
<td>Ch. 6: Process Costing</td>
<td>Ch. 6 RN due</td>
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<td>2/27/17</td>
<td>Ch. 6: Process Costing</td>
<td>Ch. 6 HW due 3/5/17</td>
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<td>3/1/17</td>
<td>Ch. 7: Activity Based Costing</td>
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<td>Ch. 7 HW due 3/7/17</td>
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<td>3/8/17</td>
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<td>Ch. 5, 6, 7</td>
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<td>3/13/17</td>
<td>Spring Break</td>
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<td>3/20/17</td>
<td>Ch. 8: Absorption &amp; Variable Costing</td>
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<td>3/22/17</td>
<td>Ch. 9: Profit Planning</td>
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<td>3/27/17</td>
<td>Ch. 9: Profit Planning</td>
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<td>3/29/17</td>
<td>Ch. 10: Standard Costing</td>
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<td>Ch. 10: Standard Costing</td>
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<td>4/5/17</td>
<td>Ch. 11: Flexible Budgets</td>
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<td>Date</td>
<td>Chapter &amp; Notes</td>
<td>Due Dates</td>
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<td>4/12/17</td>
<td>Ch. 12: Performance Evaluation &amp; Decentralization</td>
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<td>Ch. 12 HW due 4/16/17</td>
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<td>4/17/17</td>
<td>Ch. 13: Relevant Costing</td>
<td>Ch. 13 RN due</td>
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<td>4/19/17</td>
<td>Ch. 13: Relevant Costing</td>
<td>Ch. 13 HW due 4/23/17</td>
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<td>4/24/17</td>
<td>Ch. 14: Capital Investment Decisions</td>
<td>Ch. 14 RN due</td>
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<td>Ch. 14 HW due 4/30/17</td>
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<td>4/26/17</td>
<td>Ch. 16: Financial Statement Analysis</td>
<td>Ch. 16 RN due</td>
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<td>Ch. 16 HW due 4/30/17</td>
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<td>Official University Study Day</td>
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<td>5/3/17</td>
<td>Final Exam</td>
<td>Ch. 11, 12, 13, 14, 16</td>
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