THE UNIVERSITY OF TEXAS AT TYLER
SOULES COLLEGE OF BUSINESS

COURSE SYLLABUS [SUMMER 2019]
ACCT 5320: ACCOUNTING FOR MANAGEMENT CONTROL

Section 01
Class Days: Online
Class Time: Online
Class Room: Online

Instructor: Dr. Nicholas J. Fessler, CMA, CPA
Associate Professor of Accounting
Office: COB 350.15
Email: nfessler@uttyler.edu

Office 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 use accounting information for planning, decision making and continuous improvement
- Develop insight into the evaluation and managing of performance
- Understand cost behavior and cost, volume and profit relationships
- Understand how to allocate costs and why
- Develop basic concepts of various cost allocation methods and their implications

TEXT:

Pearson MyAccounting Lab Access Code (includes e-Book access). Register via link in Canvas.
If you want a hardcopy textbook, rather than an e-Book, then purchase:

If you need it, the course # is fessler40837.
**ASSESSMENT:**

Your grade will be based on the following:

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Accounting Quiz</td>
<td>200</td>
</tr>
<tr>
<td>Exam 1 (Chapters 1 – 3)</td>
<td>160</td>
</tr>
<tr>
<td>Exam 2 (Chapters 1 – 6)</td>
<td>240</td>
</tr>
<tr>
<td>Exam 3 (Chapters 7 – 8)</td>
<td>120</td>
</tr>
<tr>
<td>Exam 4 (Chapters 7 – 8, 9, 11)</td>
<td>180</td>
</tr>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,000</strong></td>
</tr>
</tbody>
</table>

Grades will be assigned based on a 90, 80, 70, 60 percentage scale based on total points earned. Therefore, students who earn:

- 900 or more points will be assigned a grade of A,
- 800 points or more a grade of B,
- 700 or more a grade of C,
- 600 or more a grade of D,
- and less than 600 points a grade of F.

Final grades will be based on the point total found in Canvas (*MyAccountingLab* does not include all results).

**MY ACCOUNTING LAB HOMEWORK:**

Homework is a part of your course grade and is essential to good performance on the exams. All homework is assigned through the homework management system, *MyAccountingLab*. You may access the Lab within the course menu.

**Caution:**

*MyAccountingLab* 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 Answer” feature, make sure you have expressed your solution exactly as the problem requires.

**EXAMS:**

The Financial Accounting Quiz and all four Exams are administered online. The Financial Accounting Quiz and Exams 1 and 3 are not proctored, whereas Exam 2 and Exam 4 are proctored via *ProctorU*. All Exams are closed-book, allowing the use of only a calculator and two sheets of scratch paper.

**ProctorU**

The Soules College of Business is pleased to offer MBA courses online in an asynchronous environment in order enhance their accessibility. In order to preserve academic integrity in these online courses, we observe the following testing policy:

1) Classes offered online may have up to two tests/examinations offered in a proctored setting.
2) These proctored exams should have meaningful impact on a student’s grade in class.
3) Exams administered online should be proctored live using a proctoring service approved by the University. The use of services which only record the exam administration but do not offer live monitoring is not acceptable.

4) Students must register for the proctoring service using information provided by the instructor.

5) Exam proctoring will be at no cost to the student provided that the exam is scheduled in a timely manner per the course instructions. Students may be billed for cancelling or rescheduling an exam per the provider’s fee schedule.

You must register with ProctorU in advance of taking Exam 2 (use the navigation link provided in Canvas, or go to https://www.proctoru.com/). To take an exam in ProctorU, you must select a time slot most convenient for you and schedule it well in advance (at least 72 hours) with ProctorU. The university of will cover the cost of the exam. Scheduling with less than 72 hour notice is possible but you might be charged a fee. Make sure you have a good internet connection and your browser settings permit full Canvas access during exams (e.g., popups allowed).

**ORGANIZATION OF THE COURSE:**

The due dates listed in the syllabus are firm and final; homework assignments and exams must completed by the due date listed in the syllabus. **However, all course elements (assignments and exams) can be completed early, and I would encourage you do so.** Some weeks of this course will require more time and effort on your part than others; **working ahead will enable you to equalize the work load from week to week. And if you finish the course early, so much the better!**

For pacing purposes I provide “recommended completion” dates for homework assignments; however, homework assignments will be officially due on the same day as the exams so that you can have access to the homework problems while studying. Therefore, students are responsible for completing all homework assignments early enough to give you adequate time to study for exams. **I strongly recommend that students work ahead in the course!**

**UT Tyler Policies:**

UT Tyler policies regarding matters such as disability access, University-approved absences, student rights and responsibilities and other important policy information can be found at:

## COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic/Reading</th>
<th>MyLab HW* Quizzes &amp; Exams</th>
</tr>
</thead>
<tbody>
<tr>
<td>05/20 – 05/25</td>
<td>Financial Accounting</td>
<td></td>
</tr>
<tr>
<td>05/26 – 06/01</td>
<td>Financial Accounting</td>
<td><strong>Financial Acctg. Quiz</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>[20 minutes]</td>
</tr>
<tr>
<td></td>
<td></td>
<td>[Due 06/01]</td>
</tr>
</tbody>
</table>
| 06/01 – 06/08  | Introduction to Managerial Accounting  
Chapter 1 | Recommended Completion By – 06/08  
[Due 06/22] |
| 06/9 – 06/15   | Building Blocks of Managerial Accounting  
Chapter 2  
- AND -  
Job Costing  
Chapter 3 | Recommended Completion By – 06/15  
[Due 06/22] |
| 06/16 – 06/22 | EXAM 1 (Chapters 1, 2 & 3)  
** Recommend beginning Exam 1 **  
** before 10:00 PM **  
[60 minute exam time]  
-- 15 Questions -- | [Due 06/22] |

* I accept homework (HW) submitted through *MyAccountingLab* only. I will not accept HW submitted as email attachment or in any other form. HW, Quizzes, and Exams must be completed on or before the due dates.
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic/Reading</th>
<th>MyLab HW* Quizzes &amp; Exams</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/23 – 06/29</td>
<td>Activity-Based Costing, Lean Operations, and the Costs of Quality Chapter 4</td>
<td>Recommended Completion By – 06/29 [Due 07/13]</td>
</tr>
<tr>
<td>06/30 – 07/06</td>
<td>Process Costing Chapter 5 (Pages 245-257 only) - AND - Cost Behavior Chapter 6</td>
<td>Recommended Completion By – 07/06 [Due 07/13]</td>
</tr>
<tr>
<td>07/07 – 07/13</td>
<td>EXAM 2 (Chapters 1, 2, 3, 4, 5 &amp; 6) ** Requires ProctorU ** ** Must begin Exam 2 before 10:00 PM ** [90 minute exam time] -- 18 Questions --</td>
<td>[Due 07/13]</td>
</tr>
<tr>
<td>07/14 – 07/20</td>
<td>Cost-Volume-Profit Analysis Chapter 7 - AND - Relevant Costs for Short-Term Decisions Chapter 8</td>
<td>Recommended Completion By – 07/20 [Due 07/27]</td>
</tr>
<tr>
<td>07/21 – 07/27</td>
<td>EXAM 3 (Chapters 7 &amp; 8) ** Recommend beginning Exam 3 ** ** before 10:00 PM ** [60 minute exam time] -- 15 Questions --</td>
<td>[Due 07/27]</td>
</tr>
<tr>
<td>07/28 – 08/03</td>
<td>The Master Budget Chapter 9 (Pages 507-513 only) - AND - Standard Costs and Variances Chapter 11 (Pages 653-666 only)</td>
<td>Recommended Completion By – 08/03 [Due 08/10]</td>
</tr>
<tr>
<td>08/04 – 08/10</td>
<td>EXAM 4 (Chapters 7, 8, 9 &amp; 11) ** Requires ProctorU ** ** Must begin Exam 4 before 10:00 PM ** [90 minute exam time] -- 17 Questions --</td>
<td>[Due 08/10]</td>
</tr>
</tbody>
</table>

* I only accept homework (HW) submitted through MyAccountingLab only. I will not accept HW submitted as email attachment or in any other form. HW, Quizzes, and Exams must be completed on or before the due dates.

** Exams 2 and 4 (via Proctor U) are closed book and closed note exams. You are allowed a calculator and 2 sheets of scratch paper.