

Syllabus  
Accounting for Management Control  
ACCT 5320.701  
Spring 2022

**Instructor:** Roger Lirely, DBA, Professor of Accounting

**Office:** 350.09

**Phone:** (903)565-5762

**Email:** [rlirely@uttyler.edu](mailto:rlirely@uttyler.edu)

**The best way to contact:** Email either directly to the address above or via Canvas mail (which forwards to my campus email address). I will respond to weekday emails (M-F) within 24 hours and weekend emails within 48 hours.

**Office Hours:** Mondays 9:00am-12:00pm (Zoom and in person). Other hours by appointment. In addition, I will occasionally login to Zoom at random times and send an announcement that I am available.

**Course Overview:** 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 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.

**Required Textbooks and Resources:**

- Pearson MyLab for Accounting to accompany Managerial Accounting, 5th edition by Braun and Tietz. Register via instructions in Canvas. This is both the textbook in digital format and the homework management system. It is much easier to use MyLab if you purchase it via the link in Canvas, because it will then integrate completely in the Canvas course.
- Webcam and microphone for Zoom meetings and exams.

The assessments in this online course will be proctored using ProctorU. Beyond the cost of initial equipment needed (e.g. a camera for your computer), there will not be any additional cost for proctoring. You will need to create a ProctorU account and install the ProctorU extension before attempting any assessment.

To create a ProctorU account, follow the ProctorU tool within Canvas. Please make sure you are using the current version of Chrome or Firefox and download the ProctorU extension available at <http://bit.ly/proctoruchrome> or <https://www.proctoru.com/firefox>.

In order to use ProctorU, you will need the following:

- High-speed Internet connection
- Webcam (internal or external)
- Windows, Mac, or Chrome Operating System
- Up-to-date Chrome or Firefox browser and ProctorU extension installed
- Valid photo ID
- Quiet environment to take your assessment

You can visit the Test Taker Resource Page for additional information at <https://bit.ly/ProctorMe>

### **Assignments and weights/point values**

1. Financial Accounting Quiz	10%
2. Homework	30%
3. Quizzes	60%
4. Practice in MyLab	0%

### **Grading Scale:**

A	85% or greater
B	70 – 84%
C	60 – 69%
F	below 60%

MyLab 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, Pearson MyLab for Accounting.

**Caution:** MyLab 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.

### **Optional Comprehensive Final:**

Students may opt to take a comprehensive final exam during the week of Feb. 21. The grade on the final exam will replace the lowest quiz grade of Quizzes 1-5 but **only if** it improves a student’s overall course grade (e.g., taking the final can help, but it cannot hurt).

Date	Topic/Resources	Assignment
<b>01/10</b>	<b>Financial Accounting</b>	<b>Financial Accounting Quiz</b> Due 01/17
<b>01/17</b>	<b>Chapter 1</b> Introduction to Managerial Accounting <b>Chapter 2</b> Building Blocks	<b>HW 1</b> Due 01/23 <b>HW 2</b> Due 01/23 <b>Quiz 1</b> Due 01/24
<b>01/24</b>	<b>Chapter 3</b> Job Order Costing <b>Chapter 4</b> Activity-Based Costing	<b>HW 3</b> Due 01/30 <b>HW 4</b> Due 01/30 <b>Quiz 2</b> Due 01/31
<b>01/31</b>	<b>Chapter 6</b> Cost Behavior <b>Chapter 7</b> Cost-Volume-Profit Analysis	<b>HW 6</b> Due 02/06 <b>HW 7</b> Due 02/06 <b>Quiz 3</b> Due 02/07
<b>02/07</b>	<b>Chapter 8</b> Relevant Costs for ST Decisions <b>Chapter 9</b> The Master Budget	<b>HW 8</b> Due 02/13 <b>HW 9</b> Due 02/13 <b>Quiz 4</b> Due 02/14
<b>02/14</b>	<b>Chapter 10</b> Performance Evaluation <b>Chapter 11</b> Standard Costs and Variances	<b>HW 10</b> Due 02/20 <b>HW 11</b> Due 02/20 <b>Quiz 5</b> Due 02/21
<b>02/21</b>	<b>Optional Comprehensive Final</b>	<b>Quiz Due 02/26</b>

Note that the Optional Comprehensive Make-Up Quiz is due on a Saturday, not Monday.