

The University of Texas Arlington – Department of Accounting

COURSE TITLE: Accounting Analysis II
COURSE #: ACCT 5302.001
LOCATION: COBA 149
MEETING DATE: Monday
MEETING TIME: 7:00 – 9:50 p.m.

INSTRUCTOR: William H. Wilson, CPA, CFA
OFFICE #: COBA 240A
OFFICE HOURS: By appointment & email
PHONE: 972-612-1382
EMAIL: bwilson@uta.edu

Faculty Profile:

<https://www.uta.edu/profiles/william-wilson>

Required Class Materials:

Managerial Accounting for Managers, 4e w/Connect – Noreen, Brewer and Garrison (McGraw Hill):

<http://www.mhhe.com/noreen4e>

McGraw-Hill Connect:

<http://connect.mheducation.com/class/b-wilson-spring-2017>

Course Description:

Introduction to concepts, purposes, problems, methodology, and terminology of managerial accounting.

Prerequisite: ACCT 5301 or equivalent.

Course Objectives:

1. To understand the nature of management accounting
2. To know the basic concepts of management accounting
3. To introduce students to the basics of managerial cost analysis
4. To facilitate discussion, dialogue and critical analysis regarding the role of management accounting in business and business decision making, and relating this information to the current financial/economic climate
5. To improve written, oral and interpersonal communication skills
6. To facilitate working in teams and collaborative learning

Objectives 1, 2 and 3 will be assessed through successful completion of tutorials, homework, quizzes and a final exam. Objectives 4, 5 and 6 will be assessed through successful completion of a collaborative, experiential learning and research project.

Student Learning Outcomes:

1. Students will be able to demonstrate an understanding of the nature of management accounting
2. Students will be able demonstrate the ability to apply basic concepts of management accounting in solving business decisions
3. Students will be able to identify and explain the basic principles of managerial cost analysis
4. Students will be able to explain the critical role that management accounting plays in business and business decision making, and relate it to the current financial/economic environment

Class Procedures and Recommended Approach to Course Preparation:

Class sessions will be dedicated to reinforcing/clarifying the concepts/theories students have strived to learn, PRIOR TO each class meeting, through STUDYING the text and a multitude of other available resources, AND WORKING assigned tutorials and homework exercises/problems. Studying requires understanding key terms/concepts and working through examples/illustrations throughout the chapter. STUDYING and READING the chapter are not synonymous. Simply observing the instructor work through the chapter material and lead the class discussion is not the equivalent of the student working through chapter tutorials, exercises and problems. **Accounting is a language, and the only way to effectively learn that language is to actively engage that language, not passively observe it.**

Class/Course Policies:

At The University of Texas Arlington, taking attendance is not required. Each faculty member is free to develop his/her own methods of evaluating students' academic performance, which includes establishing course-specific policies on attendance. As the instructor of this section, I have elected to take attendance. Attendance at class meetings is not required but strongly encouraged, as participation in class discussions is an important aspect of this course. However, while UT Arlington does not require instructors to take attendance in their courses, the U.S. Department of Education requires that the University have a mechanism in place to mark when Federal Student Aid recipients "begin attendance in a course." UT Arlington instructors will report when students begin attendance in a course as part of the final grading process. Specifically, when assigning a student a grade of F, faculty report the last date a student attended their class based on evidence such as a test, participation in a class project or presentation, or an engagement online via Blackboard. This date is reported to the Department of Education for federal financial aid recipients.

Students are expected to conduct themselves in a professional manner. I reserve the right to dismiss from class any individual who violates the right of other students to receive full benefit of class instruction.

Homework Policy:

Assigned homework, as indicated on the enclosed assignment sheet, is intended to facilitate the student's learning process. The dates are tentative and subject to adjustment by the instructor. In addition to the assigned material, students are encouraged to attempt as many additional chapter exercises and problems as time permits.

Grading Policy:

Grades will be determined using the following assignments and corresponding percentages:

Quizzes	25%
Mid-Term Exam	25%
Comprehensive Final Exam	25%
Homework (Connect)	10%
Learnsmart Tutorial Exercises	5%
Team Research Project	5%
Team Peer Evaluation	5%
	<u>100%</u>

Additional important information regarding course grading policies will be discussed in the initial class meeting; therefore, students should be prepared to take substantive notes. If the student does not attend the first class meeting, that student is responsible for obtaining these notes from a fellow classmate.

Quizzes/Exam:

As indicated in the enclosed assignment sheet, a quiz will be administered for chapters 2 through 12. There will also be a mid-term exam and a comprehensive exam.

No make-up quiz or examination will be given. More specific information regarding missed quizzes will be discussed in the initial class meeting.

LearnSmart:

Students will be required to complete LearnSmart assignments for chapters 1 through 12 prior to the beginning of the class session for that chapter, unless otherwise noted on the enclosed assignment sheet.

Collaborative Learning and Research Project:

Students will be required to form a collaborative learning and research team. Each team will be required to complete a research project to illustrate certain aspects of managerial accounting in practice. Students should draw from their own relevant professional experience and also research the existing body of

knowledge to gain a more comprehensive understanding of managerial accounting topics/issues and how they relate to an organization's overall strategy.

The team will be required to prepare a formal APA-style paper, which must include an executive summary, along with appropriate source references/citations, to effectively reflect and communicate the results of the team's research. Substantive and meaningful research of the existing body of knowledge will necessarily include research of academic journals and sources, and must not be limited to popular press literature and web content alone. Each team will be required to incorporate technology (e.g., graphics, spreadsheets, etc.) into the learning process and in the preparation of the final project.

Research topics to be covered in this learning experience will include the following:

- Customer Value Proposition
- The Balanced Scorecard Approach
- Critical Strategic Analysis of the Organization

Additional details will be provided in the initial class meeting, as well as in subsequent class meetings. Students are responsible for taking notes or obtaining the information discussed from a fellow classmate, should the student not be present for any in-class discussions. The instructor will not be responsible for recapping these discussions – either in person or via email – for those students not in attendance.

IMPORTANT NOTE: The entire team is responsible for the entire contents of the final research project.

Peer Group Evaluation:

Working together effectively in a team environment is essential to professional success in today's business environment. The Team Project will provide the opportunity to demonstrate your ability to work effectively in a team environment. Each team member will be required to complete a **confidential** Team Peer Evaluation Form. This form will be provided during the semester and must be completed by each student and submitted by the scheduled due date.

Use of Technology:

We will take advantage of information technology as follows:

- **Utilize Blackboard, McGraw-Hill's Connect, along with other online resources found on the textbook website to facilitate conceptual and contextual learning, and to complete the required course assignments.**
- Collaborative learning and research project will require the use of **word processing programs, spreadsheets**, and other technologies, including University Library **business research databases**.
- The instructor's email address is provided at the top of this syllabus. Students are encouraged to utilize it to provide feedback and suggestions and also to initiate communication with and inquiries of the instructor.
- **Blackboard and/or official UT Arlington MavMail email addresses will be used for all information provided and communicated to students electronically. Students must check their MavMail email regularly to ensure that they do not miss important communications for this course.**

Important Information

- **Diligently study the assigned chapter prior to the start of each class meeting!**
- **Complete Learnsmart and the assigned homework prior to the start each class meeting!**
- **Bring textbook to each class meeting!**
- **Actively participate in each class meeting!**
- **Read syllabus and all instructions carefully, and frequently review throughout the semester!**

- **Cheating, in any form, including plagiarism, will not be tolerated, may result in a course grade of “F”, and could result in dismissal from the university. The UT Arlington Academic Conduct Policy will be followed!**

Date	Chapter/Topic	Homework (Connect)		Assignment	Assessment
		Exercises	Problems		
23-Jan	Chapter 1	Connect		Learnsmart 1	
30-Jan	Chapter 2- Submit Team Members	2, 4, 6, 7, 11	16, 21	Learnsmart 2	Quiz 1
6-Feb	Chapter 3- Select Company	2, 4, 5, 7, 8	21, 23	Learnsmart 3	Quiz 2
13-Feb	Chapter 4	1, 3, 4, 12	16, 17, 4B3	Learnsmart 4	Quiz 3
20-Feb	Chapter 5	2, 4, 13, 16, 17	19, 20	Learnsmart 5	Quiz 4
27-Feb	Chapter 6	1, 2, 3	16, 20	Learnsmart 6	Quiz 5
6-Mar	Mid Term Exam (chapters 1-6)				
13-Mar	SPRING BREAK				
20-Mar	Chapter 7	1, 2, 3, 4, 8, 16	20	Learnsmart 7	Quiz 6
27-Mar	Chapter 8	1, 2, 3, 4	21, 24, 27	Learnsmart 8	Quiz 7
3-Apr	Chapter 9	2, 4, 5, 6	17, 19, 24*	Learnsmart 9	Quiz 8
10-Apr	Chapter 10	2, 3	19, 20, 24	Learnsmart 10	Quiz 9
17-Apr	Chapter 11	1, 2, 3	12	Learnsmart 11	Quiz 10
24-Apr	Chapter 12	1, 2, 3, 6	14, 18, 22*	Learnsmart 12	Quiz 11
1-May	Review				
8-May	Comprehensive Final Exam 8:15- 10:45 PM				
	DUE DATES				
	Learnsmart- The day the chapter is covered in class				
	Homework- The Wednesday following the class day at 11:59 PM				
	Quiz- The Thursday following the class day				
	Research Project (One per group)- May 5 at 10:00 PM (Submit on BB)				
	Peer Evaluation (Individual) NO COLLABORATION- May 6 at 10:00 PM (Submit on BB)				

*Not a Class Meeting Date (Assignment/Assessment Due Date ONLY)

NOTE: As the instructor for this course, I reserve the right to adjust this schedule in any way that appropriately and equitably serves the educational needs of the students enrolled in this course.

Drop Policy: Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance.** Repayment of certain types of financial aid administered through the

University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (<http://www.uta.edu/aao/fao/>).

Disability Accommodations: UT Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including *The Americans with Disabilities Act (ADA)*, *The Americans with Disabilities Amendments Act (ADAAA)*, and *Section 504 of the Rehabilitation Act*. All instructors at UT Arlington are required by law to provide “reasonable accommodations” to students with disabilities, so as not to discriminate on the basis of disability. Students are responsible for providing the instructor with official notification in the form of a **letter certified** by the Office for Students with Disabilities (OSD). Only those students who have officially documented a need for an accommodation will have their request honored. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodations by contacting:

The Office for Students with Disabilities, (OSD) www.uta.edu/disability or calling 817-272-3364. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability.

Counseling and Psychological Services, (CAPS) www.uta.edu/caps/ or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

Non-Discrimination Policy: *The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit uta.edu/eos.*

Title IX Policy: The University of Texas at Arlington (“University”) is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. *For information regarding Title IX, visit www.uta.edu/titleIX or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or jmhood@uta.edu.*

Academic Integrity: Students enrolled all UT Arlington courses are expected to adhere to the UT Arlington Honor Code:

I pledge, on my honor, to uphold UT Arlington’s tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.

I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.

UT Arlington faculty members may employ the Honor Code in their courses by having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System *Regents’ Rule* 50101, §2.2, suspected violations of university’s standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student’s suspension or expulsion from the University. Additional information is available at <https://www.uta.edu/conduct/>.

Electronic Communication: UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at <http://www.uta.edu/oit/cs/email/mavmail.php>.

Student Feedback Survey: At the end of each term, students enrolled in face-to-face and online classes categorized as “lecture,” “seminar,” or “laboratory” are directed to complete an online Student Feedback Survey (SFS). Instructions on

how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student's feedback via the SFS database is aggregated with that of other students enrolled in the course. Students' anonymity will be protected to the extent that the law allows. UT Arlington's effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit <http://www.uta.edu/sfs>.

Final Review Week: for semester-long courses, a period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week *unless specified in the class syllabus*. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

Emergency Exit Procedures: Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit, which is located immediately outside of the classroom. When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist individuals with disabilities.

The English Writing Center (411LIBR): The Writing Center Offers free tutoring in 20-, 40-, or 60-minute face-to-face and online sessions to all UTA students on any phase of their UTA coursework. Our hours are 9 am to 8 pm Mon.-Thurs., 9 am-3 pm Fri. and Noon-6 pm Sat. and Sun. Register and make appointments online at <http://uta.mywconline.com>. Classroom Visits, workshops, and specialized services for graduate students are also available. Please see www.uta.edu/owl for detailed information on all our programs and services.

The Library's 2nd floor Academic Plaza offers students a central hub of support services, including IDEAS Center, University Advising Services, Transfer UTA and various college/school advising hours. Services are available during the library's hours of operation. <http://library.uta.edu/academic-plaza>

Emergency Phone Numbers: In case of an on-campus emergency, call the UT Arlington Police Department at **817-272-3003** (non-campus phone), **2-3003** (campus phone). You may also dial 911.

Library Resources:

Library Home Page.....	http://www.uta.edu/library
Subject Guides	http://libguides.uta.edu
Subject Librarians	http://www.uta.edu/library/help/subject-librarians.php
Database List.....	http://www.uta.edu/library/databases/index.php
Course Reserves	http://pulse.uta.edu/vwebv/enterCourseReserve.do
Library Tutorials	http://www.uta.edu/library/help/tutorials.php
Connecting from Off- Campus.....	http://libguides.uta.edu/offcampus
Ask A Librarian.....	http://ask.uta.edu

The following URL houses a page where we have gathered many commonly used resources needed by students in online courses: <http://www.uta.edu/library/services/distance.php>.