**The University of Texas at Arlington – Department of Accounting**

COURSE TITLE: Managerial Accounting INSTRUCTOR: Dr. Nandu J. Nagarajan

COURSE#: ACCT 4302.001/002 OFFICE: 432

COURSE ROOM: COB 154/349 PHONE: (817) 272-3069

CLASS TIMES: T/R 3.30-4.50PM / T 7.00-9.50PM

OFFICE HOURS: 2.00-3.00 PM T/R E-MAIL: nagaraja@uta.edu

**Class Times:**

Section 001 meets on Tuesdays and Thursdays from 3.30-4.50pm, while section 002 meets on Tuesdays from 7.00pm – 9.50pm. In the detailed schedule that follows, make sure you identify the materials relevant for your section on each specific class day.

C**lass Materials:**

Cost Accounting by Horngren: Datar and Rajan 16th edition, Pearson

**Course Description:**

Introduction to concepts, methodology, real world applications and terminology of Managerial Accounting.

**Prerequisites**:

Accounting major with junior standing, ACCT 3311 with grade of C or higher, INSY 2303

and BSTAT 3321

**Course Objectives:**

1. To explain the basic concepts and applications of Managerial Accounting
2. To explain cost-benefit analysis and decision making
3. To explain the basics of planning and control
4. Identify and discuss “real world” implications of cost and management control information
5. To develop and improve analytical and communication skills

Objectives 1, 2, 3 and 4 will be assessed through successful completion of homework and three exams. Objective 5 will be assessed through class participation and examinations.

**Class Policies and Classroom Etiquette:**

Students are expected to behave in a professional manner. Please **turn off cell phones** or mute them when you are in the classroom. Laptop computers may be used to take notes in class, but while in class, **please do not work on material from other courses or other business, surf the web, read or respond to email, or receive or send instant messages.** Your laptop will not be required for any activity during my class. Therefore, unless you are using it to take class notes, I would prefer that you turn off your laptop during class. **Please come to class on time and do not leave and enter the classroom while class is in session**. Students have indicated that they find late arrivals, and students coming and going during class to be disruptive. Of course, I recognize that there are times that students must leave during the class. If this is the case, inform me in advance and leave with as little disruption as possible. Finally, please do not talk to other students during class. I find such conversations to be very distracting.

The format of this class consists of lectures, class problem solving and exams. Power point slides for the class will be posted on Blackboard. Also, announcements, critical thinking problems and other information will also be posted on Blackboard. This course will move along rapidly. Therefore, it is in your interest to read ahead of the class, attend classes on a regular basis and complete all assignments.

If you have any problems keeping up with the material, please do not hesitate to contact me. You cannot wait until the end of the course to address areas of difficulty.

I usually respond to e-mails pretty quickly. You can also call me or set up a time to talk to me. I will be generally available in my office (COB 432) on Tuesdays and Thursdays from 2.00pm – 3.00pm. Please e-mail me or let me know in class if you will be coming by to see me, so that I make sure that I am in my office at that time.

I reserve the right to reseat students before or during exams.

**Class Participation**:

Class participation will be taken into account in assigning final grades. Students who have demonstrated that they have come prepared for the class and have participated in class discussions will receive extra credit from the instructor up to a maximum of 5 points. Attendance will be taken on a regular basis and will count towards class participation. Students, who are regularly late for class, appear distracted during class (engaged in non-class related activities) or miss more than one class without permission will not get any credit for class participation. Preparation for class participation includes completing the following activities ahead of time: 1) carefully reading the assigned text book chapter(s) and 2) working on homework problems assigned for class discussion. Students will be called on to help solve problems in class.

**Homework Problems and Homework Policy**:

Your ability to master cost analysis concepts is heavily dependent on problem solving. Therefore, I have assigned problems from the text book for homework. Homework will NOT be collected. However, it is in your interest to solve homework problems. The exams will be based ***primarily*** on problems solved in class and assigned homework problems. I plan to selectively solve some of the homework problems as well as the Critical Thinking (CT) problems that are either contained in the session notes or available on Blackboard. I will call on students to assist in solving problems assigned for class discussion. This will count towards credit for class participation.

Homework assignments are provided in the detailed schedule that follows. The dates and assigned problems are tentative and may be adjusted by me during the course. I will provide solutions to all assigned problems.

**Group Project**

Students will organize themselves into groups not exceeding 5 individuals. Groups will be responsible for submitting responses to a group project assignment. Details and dates for the group project assignment will be announced in due course. Students who require help with finding groups should contact me within two weeks of the start of class and I will assign them to groups.

**Grading Policy**

Grades will be determined using the following percentages:

Exam I 30%

# Exam II 30%

Exam III 30%

Take Home Group Project 10%

# 100%

The grading weights are tentative and may be changed if required.

**Exams**

There will be three selectively cumulative class exams on the dates indicated in the syllabus.

The exams are closed book and notes except for one double sided standard sheet that the student may bring to the exam for help.

I do not give make-up examinations unless the student can document a serious and unavoidable medical or personal emergency.

If you must miss an examination because of personal illness or injury, illness or injury of a dependent, or other personal emergency, you need to let me know in advance before the exam, if possible. Exams may **NOT** be missed for any recreational or otherwise non-essential absences from class. In all cases of absence from an exam, I will require written documentation of the circumstances. Failure to provide this documentation on a timely basis, or an unauthorized absence from an exam, will result in a grade of zero on that exam.

**Important Information**

* Each day, before coming to class, read and study the assigned chapter. Check Blackboard FREQUENTLY for any new information or instructions.
* Complete the assigned homework for that chapter before coming to class
* Bring your textbook or a copy of assigned problems to each class, as we will occasionally work on problems from the textbook during class
* Print the PowerPoint slides and Critical Thinking Problems (if not on the slides) and bring to appropriate class.
* **Calculators will be provided by the Department of Accounting for the examinations, when necessary.**  Students may also use their personal calculators, as long as these are standard non-programmable calculators. No internet-enabled devices such as cell phones, tablets, laptops etc. may be used during an exam.

*As the instructor for this course, I reserve the right to adjust the schedule provided below in any way that serves the educational needs of the students enrolled in this course*

**DETAILED SCHEDULE**

**Section 001: Sessions 1 and 2/ August 24 (A) and August 29 (B)**

**Section 002: Session 1/ August 29 (A and B)**

**(A)**

TOPICS:

Overview

Cost Concepts and Terminology and Cost Behavior

READINGS:

Chapter 1

HOMEWORK

None

**(B)**

TOPICS:

Cost and Income Statement Concepts

Cost Terminology and Behavior

READINGS:

Chapter 2

HOMEWORK:

Critical thinking (CT) problem 1 (from Blackboard) and Critical Thinking Problem 2 from slides

2-36\*, 2-39, 2-44

\* I may not complete solving all the problems assigned for class discussion. However, problems left incomplete will be used for review in subsequent classes or during the exam review.

**Section 001: Sessions 3 and 4/ August 31(A) and September 5 (B)**

**Section 002: Session 2/ September 5 (A and B)**

**(A)**

TOPICS:

Cost and Income Statement Concepts

Cost Terminology and Behavior

READINGS:

Chapter 2

HOMEWORK:

Continue work on assigned problems

**(B)**

TOPICS:

Decision Making and Relevant Information

READINGS:

Chapter 11

HOMEWORK:

Critical Thinking Problem 3 and 4 (Slides)

11-27, 11-29

**Section 001: Sessions 5 and 6/ September 7 (A) and September 12 (B)**

**Section 002: Session 3/ September 12 (A and B)**

**(A)**

TOPICS:

Decision Making and Relevant Information

READINGS:

Chapter 11

HOMEWORK

11-39, 11-40, 11-42

**(B)**

TOPICS:

Decision Making and Relevant Information

READINGS:

Chapter 11

HOMEWORK:

Continue working on assigned problems

**Section 001: Sessions 7 and 8/ September 14 (A) and September 19 (B)**

**Section 002: Session 4/ September 19 (A and B)**

**(A)**

TOPICS:

Pricing Decisions and Cost Management

READINGS:

Chapter 13

HOMEWORK:

CT problem 5 (slides)

13-22, 13-23, 13-27, 13-29, 13-32

**(B)**

TOPICS:

Pricing Decisions and Cost Management

READINGS:

Chapter 13

HOMEWORK:

Continue working on problems

**Section 001: Sessions 9 and 10/ September 21 (A) and September 26 (B)**

**Section 002: Session 5/ September 26 (A and B)**

**(A)**

TOPICS:

Pricing Decisions and Cost Management

READINGS:

Chapter 13

HOMEWORK:

Continue working on problems

**(B)**

TOPICS:

Exam I Review

READINGS:

Sample Exam 1

HOMEWORK:

Work on Sample Exam

**Section 001: Sessions 11 and 12/ September 28 (A) and October 3 (B)**

**Section 002: Session 6/ October 3 (A and B)**

**(A)**

TOPICS:

Exam I Review

READINGS:

Sample Exam 1

HOMEWORK:

Continue working on Sample Exam

**(B)**

TOPICS:

Exam 1

READINGS:

None

HOMEWORK

None

**Section 001: Sessions 13 and 14/ October 5 (A) and October 10 (B)**

**Section 002: Session 7/ October 10 (A and B)**

**(A)**

TOPICS:

Cost Reduction and Activity-Based Management (ABM)

Customer Profitability Analysis

READINGS:

Chapter 14 (pages 550-560)

**Kanthal case** (Slides on Customer Profitability and ABC)

HOMEWORK

Critical Thinking Problem 6

**(B)**

TOPICS:

Flexible Budgeting and Variance Analysis

READINGS:

Chapter 7 and Chapter 8 (288-300)

Slides on Flexible Budgeting and Control

HOMEWORK

Critical Thinking Problems 7 and 8

7-37, 7-36, 7-39, 8-21

**Section 001: Sessions 15 and 16/ October 12 (A) and October 17 (B)**

**Section 002: Session 8/ October 17 (A and B)**

**(A)**

TOPICS:

Flexible Budgeting and Variance Analysis

Sales Variances

READINGS:

Slides on Flexible Budgeting and Control

Chapter 7 and Chapter 8 (288-300)

Chapter 14 (550-562, 569-578)

HOMEWORK:

Problems 8-35, 8-38, 8-44

Problems14-21, 14-25, 14-26, 14-27

**(B)**

TOPICS:

Flexible Budgeting and Sales Variances

READINGS:

Chapter 7 and Chapter 8 (288-300)

Chapter 14 (550-562, 569-578)

HOMEWORK:

Continue work on assigned problems

Critical Thinking Problems to be assigned

**Section 001: Sessions 17 and 18/ October 19 (A) and October 24 (B)**

**Section 002: Session 9/ October 24 (A and B)**

**(A)**

TOPICS:

Flexible Budgeting and Sales Variances

READINGS:

Chapter 14

HOMEWORK:

Continue working on assigned problems

**(B)**

TOPICS:

Flexible Budgeting and Sales Variances

READINGS:

Chapter 14

HOMEWORK:

Continue working on assigned problems

**Section 001: Sessions 19 and 20/ October 26 (A) and October 31 (B)**

**Section 002: Session 10/ October 31 (A and B)**

**(A)**

TOPICS:

Exam II Review

READINGS:

Sample Exam II

HOMEWORK:

Work on Sample Exam

**(B)**

TOPICS:

Exam II Review

READINGS:

Sample Exam II

HOMEWORK:

Continue working on Sample Exam

**Section 001: Sessions 21 and 22/ November 2 (A) and November 7 (B)**

**Section 002: Session 11/November 7 (A and B)**

**(A)**

TOPICS:

Decentralization and Performance Measurement

Strategy, the Balanced Scorecard and Non-Financial Performance Measures

READINGS:

Chapter 22 (840-846)

Chapter 12 (pages 472-487)

HOMEWORK:

Problems 12-36, 12-38

**(B)**

TOPICS:

Exam II

READINGS:

None

HOMEWORK

None

**Section 001: Sessions 23 and 24/ November 9 (A) and November 14 (B)**

**Section 002: Session 12/November 14 (A and B)**

**(A)**

TOPICS:

Transfer Pricing

READINGS:

Chapter 22 (846-864)

HOMEWORK:

Critical Thinking Problems to be assigned

Problems 22-19, 22-20, 22-24, 22-25, 22-27, 22-32

**(B)**

TOPICS:

Transfer Pricing

READINGS:

Chapter 22 (846-864)

HOMEWORK:

Continue working on assigned problems

**Section 001: Sessions 25 and 26/ November 16 (A) and November 21 (B)**

**Section 002: Session 13/November 21 (A and B)**

**(A)**

TOPICS:

Transfer Pricing

READINGS:

Chapter 22 (846-864)

HOMEWORK:

Continue working on assigned problems

**(B)**

TOPICS:

Performance Measurement

READINGS

Chapter 23

HOMEWORK:

Problems 23-25, 23-30, 23-31, 23-35

**Section 001: Sessions 27 and 28/ November 23 (A) and November 28 (B)**

**Section 002: Session 14/November 28 (A and B)**

**(A)**

TOPICS:

Performance Measurement

READINGS

Chapter 23

HOMEWORK:

Continue working on assigned problems

**(B)**

TOPICS:

Performance Measurement

Capital Budgeting (if time permits)

READINGS

Chapter 23

Chapter 21 (if time permits)

HOMEWORK:

Continue working on assigned problems

**Section 001: Sessions 29 and 30/ November 30 (A) and December 5 (B)**

**Section 002: Session 15/December 5 (A and B)**

**(A)**

TOPICS:

Exam III Review

READINGS

Sample Exam III

HOMEWORK:

Work on Sample exam

**(B)**

TOPICS:

Exam III Review

READINGS

Sample Exam III

HOMEWORK:

Work on Sample exam

**EXAM WEEK DATE** **To be decided**

TOPICS:

EXAM-III

READINGS:

None

HOMEWORK:

None

**Attendance:** At The University of Texas at Arlington, taking attendance is not required but attendance is a critical indicator in student success. Each faculty member is free to develop his or her own methods of evaluating students’ academic performance, which includes establishing course-specific policies on attendance. As the instructor of this section, [insert your attendance policy and/or expectations, e.g. “I will take attendance sporadically” or “I have established the following attendance policy: …”] 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.

**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://wweb.uta.edu/aao/fao/>).

**Disability Accommodations:** UTArlington 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](http://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](http://www.uta.edu/disability).

Counseling and Psychological Services (CAPS) [www.uta.edu/caps/](http://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*](http://www.uta.edu/hr/eos/index.php)*.*

**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](http://www.uta.edu/titleIX) or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or [jmhood@uta.edu](file:///C:\Users\hannabas\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.Outlook\697W32M3\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>.

**Campus Carry:** Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit <http://www.uta.edu/news/info/campus-carry/>

**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 [insert a description of the nearest exit/emergency exit]. 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.

**Student Support Services**:UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include [tutoring](http://www.uta.edu/universitycollege/current/academic-support/learning-center/tutoring/index.php), [major-based learning centers](http://www.uta.edu/universitycollege/resources/college-based-clinics-labs.php), developmental education, [advising and mentoring](http://www.uta.edu/universitycollege/resources/advising.php), personal counseling, and [federally funded programs](http://www.uta.edu/universitycollege/current/academic-support/mcnair/index.php). For individualized referrals, students may visit the reception desk at University College (Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to [resources@uta.edu](mailto:resources@uta.edu), or view the information at <http://www.uta.edu/universitycollege/resources/index.php>

**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. Non-emergency number 817-272-3381