

**UTA College of Business Administration - Department of Accounting**  
**Acct 5322 - Accounting for Management Planning and Control**  
**Fall 2014**

**SECTION INFORMATION:** Acct 5322-001

**CLASS MEETING TIMES AND LOCATION:** Mon/Wed 5:30pm – 6:50pm COB 149

**INSTRUCTOR:** Dr. Stephanie Rasmussen

**EMAIL:** srasmuss@uta.edu

**OFFICE:** COBA 425

**PHONE:** 817-272-3047

**OFFICE HOURS:** Mon/Wed 1:30pm – 3:00pm or by appointment

**COURSE DESCRIPTION:** Concentrates on information needs of management for planning and control of operations. Topics include setting corporate objectives, behavioral problems, capital budgeting and profit-planning, the use of quantitative tools, divisional performance evaluation, and transfer pricing. This course may not be taken for credit by students who previously received credit for ACCT 4302 of equivalent.

**STUDENT LEARNING OUTCOMES:** The accounting department's goals for learning outcomes in the MPA/MSA programs include:

1. Ability to explain accountant's role(s) in society and diversity.
2. Ability to use information technology.
3. Reasonable level of competency in technical accounting knowledge.
4. Ability to articulate values of ethical responsibilities.
5. Proficiency in communications.
6. Critical thinking skills.

At the end of this course, you will be able to (pertinence to program goals in parentheses):

- Demonstrate the ability to apply the concepts and methods of internal reporting for managerial planning and control (goals 3 and 6)
- Communicate clearly and effectively ideas in both oral and written forms (goal 5)

To achieve the learning outcomes, we use a combination of lectures, assigned problems, and case studies to examine various managerial accounting issues. Advance study of assigned chapter readings, diligent practice of homework problems, as well as active participation in case analysis and presentation are essential to your learning process.

**REQUIRED TEXTBOOKS AND OTHER COURSE MATERIALS:** Horngren, Datar, and Rajan, Cost Accounting: A Managerial Emphasis, 15th edition, Pearson Prentice Hall, 2014. ISBN: 978-0133428704

An electronic version of the textbook is available for purchase through CourseSmart (<http://www.coursesmart.com>) and apps such as Inkling (<http://www.inkling.com>).

Scantrons: One form 882-E is needed for each exam.

**CLASS PREPARATION:** Before each class, read the assigned chapter. The "Course Materials" section of our class website in Blackboard (<http://elearn.uta.edu>) contains lecture slides (Power Point) and in-class example problems (Word) for each chapter. I encourage you to print out these materials and bring to class. Lectures are intended to supplement the assigned reading. Unlike many courses, accounting cannot be learned by reading and watching someone else explain, discuss and illustrate concepts and work problems. *You must become actively involved! I strongly encourage you to re-work the problems we cover in class, complete the*

*problem for self-study at the end of each chapter (solutions are in the textbook), and work homework problems to prepare for exams.*

**EXAMS:** There will be four exams during the semester: three mid-terms and one final. The exams will be based on all materials assigned as well as those presented in class, including readings and textbook materials. Formats may include multiple choice questions, longer problems, and short answer/essay questions. The mid-term exams pertain to the chapters noted in the syllabus, and the final exam is comprehensive. The purpose of exams is to ensure that you have mastered the concepts from the reading and class discussions.

On exam days, you must provide your own calculator, scantron and pencil(s). Graphing calculators are not allowed. You will be asked to put your backpacks, other bags, and books (i.e., all of your belongings including pencil cases) at the front, side, or back of the classroom. This includes your phone which must be turned off. If your phone rings during the exam, I may pick up your exam and ask you to leave the room.

Please inform me in person or by email **prior to** the exam date if you will miss the exam. For reasons that are not emergency related, verifiable documents must be submitted and the exam has to be taken before the scheduled exam date. In the case of an emergency, verifiable written documents must be submitted in order to obtain approval for arranging a makeup exam. If you miss an exam without being excused, you will receive a zero for that exam.

**GROUP PROJECT:** The group project will involve analyzing a case company and/or conducting other research assignments. Later in the semester, you will be involved in the selection of your group. Each group will prepare a formal written report and an oral presentation of the project. Detailed information about the group project will be given in the coming weeks.

**HOMEWORK:** Homework problems are assigned on the Class Schedule at the end of the syllabus. Although not to be turned in for a grade, homework problems are extremely important practice materials that reinforce the written text and class lectures and, in addition, prepare you for examinations. Therefore, it is important for you to work each homework problem. Homework problems will be similar to, but may be slightly more challenging than, the example problems worked in class. Your class notes and textbook can help guide you through the more advanced aspects. Solutions for all homework problems are available in the "Course Materials" section on Blackboard, and more difficult problems will be worked in class.

Those who do well in accounting generally and in this accounting course specifically are usually those students who have mastered the course material and can demonstrate that by working problems similar to those assigned in the class. Your skill and speed at solving the recommended problems is probably the best indication of the extent to which you have reached the goals of the class.

**ATTENDANCE AND PARTICIPATION:** At The University of Texas at Arlington, taking attendance is not required. Rather, 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 course, I will not take daily attendance. However, a portion of your grade is based on participation, so attendance is critical.

**GRADING:** Your semester grade will be based on the following:

**Points Distribution**

Exams (3 × 100)	100 points
Final Exam	150 points
Group Project	100 points
<u>Participation</u>	<u>50 points</u>
<b>Total</b>	<b>600 points</b>

**Grading Scale**

A	540 – 600 points	≥ 90%
B	480 – 549 points	≥ 80%
C	420 – 479 points	≥ 70%
D	360 – 419 points	≥ 60%
F	0 – 359 points	< 60%

No final grade will be released by phone or email. Final grades will be posted on Blackboard.

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

**AMERICANS WITH DISABILITIES ACT:** The University of Texas at 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)*. 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 that disability. Any student requiring an accommodation for this course must provide the instructor with official documentation in the form of a letter certified by the staff in the Office for Students with Disabilities, University Hall 102. Only those students who have officially documented a need for an accommodation will have their request honored. 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) or by calling the Office for Students with Disabilities at (817) 272-3364.

**TITLE IX:** The University of Texas at Arlington is committed to upholding U.S. Federal Law "Title IX" such that no member of the UT Arlington community shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity. For more information, visit [www.uta.edu/titleIX](http://www.uta.edu/titleIX).

**ACADEMIC INTEGRITY:** Students enrolled in 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 as they see fit in their courses, including (but not limited to) 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. As the instructor of this course, I require all students to sign an academic integrity statement for each exam.

**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 classes categorized as "lecture," "seminar," or "laboratory" shall be 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 enters the SFS database anonymously and is aggregated with that of other students enrolled in the course. UT Arlington's effort to solicit, gather, tabulate, and publish student feedback is required by state law; students are strongly urged to participate. For more information, visit <http://www.uta.edu/sfs>.

**FINAL REVIEW WEEK:** 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 nearest the door in the back right corner of our classroom. A handicapped accessible exit is located on the other side of the bathrooms next to our 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.

**WRITING CENTER:** The Writing Center, 411 Central Library, offers individual 40 minute sessions to review assignments, *Quick Hits* (5-10 minute quick answers to questions), and workshops on grammar and specific writing projects. Visit <https://uta.mywconline.com/> to register and make appointments. For hours, information about the writing workshops we offer, scheduling a classroom visit, and descriptions of the services we offer undergraduates, graduate students, and faculty members, please visit our website at [www.uta.edu/owl/](http://www.uta.edu/owl/).

**CANCELLATION OF CLASSES:** In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Such information will be provided to the local broadcast media normally no later than 6:30 am. Information may also be obtained by dialing (866) 258-4913, by watching TCI, Arlington's Channel 98, or by visiting the university website (<http://www.uta.edu>). If the University does not delay or cancel class, you will be expected to be in class.

**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. I encourage all students to program the emergency number for the UT Arlington Police Department into their cell phones.

## COURSE SCHEDULE

AS THE INSTRUCTOR OF THIS COURSE, I RESERVE THE RIGHT TO MAKE CHANGES TO THIS COURSE SCHEDULE (INCLUDING EXAM DATES) BY EITHER VERBAL OR WRITTEN STATEMENT.

– Stephanie Rasmussen

Date	Day	Chapter	Topic	Homework Problems
8/25	Mon	1	Syllabus; The Manager and Management Accounting	
8/27	Wed	2	An Introduction to Cost Terms and Purposes	2-33,2-36,2-37, 2-40
9/1	Mon		Labor Day Holiday – No Class	
9/3	Wed	11	Decision Making and Relevant Information	11-29,11-31
9/8	Mon	11	Decision Making and Relevant Information	11-34,11-37,11-39
9/10	Wed	11	Decision Making and Relevant Information	11-41,11-28,11-42
9/15	Mon	11	Decision Making and Relevant Information	
9/17	Wed	13	Pricing Decisions and Cost Management	13-27, 13-28
9/22	Mon	13	Pricing Decisions and Cost Management	13-23
9/24	Wed		<b>Exam 1 (Chapters 1, 2, 11, 13)</b>	
9/29	Mon	21	Capital Budgeting and Cost Analysis	21-29
10/1	Wed	21	Capital Budgeting and Cost Analysis	21-20
10/6	Mon	21	Capital Budgeting and Cost Analysis	21-34,21-28,21-30
10/8	Wed	14	Customer-Profitability Analysis (pgs. 550-562)	14-29, 14-30
10/13	Mon	14	Sales Variances (pgs. 569-575)	14-36, 14-38
10/15	Wed	14	Sales Variances (pgs. 569-575); group project info	14-37
10/20	Mon		<b>Exam 2 [(Chapters 21, 14 (pgs. 550-562, 569-575))]</b>	
10/22	Wed	22	Mgmt Control Systems, Transfer Pricing, and Multinational Considerations	
10/27	Mon	22	Mgmt Control Systems, Transfer Pricing, and Multinational Considerations	22-27,22-29
10/29	Wed	22	Mgmt Control Systems, Transfer Pricing, and Multinational Considerations	22-20,22-23,22-24
11/3	Mon	12	Strategy, Balanced Scorecard, and Strategic Profitability Analysis	12-30
11/5	Wed	12	Strategy, Balanced Scorecard, and Strategic Profitability Analysis	12-31,12-32,12-33
11/10	Mon	23	Performance Measurement, Compensation, and Multinational Considerations	
11/12	Wed	23	Performance Measurement, Compensation, and Multinational Considerations	23-22,23-28,23-31
11/17	Mon	23	Performance Measurement, Compensation, and Multinational Considerations	23-30
11/19	Wed	20	Inventory Mgmt and Just-in-Time (pgs. 764-781)	20-18, 20-19
11/24	Mon	20	Inventory Mgmt and Just-in-Time (pgs. 764-781)	20-29
11/26	Wed		<b>Exam 3 [Chapters 22, 12, 23, 20 (pgs. 764-781)]</b>	
12/1	Mon		Group Presentations	
12/3	Wed		Group Presentations /Final Exam Review	
12/8	Mon, 5:30-8pm		<b>Comprehensive Final Exam (all chapters)</b>	