

UTA College of Business Administration - Department of Accounting
Acct 4302 - Accounting for Managerial Planning and Control
Spring 2015

SECTION INFORMATION: Acct 4302-001

CLASS MEETING TIMES AND LOCATION: Mon/Wed 4:00pm – 5:20pm COB 150

INSTRUCTOR: Dr. Stephanie Rasmussen

EMAIL: srasmuss@uta.edu

OFFICE: COB 425

PHONE: 817-272-3047

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

COURSE DESCRIPTION: The role and development of accounting and other information for use in planning, control, decision making, and performance evaluation. Application of appropriate quantitative and statistical methods.

PREREQUISITES: Accounting major with junior standing and ACCT 3311 with grade of C or higher, and INSY 2303 and BSTAT 3321.

STUDENT LEARNING OUTCOMES: Learning outcomes expected from this course are:

1. Demonstrate the ability to apply the concepts and methods of internal reporting for managerial planning and control.
2. Communicate clearly and effectively ideas in both oral and written forms.

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

REQUIRED TEXTBOOKS AND OTHER COURSE MATERIALS:

Textbook: Horngren, Datar, and Rajan, Cost Accounting: A Managerial Emphasis, 15th edition, Pearson Prentice Hall, 2014 with MyAccountingLab access code. ISBN: 9780133781106 (loose leaf text) or 9780133803815 (hardcover text). You can also purchase an e-version of the text with MyAccountingLab access code.

Scantrons: One form 882-E is needed for each exam. Please bring 4 scantron forms to me as soon as possible, BEFORE the first exam. (Do not put your name on the scantrons. Clip them with a paper clip and attach a piece of paper to the scantrons with your name on the paper.)

CLASS PREPARATION: Before each class, read the assigned chapter. The “Document Sharing” section of MyAccountingLab 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.*

ATTENDANCE: 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 attendance. However, all students are expected to attend all classes and take all examinations at the scheduled times. A seating chart will be utilized so that I can learn the names of the students.

HOMEWORK: Homework problems are assigned in MyAccountingLab for nearly all chapters. Although homeworks do not have a due date and will not be graded, they are important practice opportunities that reinforce the concepts discussed in class and 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. MyAccountingLab also provides help options and will give you feedback on problem solutions.

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.

QUIZZES: Reading quizzes will be based on the assigned reading for the chapter, as noted in the syllabus. All quizzes will be administered through MyAccountingLab. They will typically be made available to you one week before they are due. All quizzes must be completed by 4pm on the due dates days noted in the Class Schedule. The purpose of these quizzes is to ensure you have gleaned basic concepts from the reading.

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 and pencil(s). Graphing calculators are not allowed. A scantron will be provided. 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 research. 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.

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

Points Distribution

Quizzes (5 x 10)	50 points
Mid-Term Exams (3 x 100)	300 points
Final Exam	150 points
Group Project	<u>100 points</u>
Total	600 points

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 in either MyAccountingLab or Blackboard. More information will be provided at the end of the semester.

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/>).

DISTINGUISHED LECTURE SERIES: the Distinguished Lecture Series jointly organized by UTA-TCU and the Ft. Worth Chapter of TSCPAs will be held on Friday, February 6, 2015 at 6:30- 8:00pm in Rosebud Theatre of the UTA University Center. The speaker is Professor Katherine Schipper, the Thomas F. Keller Professor of Business Administration at Duke University. The title of the speech is "The aftermath of IASB-FASB Convergence Efforts". A panel discussion will follow her speech with Dr. Carol Ann Frost from UNT, Dr. Ray Pfeiffer from TCU, and Dr. Bin Srinidhi from UTA as the panelists. Attendance is not required, but it is strongly encouraged. If you plan to attend, please register at <https://www.uta.edu/accounting/Test%20February%202015%20Accounting%20Lecture/LectureRegistration.aspx>.

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 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.

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.

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, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs. 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, or view the information at www.uta.edu/resources.

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/.

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	Quiz
1/21	Wed	1	Syllabus; The Manager and Management Accounting	
1/26	Mon	2	An Introduction to Cost Terms and Purposes	
1/28	Wed	11	Decision Making and Relevant Information*	Ch 2 Quiz, Due by 4pm
2/2	Mon	11	Decision Making and Relevant Information*	
2/4	Wed	11	Decision Making and Relevant Information*	
2/6	Fri		<i>Distinguished Lecture Series: Dr. Katherine Schipper; attendance strongly encouraged</i>	
2/9	Mon	13	Pricing Decisions and Cost Management	Ch 13 Quiz, Due by 4pm
2/11	Wed	13	Pricing Decisions and Cost Management	
2/16	Mon		Exam 1 (Chapters 1, 2, 11, 13)	
2/18	Wed	21	Capital Budgeting and Cost Analysis	
2/23	Mon	21	Capital Budgeting and Cost Analysis	Ch 21 Quiz, Due by 4pm
2/25	Wed	21	Capital Budgeting and Cost Analysis	
3/2	Mon	14	Customer-Profitability Analysis (pgs. 550-562)	
3/4	Wed	14	Sales Variances (pgs. 569-575)	
3/9	Mon		<i>Spring Break – No class</i>	
3/11	Wed		<i>Spring Break – No class</i>	
3/16	Mon	14	Sales Variances (pgs. 569-575); group project info	
3/18	Wed		Exam 2 [(Chapters 21, 14 (pgs. 550-562, 569-575))]	
3/23	Mon	22	Mgmt Control Systems, Transfer Pricing, and Multinational Considerations	
3/25	Wed	22	Mgmt Control Systems, Transfer Pricing, and Multinational Considerations	Ch 22 Quiz, Due by 4pm
3/30	Mon	22	Mgmt Control Systems, Transfer Pricing, and Multinational Considerations	
4/1	Wed	12	Balanced Scorecard (pgs. 476-487)	
4/6	Mon	23	Performance Measurement (pgs. 874-889)	Ch 23 Quiz (pg. 874-889), Due by 4pm
4/8	Wed	23	Performance Measurement (pgs. 874-889)	
4/13	Mon	23	Performance Measurement (pgs. 874-889)	
4/15	Wed	20	Inventory Mgmt and Just-in-Time (pgs. 764-781)	
4/20	Mon	20	Inventory Mgmt and Just-in-Time (pgs. 764-781)	
4/22	Wed		Exam 3 [Chapters 22, 12 (pgs. 476-487), 23 (pgs. 874-889), 20 (pgs. 764-781)]	
4/27	Mon		Group Presentations	
4/29	Wed		Group Presentations	
5/4	Mon		Group Presentations	
5/6	Wed		Group Presentations /Final Exam Review	
5/13	Wed, 2-4:30		Comprehensive Final Exam (all chapters)	

Note: You will not be responsible for the discussion of bottlenecks & theory of constraints on pages 441-444.