

**The University of Texas at Arlington**  
**College of Business, Department of Accounting**  
**ACCT 2302 Managerial Accounting**  
**Section 005: T/TH 7:00 - 8:50 pm COBA 150**  
**Section 006: T/TH 11:00 am - 12:20 pm COBA 139**  
**Spring 2015**

**INSTRUCTOR:** Dr. Sandra Cherie Henderson      **PHONE:** 817-272-3031 (Voice)  
**OFFICE:** COB 426      **E-MAIL:** chenderson@uta.edu \*  
**FACULTY PROFILE:** <https://www.uta.edu/profiles/sandra-henderson>  
**OFFICE HOURS:** TR 3:30 – 6:30 pm; Other times by appointment

\* Preferred method of contacting me.

**COURSE DESCRIPTION:** A study of managerial accounting concepts and techniques. Topics include cost behavior, budgeting, responsibility accounting, and product costing.

**PREREQUISITES:** ACCT 2301 with a grade of C or higher.

**COURSE OBJECTIVES:**

The primary objective of this course is to help students understand how managerial accounting information helps managers in decision-making. This course introduces students to basic managerial accounting concepts, cost, volume, profit analysis, budgeting and decision making. Specific learning outcomes for students in this course include:

- Being able to identify and compare the users and uses of financial statements and managerial statements.
- Being able to define cost concepts and classification including product cost, period costs, and cost behaviors.
- Being able to compare and contrast the job order and process costing systems and construct journal entries.
- Being able to understand the concepts and application of activity based costing.
- Being able to prepare operating and cash budgets.
- Being able to identify the relevant costs to use a decision-making model including capital budgeting.

**REQUIRED TEXTBOOK AND OTHER COURSE MATERIALS:**

**Note: Prices vary significantly depending on the type of textbook option (as described below) that you may select. Be sure to shop around!**

Textbook: Financial and Managerial Accounting (Wild, Shaw and Chiappetta 5<sup>th</sup> Ed. McGraw-Hill 2013). You are required to purchase one of the following:

1. Online version only (eBook) — accessible with McGraw-Hill Connect code
2. Binder version of the textbook + McGraw-Hill Connect code
3. Hardcover version of the textbook + McGraw-Hill Connect code

Calculator: A four function calculator is required for all examinations (four function means the calculator can only perform addition, subtraction, multiplication, and division). You are not allowed to use (1) a programmable calculator or (2) a cell phone as a calculator. If you choose not to purchase a basic four function calculator on your own, one will be provided to you on exam days.

Other: You will need a Scantron Form 882-E for each exam. Please turn in 4 blank forms to me by January 29, 2015.

**COURSE WEBSITE:** The course page on the UTA Blackboard system (<https://elearn.uta.edu>) will be the official website for this class. All course information including the syllabus, schedule, course materials, grades, and announcements will be posted to this site.

**EVALUATION:** Course grades will be assigned based on the total number of points earned during the semester. Points are allocated according to the following:

Exams (4 at 100 points)	400
Comprehensive Final Exam (Departmental)	200
Homework Assignments (10* at 7 points)	70
LearnSmart Assignments (10* at 3 points)	<u>30</u>
Total Available Points	<u>700</u>

As a general rule, the percentage of points to achieve a certain letter grade will be as follows:

A =	(630 – 700 points)	90% or more
B =	(560 – 630 points)	80% - 90%
C =	(490 – 560 points)	70% - 80%
D =	(420 – 490 points)	60% - 70%
F =	(less than 420 points)	less than 60%

\*Only the top 10 of the 11 assignments will be included. (Your lowest LearnSmart and homework grades will be dropped.)

Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels.

No final grade (nor other grade information) will be released by phone or email. I will utilize the UTA Blackboard system to post grades for homework assignments and examinations.

All examinations are closed book/closed note and will consist of calculations and theory questions. Examination formats may include multiple choice questions and longer problem questions requiring comprehensive solutions. The examinations will include questions similar to those in the homework assignments. Examination dates provided in the syllabus are subject to change. The Common Final Examination is administered by the UTA Accounting Department and will be comprehensive covering materials from Chapter 14 to Chapter 24. The date of the Common Final Examination is indicated on the schedule.

***Examination Policy:***

You are expected to take all examinations. When you take an exam, your grade will be recorded and cannot be dropped. If you have a University approved excused absence, you must notify me within the first two weeks of the semester and we will make arrangements for you to take a make-up exam. If you miss an exam due to illness and have a doctor's note, your final exam can replace the missed exam score.

If you have any questions about the points you have been assigned on one or more problems in any examination, do not try to discuss the matter with me in class as we are reviewing the examination. Write a note on a separate sheet of paper and hand it to me or bring it to my office. If you ask for your examination to be reviewed, I *will* review the *entire examination* for its grading.

All examinations must be returned to me. You are encouraged to make arrangements to review your examinations at mutually agreeable time(s) during the semester. I will keep copies of the solution key to each examination for review also.

I will provide all scratch paper and the Scantrons you turned in to me for examinations. You cannot use any of your own paper. Cell phones and other devices must be turned off and put away during exams. If your phone or other device rings, dings, vibrates or makes any other noise or if you use your phone in any way during an examination, your examination may be picked up and you will be required to leave the room. Your grade will be based on the amount of work you have completed.

Seating for all exams is assigned. I will post exam seats immediately before each exam. I reserve the right to seat or reseat any student before or during an examination.

**YOU MAY NOT REMOVE THE EXAMINATION FROM THE CLASSROOM –EITHER BEFORE, DURING OR AFTER THE TESTING PERIOD. YOU MAY NOT KEEP THE EXAMINATION OR OTHERWISE COPY IT BY ANY MEANS. THE EXAMINATION IS THE PROPERTY OF THE INSTRUCTOR AND MUST BE RETURNED. ONCE YOU HAVE STARTED THE EXAMINATION, YOU MAY NOT LEAVE THE CLASSROOM. FAILURE TO OBEY THESE INSTRUCTIONS WILL RESULT IN A GRADE OF ZERO ON THE EXAMINATION.**

**Grade Grievances:** Any appeal of a grade in this course must follow the procedures and deadlines for grade-related grievances as published in the current undergraduate / graduate catalog. See [http://www.uta.edu/catalog/content/general/academic\\_regulations.aspx#10](http://www.uta.edu/catalog/content/general/academic_regulations.aspx#10) for more information

**LearnSmart Assignments:** As part of the required assignments for each chapter covered in this course, students will answer questions using the McGraw-Hill LearnSmart (LS) system. Work with the LS system is designed to help you master the concepts that you must know in order to apply those concepts in in solution of practical problems. There are 11 separate LS assignments: one for each chapter covered in this course. Each assignment is worth 3 points. The lowest LS assignment grade will be dropped. These assignments are due by the beginning of class (7:00 pm) on the first day we cover a chapter. These dates are indicated on the class schedule. Each LS assignment takes approximately 30 to 45 minutes to complete. Do not wait until the last minute to complete the assignments

**Homework Assignments:** There will be a total of 11 homework assignments worth a total of 7 points\* during the semester. All homework assignments will be conducted online through the McGraw-Hill Connect system. Homework will appear in the "Assignments" section of the McGraw-Hill Connect website and on Blackboard and must be completed by 11:59 pm on the designated due date. You will not be able to complete the homework after the due date/time has passed and there will be no opportunities to makeup missed homework. Do not wait until the last minute to complete the assignments.

Homework assignments are designed to be a "learning experience" to help reinforce those skills necessary to do well on the examinations. *You are allowed unlimited attempts for each question/problem.* After you submit your first attempted answer, you will be informed if the answer is correct or incorrect. If it is incorrect, you may attempt it until you correctly complete the work or until the due date/time of the assignment. *You must follow the problem instructions for inputting your answer or the system will mark it wrong!*

*\*The lowest homework grade will be dropped.*

**Class Preparation:** I expect that, at a minimum, you will read the textbook material before the scheduled class. The LearnSmart assignments will help you accomplish this requirement. For some students multiple readings of the text material may be necessary to grasp all of the concepts discussed in the text. The best method of doing well in this class is to read the material and then work problems associated with the material. Repetition through working problems will help prepare you for the lectures and the exams.

I also recommend working through the Demonstration Problems and the Multiple Choice Quiz at the end of each chapter before class.

Please come to class prepared to ask questions regarding any concepts from the chapter that you do not understand. Since you are required to read before class, the entire class period will not be taken up with lecturing about all the concepts. Class time will be spent talking about more difficult concepts, answering questions you may have and working exercises and problems (i.e., applying the concepts).

**Attendance:** You are expected to attend all classes. I will use a seating chart to record student attendance, but there is not an attendance component in calculating course grades. It is more to help me learn your names.

Regularity of attendance and quality of class participation directly affect the learning process. I believe that to fully understand this material, you should avail yourself of the class lectures and discussions. If you miss a class, I encourage you to ask another student for an opportunity to borrow and discuss their class notes. Important handouts or announcements may be distributed or made during class and it is YOUR responsibility to obtain them or learn of them from me or from other students.

#### **CLASSROOM CIVILITY:**

Please be on time as class starts promptly at the designated time. Once you are in class, please stay in class for the entire time. Do not leave early and avoid disruptions with breaks during class. Your presence in class is appreciated and beneficial. Do not disrupt the ability of others to listen, learn, and ask questions. Sleeping, reading, or doing work not related to class, and talking unrelated to the discussion will not be tolerated. Excessive talking in the classroom is rude and distracting to the professor and fellow students. Students causing such distractions may be asked to leave the classroom. Turn off cell phones and other electronic devices. Do not use your cell phone or other device for text messaging or game playing in class. Remove all headphones—wired or wireless.

**Laptops, iPads, and similar devices:** A laptop (or similar device) is not required for this class, however, if you decide to use one for note taking or for an electronic copy of the textbook, please do not surf the Web or play games, etc. during class as it is distracting to your classmates. Complaints will result in your inability to have a laptop or tablet open during class.

#### **COMMUNICATION:**

I check my e-mail frequently and encourage you to use e-mail to contact me with questions or problems. I can usually answer questions quickly and easily via e-mail. I may also send you messages or instructions throughout the semester, so you will be responsible for checking your UTA e-mail. When communicating via e-mail, be sure to include the course number in the subject line and your name at the end of the e-mail. I may not respond to e-mails in which I cannot readily identify the student.

**ASSISTANCE:** The instructor enjoys working with students. Please feel free to stop by during her office hours or make an appointment.

**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/>).

**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 this course 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.

**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](mailto:resources@uta.edu), or view the information at [www.uta.edu/resources](http://www.uta.edu/resources).

**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. For the College of Business classroom 150, the nearest exit is located to the left and up the stairs to the left. 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 handicapped individuals.

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

***–Sandra Cherie Henderson***

**ACCT 2302 Sections 005 & 006**  
**TENTATIVE CLASS SCHEDULE**  
**SPRING 2015**

DATE	CHAPTER	TOPIC	DUE *	EXERCISES & PROBLEMS
20-Jan	14	Introduction Managerial Accounting Concepts and Principles		
22-Jan	14	Managerial Accounting Concepts and Principles	LS14	Ex. 14-7(1-2), 14-8(1-2), 14-10, 14-12
27-Jan	14	Managerial Accounting Concepts and Principles	HW14	Prob. 14-3(1-2), 14-7A(1-2)
29-Jan	15	Job Order Costing and Analysis	LS15	
3-Feb	15	Job Order Costing and Analysis		Ex. 15-5, 15-7, 15-11, 15-14(1-4)
5-Feb	15	Job Order Costing and Analysis	HW15	Prob. 15-1A(1-4), 15-3A(1-4)
<b>10-Feb</b>		<b>Exam 1 (Chapters 14-15)</b>		
12-Feb	16	Process Costing and Analysis	LS16	Ex. 16-4, 16-6, 16-8, 16-15
17-Feb	16	Process Costing and Analysis	HW16	Prob. 16-1A(1-2), 15-3A(1-2)
19-Feb	17	Activity-Based Costing and Analysis	LS17	Ex. 17-6, 17-7, 17-11, 17-14
24-Feb	17	Activity-Based Costing and Analysis	HW17	Prob. 17-1A, 17-3A(1-5)
26-Feb	18	Cost Behavior and Cost-Volume-Profit Analysis	LS18	Ex. 18-5, 18-7, 18-12, 18-18
3-Mar	18	Cost Behavior and Cost-Volume-Profit Analysis	HW18	Prob. 18-1A, 8-4A(1-5)
<b>5-Mar</b>		<b>Exam 2 (Chapters 16-18)</b>		
<b>10-Mar</b>		<b>Spring Break</b>		
<b>12-Mar</b>		<b>Spring Break</b>		
		<b>Business Week - March 16 - 20</b>		
17-Mar	19	Variable Costing and Performance Reporting	LS19	Ex. 19-1, 19-2, 19-8, 19-11
19-Mar	19	Variable Costing and Performance Reporting	HW19	Prob. 1901A(1-2), 19-5A
24-Mar	20	Master Budgets and Performance Planning	LS20	Ex. 20-1, 20-4, 20-6, 20-11
26-Mar	20	Master Budgets and Performance Planning	HW20	Prob. 20-3A(1-50), 20-5A(1-8)
31-Mar	21	Flexible Budgets and Standard Costs	LS21	Ex. 21-4, 21-5, 21-9A, 21-10
2-Apr	21	Flexible Budgets and Standard Costs	HW21	Prob. 21-A(1-3), 21-3A(1-4)
<b>3-Apr</b>		<b>Last Day to Drop (by 4:00 pm)</b>		
<b>7-Apr</b>		<b>Exam 3 (Chapters 19-21)</b>		
9-Apr	22	Performance Measurement and Responsibility Accounting	LS22	Ex. 22-1, 22-4, 22-5, 22-8
14-Apr	22	Performance Measurement and Responsibility Accounting	HW22	Prob. 22-2A, 22-3A
16-Apr	23	Relevant Costing for Managerial Decisions	LS23	Ex. 23-2, 23-3, 23-4, 23-6
21-Apr	23	Relevant Costing for Managerial Decisions	HW23	Prob. 23-2A, 23-5A
23-Apr	24	Capital Budgeting and Investment Analysis	LS24	Ex. 24-3, 24-4, 24-5, 24-6
28-Apr	24	Capital Budgeting and Investment Analysis	HW24	Prob. 24-2A(1-4), 24-3A(1-4)
<b>30-Apr</b>		<b>Exam 4 (Chapters 22-24)</b>		
5-May		Review		
7-May		Review		
<b>14-May</b>		<b>Comprehensive Final Exam (Departmental) - 5:30 - 8:00 pm</b>		

\* All LS assignments due by 7:00 pm and all Homework assignment due by 11:59 pm on the designated date.

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