SECTION INFORMATION: Acct 5322-001
CLASS MEETING TIMES AND LOCATION: Mon/Wed 5:30pm – 7:50pm COB 139

INSTRUCTOR: Dr. Stephanie Rasmussen EMAIL: srasmuss@uta.edu
OFFICE: COB 425 PHONE: 817-272-3047
OFFICE HOURS: Mon/Wed 4:30pm – 5:30pm 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 or equivalent.

STUDENT LEARNING OUTCOMES: The accounting department’s goals for learning outcomes in the MPA/MSA programs include:
1. Ability to demonstrate technical competency in contemporary, essential business software.
2. Ability to demonstrate critical thinking.
3. Ability to demonstrate and apply information technologies relevant to the field.
4. Ability to articulate values of ethical responsibilities.
5. Proficiency in communications.

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 (goal 2)
- 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:

Scantrons: One form 882-E is needed for each exam. Please bring 3 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. Since you are expected to read the chapters prior to class, lectures are intended to supplement the assigned reading. We will briefly discuss
some concepts from the chapter and spend most of our time working problems or discussing cases. 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 utilize the study plan in MyAccountingLab 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, a portion of your grade is based on participation, so attendance is critical.

CLASSROOM ETIQUETTE: Please be on time as class starts promptly at the designated time. Your presence in class is appreciated and beneficial. Do not disrupt the ability of others to listen, learn, and ask questions. Examples of disruptive behaviors include sleeping, reading, eating, talking unrelated to the discussion, and playing with electronic 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. If there are complaints from other students, you will be asked to discontinue use of the device.

QUIZZES: Quizzes will be based on the assigned reading for the chapter, as noted in the syllabus. All quizzes will be administered through MyAccountingLab. Quizzes are not timed, and you do not need to complete the quiz in one sitting. However, once you answer a question you are unable to go back to previous questions. You are allowed two attempts per quiz. If you use both attempts for a given quiz, your final score will be the highest of the two quiz grades. All quizzes are currently available to you, and due dates and times are shown in the course schedule. The purpose of the quizzes is to ensure you have gleaned basic concepts from the reading — including the ability to complete some basic problems on your own.

CASES: Cases will be discussed in class on the dates indicated in the course schedule. All case documents are available in a folder entitled “Cases” in the “Document Sharing” section MyAccountingLab. You are responsible for preparing a case memo that addresses the end-of-case questions noted in the course schedule. On the day of a case discussion, please bring two copies of your memo – one copy will be turned in to me at the beginning of class and the second copy will be a reference for you during our in-class case discussion. The case portion of your grade is based on both the write-up you submit and your participation during case discussions.

EXAMS: There will be three exams during the semester: two 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, short answer questions, and 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. Exam questions are typically more difficult than the questions on your quizzes.

On exam days, I will provide everything you need (exam, scantron, pencils, calculator). Seats will be randomly assigned for each exam. You will be asked to put your backpacks, other bags, and books (i.e., all of your belongings) 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 conducting research related to current managerial accounting topics. Each group will prepare a formal written report and an oral presentation of the project. Detailed information about the group project is provided in a separate document.

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

<table>
<thead>
<tr>
<th>Points Distribution</th>
<th>100 points</th>
<th>200 points</th>
<th>150 points</th>
<th>100 points</th>
<th>550 points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quizzes and Cases (10 x 10)</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>F</td>
</tr>
<tr>
<td>Mid-Term Exams (2 x 100)</td>
<td>495 - 550 points</td>
<td>440 - 494 points</td>
<td>385 - 439 points</td>
<td>330 - 384 points</td>
<td>0 - 329 points</td>
</tr>
<tr>
<td>Final Exam</td>
<td>≥ 90%</td>
<td>≥ 80%</td>
<td>≥ 70%</td>
<td>≥ 60%</td>
<td>&lt; 60%</td>
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<tr>
<td>Group Project</td>
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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/aoa/faq/).

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 that all students 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.
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Topic</th>
<th>Deliverable</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/8</td>
<td>Mon</td>
<td>1, 2</td>
<td>Syllabus; Group project information; The Manager and Management Accounting; An Introduction to Cost Terms and Purposes</td>
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<tr>
<td>6/10</td>
<td>Wed</td>
<td>11</td>
<td>Decision Making and Relevant Information</td>
<td>Patterson Mfg. Case (Questions 1, 3, 4, 5)</td>
</tr>
<tr>
<td>6/17</td>
<td>Wed</td>
<td>13</td>
<td>Pricing Decisions and Cost Management</td>
<td>Ch 11 Quiz (due 5:30pm)</td>
</tr>
<tr>
<td>6/22</td>
<td>Mon</td>
<td>13</td>
<td>Pricing Decisions and Cost Management</td>
<td>Mercedes-Benz Case (Questions 2, 3, 5, 6); Group and topic selections (due 5:30pm)</td>
</tr>
<tr>
<td>6/24</td>
<td>Wed</td>
<td>20</td>
<td>Inventory Mgmt and Just-in-Time (pgs. 764-781)</td>
<td>Ch 13 Quiz (due 5:30pm)</td>
</tr>
<tr>
<td>6/29</td>
<td>Mon</td>
<td>14</td>
<td><strong>Exam 1 [Chapters 1, 2, 11, 13, 20 (pg. 764-781)]</strong> Customer-Profitability Analysis (pgs. 550-562)</td>
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<tr>
<td>7/1</td>
<td>Wed</td>
<td>14</td>
<td>Customer-Profitability Analysis and Sales Variances (pgs. 550-562, 569-575)</td>
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<tr>
<td>7/6</td>
<td>Mon</td>
<td>21</td>
<td>Capital Budgeting and Cost Analysis</td>
<td>Ch 14 Quiz (due 5:30pm)</td>
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<tr>
<td>7/8</td>
<td>Wed</td>
<td>21</td>
<td>Capital Budgeting and Cost Analysis</td>
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<tr>
<td>7/13</td>
<td>Mon</td>
<td>22</td>
<td>Mgmt Control Systems, Transfer Pricing, and Multinational Considerations</td>
<td>Caribbean Brewers Case (See first page of case document for questions)</td>
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<tr>
<td>7/15</td>
<td>Wed</td>
<td>22</td>
<td>Mgmt Control Systems, Transfer Pricing, and Multinational Considerations</td>
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<tr>
<td>7/20</td>
<td>Mon</td>
<td>12</td>
<td><strong>Exam 2 [Chapters 14 (pgs. 550-562, 569-575), 21, 22]</strong> Strategy, Balanced Scorecard, and Strategic Profitability Analysis</td>
<td>Ch 22 Quiz (due 5:30pm)</td>
</tr>
<tr>
<td>7/22</td>
<td>Wed</td>
<td>12, 23</td>
<td>Strategy, Balanced Scorecard, and Strategic Profitability Analysis; Performance Measurement, Compensation, and Multinational Considerations</td>
<td>Tri-Cities Community Bank Case (Case A Questions 1, 2; Case B Questions 1, 3)</td>
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<tr>
<td>7/27</td>
<td>Mon</td>
<td>23</td>
<td>Performance Measurement, Compensation, and Multinational Considerations</td>
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<tr>
<td>7/29</td>
<td>Wed</td>
<td></td>
<td>Group Presentations /Final Exam Review</td>
<td>Ch 23 Quiz (due 5:30pm)</td>
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<tr>
<td>8/3</td>
<td>Mon</td>
<td></td>
<td><strong>Comprehensive Final Exam (all chapters)</strong></td>
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</table>
To register for ACCT 5322-001 SU 2015:

2. Under Register, click Student.
3. Enter your instructor’s course ID: rasmussen32156, and click Continue.
4. Sign in with an existing Pearson account or create an account:
   - If you have used a Pearson website (for example, MyITLab, Mastering, MyMathLab, or MyPsychLab), enter your Pearson username and password. Click Sign in.
   - If you do not have a Pearson account, click Create. Write down your new Pearson username and password to help you remember them.
5. Select an option to access your instructor’s online course:
   - Use the access code that came with your textbook or that you purchased separately from the bookstore.
   - Buy access using a credit card or PayPal.
   - If available, get 14 days of temporary access. (Look for a link near the bottom of the page.)
6. Click Go To Your Course on the Confirmation page. Under MyLab & Mastering New Design on the left, click ACCT 5322-001 SU 2015 to start your work.

Retaking or continuing a course?

If you are retaking this course or enrolling in another course with the same book, be sure to use your existing Pearson username and password. You will not need to pay again.

To sign in later:

2. Click Sign in.
3. Enter your Pearson account username and password. Click Sign in.
4. Under MyLab & Mastering New Design on the left, click ACCT 5322-001 SU 2015 to start your work.

Additional Information

See Students > Get Started on the website for detailed instructions on registering with an access code, credit card, PayPal, or temporary access.