ACCT 5322 Accounting for Management Planning and Control
Spring 2016

INSTRUCTOR: Dr. Stephanie Rasmussen       EMAIL: srasmuss@uta.edu
OFFICE NUMBER: COB 425        OFFICE PHONE: 817-272-3047
OFFICE HOURS: Tues/Thurs 12:30pm-1:30pm or by appointment

FACULTY PROFILE: https://www.uta.edu/profiles/stephanie-rasmussen

SECTION INFORMATION: Acct 5322-002
TIME AND PLACE OF CLASS MEETINGS: Tues/Thurs 2:00pm – 4:50pm COB 348

Welcome to Acct 5322! I am looking forward to spending this semester with you. Please read the syllabus carefully to ensure that you understand my expectations and requirements. I have made several changes to the course this semester such as creating basic problem-solving videos for you to watch outside of class and closely linking our chapter discussions to recent news stories about real companies. I am excited about these changes and will be asking for your opinions and feedback during the semester. Your feedback is important and will be highly valued by me as I work to continually improve Acct 5322 for future semesters!

DESCRIPTION OF COURSE CONTENT: 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 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.)

Blackboard: We will use Blackboard for online management of this course, and you can access MyAccountingLab directly from our class Blackboard page.

CLASS PREPARATION AND STUDY TIPS:

*Beyond the time spent in class, students should expect to spend an additional 15-20 hours per week in course-related activities (e.g., reading assignments, participation activities/quizzes, preparing for exams).

Before Class: Read the assigned pages, watch any assigned videos, and complete any participation activities noted on the Course Schedule later in the syllabus. All videos and participation activities are located within the relevant chapter’s folder in the “Course Materials” section of Blackboard. Also in the chapter folders are lecture slides (Power Point). I encourage you to print or download these materials and bring them to class. Lectures are intended to supplement the assigned reading.

During Class: We will use the Power Point slides as an outline for our class discussions and spend a lot of time working problems in class. All in-class problems are noted in the lecture slides and come from our textbook, so you will want to bring your textbook to class. Class time will also be used to discuss your participation activities and other current events. 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 and also utilize the following study resources:

Pre- and Post-Tests: Ungraded pre- and post- tests are available for each chapter in MyAccountingLab, and they are a great way to gauge your understanding of the material. To access the pre- and post-tests, click on the MyAccountingLab link on the left-hand menu in Blackboard, select MyAccountingLab All Assignments, select Take a Quiz/Test.

Homework: MyAccountingLab contains homework problems 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. Your class notes and textbook can help guide you through the homework problems. MyAccountingLab also provides help options and will give you feedback on problem solutions. To access the homework, click on the MyAccountingLab link on the left-hand menu in Blackboard, select MyAccountingLab All Assignments, select Do Homework.

Study Plan: For further study resources, check out the Study Plan in MyAccountingLab for additional practice problems and quizzes (also ungraded). To access the Study Plan, click on the MyAccountingLab link on the left-hand menu in Blackboard, select MyAccountingLab Course Home, select Study Plan, click the blue link for View All Chapters.
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 problems is probably the best indication of the extent to which you have reached the goals of the class.*

**DESCRIPTIONS OF MAJOR ASSIGNMENTS AND EXAMINATIONS**

**Participation activities:** One participation activity is noted in the Course Schedule for most days that we will meet, and these participation activities are included in the related chapter folders under “Course Materials” in Blackboard. Activities with a company name or topic (e.g., Sports Illustrated, JIT risks) are worth one point each and involve either a brief reading or video followed by questions that you need to complete and submit through Blackboard. Three case activities are worth 10 points each and involve reading a case, submitting question answers through Blackboard, and discussing the case in class. All Blackboard submissions will be checked for plagiarism and cheating using SafeAssign. You will be able to review the SafeAssign results, and can submit the assignment as second time if your SafeAssign score was high. Two participation activities involve in-class participation in a 10-minute group project meeting and evaluation of your classmates’ group presentations. All participation assignments that involve question submissions must be completed by the start of class on the days for which they are assigned. *You will not receive points for participation activities that are submitted late or class participation activities which you do not attend.*

**Quizzes:** Five chapter-related quizzes (10 points each) will be given this semester. Each quiz is based on the assigned reading for the chapter, as noted in the syllabus. The purpose of these quizzes is to ensure you have gleaned basic concepts from the reading and can complete a few problems on your own. You have two attempts per quiz, and the highest score of the two attempts will be your grade for the quiz. All quizzes are available to you on the first day of class and are due at the start of class on the due dates days noted in the Course Schedule. *You will not receive points for quizzes that are submitted late.* To access the quizzes, click on the MyAccountingLab link on the left-hand menu in Blackboard, select MyAccountingLab All Assignments, select Take a Quiz/Test.

A Plagiarism quiz must also be completed, as shown on the course schedule. Completion of this quiz is a requirement for the group project discussed below.

**Exams:** There are three exams during the semester: two mid-terms (150 points each) and one final exam (150 points). 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, I will provide all materials you need: exam, pencil, calculator, and scantron. 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. You are also not allowed to wear an Apple watch or similar device during the exam. I will assign seats on exam days, and seat assignments will change for each exam. I also reserve the right to move any student to a different seat during any exam.

**Make-Up Exams:** 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 researching a topic relevant to managerial accountants. Each group will prepare a formal written report and an oral presentation for their project. Detailed information about the group project will be provided separately.

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 section, 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.

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.

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

<table>
<thead>
<tr>
<th>Points Distribution</th>
<th>Grading Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td></td>
</tr>
<tr>
<td>40 points</td>
<td>A 576 – 640 points ≥ 90%</td>
</tr>
<tr>
<td>Quizzes (5 x 10)</td>
<td>B 512 – 575 points ≥ 80%</td>
</tr>
<tr>
<td>Mid-Term Exams (2 × 150)</td>
<td>C 448 – 511 points ≥ 70%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>D 384 – 447 points ≥ 60%</td>
</tr>
<tr>
<td>Group Project</td>
<td>F 0 – 383 points &lt; 60%</td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>640 points</td>
<td></td>
</tr>
</tbody>
</table>

All grades will all be maintained in the Blackboard gradebook. No final grade will be released by phone or email. Final grades will be posted in Blackboard once the semester is complete.

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: UT 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), 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). 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.

**Counseling and Psychological Services, (CAPS)** [www.uta.edu/caps](http://www.uta.edu/caps/) or calling 817-272-3671.

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 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://uta.edu/eos). For information regarding Title IX, visit [www.uta.edu/titleIX](http://www.uta.edu/titleIX).*

**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 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](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](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 outside our classroom and down the stairs to the right. For students requiring assistance, proceed to the exit at the end of the corridor where the Dean’s office is located (COB 334). 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 http://www.uta.edu/universitycollege/resources/index.php

**THE ENGLISH WRITING CENTER (411LIBR):** Hours are 9 am to 8 pm Mondays-Thursdays, 9 am to 3 pm Fridays and Noon to 5 pm Saturdays and Sundays. Walk In Quick Hits sessions during all open hours Mon-Thurs. Register and make appointments online at http://uta.mywconline.com. Classroom Visits, Workshops, and advanced services for graduate students and faculty are also available. Please see www.uta.edu/owl for detailed information.

---

**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
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. Schedule adjustments will be communicated either by verbal or written statement – Stephanie Rasmussen

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chpt</th>
<th>Topic/Reading</th>
<th>Ungraded Hwk.</th>
<th>Participation Activities</th>
<th>Quiz Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/22</td>
<td>Tues</td>
<td>1,2</td>
<td>Syllabus; The Manager and Management Accounting; An Introduction to Cost Terms and Purposes; Group project information</td>
<td>Ch 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3/24</td>
<td>Thurs</td>
<td>11</td>
<td>Decision Making and Relevant Information (pgs. 424-440), Video 11-1, Video 11-2</td>
<td></td>
<td>Sports Illustrated</td>
<td></td>
</tr>
<tr>
<td>3/29</td>
<td>Tues</td>
<td>11</td>
<td>Decision Making and Relevant Info (pgs. 444-451), Video 11-3</td>
<td>Ch 11</td>
<td>Patterson Mfg. Case</td>
<td></td>
</tr>
<tr>
<td>3/31</td>
<td>Thurs</td>
<td>13</td>
<td>Pricing Decisions and Cost Management (pgs. 516-536), Video 13-1, Video 13-2</td>
<td>Ch 13</td>
<td>Brazilian Sugar</td>
<td>Ch 11</td>
</tr>
<tr>
<td>4/5</td>
<td>Tues</td>
<td>20</td>
<td>Inventory Mgmt, Just-in-Time (pgs. 764-781), Video 20-1</td>
<td>Ch 20</td>
<td>JIT Risks</td>
<td>Ch 13</td>
</tr>
<tr>
<td>4/7</td>
<td>Thurs</td>
<td></td>
<td>Group Project Research and Communication</td>
<td>10-minute meetings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4/12</td>
<td>Tues</td>
<td>21</td>
<td>Exam 1 [Chapters 1, 2, 11 (pgs. 424-440, 444-451), 13, 20 (pgs. 764-781)]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Capital Budgeting and Cost Analysis (pgs. 802-823), Video 21-1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4/14</td>
<td>Thurs</td>
<td>21</td>
<td>Capital Budgeting and Cost Analysis (pgs. 802-823), Video 21-2; Business Speaker</td>
<td>Ch 21</td>
<td>Speaker prep</td>
<td></td>
</tr>
<tr>
<td>4/19</td>
<td>Tues</td>
<td>21/14</td>
<td>Sales Variances (pgs. 569-575), Video 14-2, Mgmt Control Systems, Transfer Pricing, and Multinational Considerations (pgs. 840-846)</td>
<td>Ch 14</td>
<td>Jiminy Peak Mt. Resort Case</td>
<td></td>
</tr>
<tr>
<td>4/21</td>
<td>Thurs</td>
<td>14/22</td>
<td>Mgmt Control Systems, Transfer Pricing, and Multinational Considerations (pgs. 846-862), Video 22-1, Video 22-2</td>
<td>Ch 22</td>
<td>Dyson</td>
<td>Ch 14</td>
</tr>
<tr>
<td>4/26</td>
<td>Tues</td>
<td>22</td>
<td>Exam 2 [Chapters 14 (pgs. 550-562, 569-575), 21, 22]</td>
<td>Ch 12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4/28</td>
<td>Thurs</td>
<td>23</td>
<td>Performance Measurement, Compensation, and Multinational Considerations (pgs. 874-889)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5/3</td>
<td>Tues</td>
<td></td>
<td>Group Presentations</td>
<td></td>
<td>Evaluate presentations</td>
<td></td>
</tr>
<tr>
<td>5/5</td>
<td>Thurs</td>
<td>23</td>
<td>Performance Measurement and Compensation (pgs. 874-889); Video 23-1</td>
<td>Ch 23</td>
<td>Best Buy</td>
<td></td>
</tr>
<tr>
<td>5/10</td>
<td>Tues</td>
<td>12</td>
<td>Strategy and Balanced Scorecard (pgs. 476-487); Final Exam Review</td>
<td></td>
<td>Tri-Cities Community Bank Case</td>
<td>Ch 23</td>
</tr>
<tr>
<td>5/12</td>
<td>Thurs</td>
<td></td>
<td>Comprehensive Final Exam (all chapters)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Get Started
With Pearson’s MyLab & Mastering and Blackboard Learn

Enter Your Blackboard Course

1 Sign in to Blackboard Learn and enter your Blackboard course.
2 Select the MyAccountingLab link on the left side of the screen.
Then select any Pearson link that appears in the Content area.
3 Go to Get Access to Your Pearson Course Content.

Get Access to Your Pearson Course Content

1 Accept the End-User License Agreement and Privacy Policy.
   If you previously linked your Blackboard and Pearson accounts, you go directly to the Pearson payment page. Skip to step 3.
2 To link your Blackboard and Pearson accounts, do one of the following:
   • If you already have a Pearson account, enter your username and password.
     Tip: To look up your Pearson account, select Forgot your username or password?
   • If you do not have a Pearson account, select Create and follow the prompts to create a new account.
3 To get access to your Pearson course, do one of the following:
   • Select Access Code, enter your access code, and select Finish.
   • Under Use a Credit Card or PayPal, select the button with the applicable price and enter your payment information.
   • Get temporary access without payment for 14 days. (You can pay for full access when temporary access expires or when you’re ready.)
4 When the registration is complete, the You’re Done page appears and you get a confirmation email. You can close the You’re Done page and return to your Blackboard course. From now on, when you select any of the MyLab & Mastering links in your Blackboard course, your MyLab & Mastering course immediately opens in a new tab.

Note: In the future, it is recommended you enter your MyLab & Mastering course through Blackboard.

Need Help?

See Help for MyLab & Mastering with Blackboard Learn.
Go to our YouTube channel where students and instructors can find getting started videos.
Contact Pearson 24/7 Technical Support. To provide them with your details in an export file, enter your Blackboard course and go to Tools>Pearson’s MyLab & Mastering>Diagnostics. (If you don’t have access to the Tools page, please contact your instructor for Diagnostics information.)