Instructor Information

Instructor: William H. Wilson, CPA, CFA

Office Number: COBA 427

Office Telephone Number: 817-272-7029 (department phone number)

Email Address: bwilson@uta.edu (email is the best way to reach me)

Faculty Profile: https://www.uta.edu/profiles/william-wilson

Office Hours: Monday/Wednesday 4:00-5:00 PM and by appointment

Course Information

Section Information: ACCT 2302-004

Time and Place of Class Meetings: Monday/Wednesday 7:00-8:20 PM in COBA 348

Description of Course Content:
The official course description of ACCT 2302 is “A study of managerial accounting concepts and techniques. Topics include cost behavior, budgeting, responsibility accounting, and product costing. Prerequisite: ACCT 2301 with a grade of C or higher.” I suspect that you are anxious to find out how this class will connect to your interests and future plans. For those of you who are accounting majors, you are probably wondering how managerial accounting differs from financial accounting and whether managerial accounting is something you will enjoy. For those of you who are non-accounting majors, you may feel this class is a hurdle you need to overcome on the path to your major coursework.

I strongly believe that this is the most useful accounting class you will ever take. I say that not because I teach the class, but because one of the most important uses of accounting information is to help managers and business professionals make day-to-day internal business decisions. We will be learning how to use accounting information for internal decision making all semester long. That makes this class incredibly relevant for anyone who expects to work for an organization where money comes in (as revenue or donations) and money is spent. We will also talk about how many of the topics in this class are relevant to you in your personal life.

Student Learning Outcomes:
At the end of this course, I hope you will have a foundational knowledge of managerial accounting, improved critical thinking skills, and an enhanced professional identity. The means we will use to achieve these learning outcomes is described in the following table:

<table>
<thead>
<tr>
<th>Student Learning Outcome</th>
<th>Means to Achieve</th>
</tr>
</thead>
<tbody>
<tr>
<td>SLO 1: Demonstrate a foundational knowledge of managerial accounting</td>
<td>Read about, discuss, and practice basic concepts and techniques of managerial accounting</td>
</tr>
<tr>
<td>SLO 2: Demonstrate critical thinking skills</td>
<td>Apply product costing techniques, classify costs by behavior, conduct cost-volume-profit analysis, prepare budgets, conduct cost-benefit analysis, and evaluate performance</td>
</tr>
<tr>
<td>SLO 3: Develop a professional identity</td>
<td>Attend class, use appropriate email etiquette, develop Excel skills, adhere to ethical standards</td>
</tr>
</tbody>
</table>
Required Textbooks and Other Course Materials:


  Students should pick only one of the following (both options include MyAccountingLab access):

  3. Online access to MyAccountingLab without eText (available through Pearson website) + textbook rental through Amazon or a similar service. Many of my former students have found this to be the most cost effective method.

Homework assignments, and dynamic study modules will be completed through MyAccountingLab. Please follow MyAccountingLab access instructions at end of the syllabus.

- **Scantrons**: One form SC882-E (BLUE COLOR) is needed for each exam. You are required to turn in 4 scantron forms on or before Sept 11th. (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.)

- **Canvas**: We will use Canvas for online management of this course.

Descriptions of major assignments and examinations:

**Quizzes**: An in-class quiz will be conducted during each class session starting on Wed Aug 28 (except no in-class quiz will be given on review days and exam days). Each quiz will be worth 5 points however, there may be more or less than 5 questions each day. The quizzes may be administered on paper and/or electronically through www.learningcatalytics.com. Thus, you will need to bring a computer, tablet or smart phone to class each day. Since it is unreasonable to expect that you will never miss class, your lowest three in-class quiz scores will be dropped from your point total when calculating your grade for the course. A total of 85 points are available from in-class quizzes.

**Dynamic Study Modules (DSM)** - Each of the 11 chapters in the text has a Dynamic Study Module (DSM). These are assigned to you in MyAccountingLab. Note that these are due the day of the exam that they cover. For example, the DSM for chapters 1-4 is due BEFORE 7:00 PM on Sep 25. It is recommended that you do each one soon after we complete the chapter in class. The lowest will be dropped and you will earn up to 5 points on the remaining 10 for a total of 50 points.

**Homework Assignments**: MyAccountingLab contains an assignment for each chapter called Homework. The purpose of homework is to provide an opportunity for you to practice chapter-related problems outside of class and help reinforce those critical thinking skills necessary to do well on the examinations. You will also develop Excel skills through several homework problems this semester. You have three submission attempts per homework question. The homework assignment for each chapter must be completed by 7:00 PM Central Time on the date listed on the Course Schedule. You will not be able to complete homework after the due date has passed, and there will be no opportunities to makeup missed homework assignments. **You must follow the instructions given in MyAccountingLab for inputting your answer or the system will mark your answer wrong.** There are 11 homework assignments worth 15 points each. Your lowest homework grade will be dropped from your point total when calculating your grade for the course, resulting in 150 possible points available from Homework.

Homework assignments can be accessed at www.pearson.com/mylab.

**Exams**: Four exams will be administered during the semester as per the attached Course Schedule. Exams 1 thru 3 will cover material from specific chapters as noted on the schedule and are worth 200 points each. The fourth exam will be a Comprehensive Final Exam and is worth 400 points. See the Class Preparation and Study Tips section of the syllabus for suggestions on how to best prepare for exams.

Please note the following:
a. The Exam dates are listed on the attached Course Schedule. Please be advised that the dates are subject to change, but changes in exam dates are very unlikely. If a change to an exam date does occur, it will be announced in class and in Canvas.
b. Missed Exams- Please inform me in person or by email prior to the exam date if you must miss an exam for a valid reason (serious illness). In such instances, your score on the comprehensive final exam will replace the missed exam. You must provide verifiable written documents to be excused from an exam. You will only be permitted to miss a maximum of one of the three exams. If you miss an exam without being excused, you will receive a zero for that exam.

Exam Day Rules:
a. Exam day seating assignments will be random and different than your normally assigned seat.
b. I will provide all scantrons on exam days. Students are allowed to use their own calculator if they choose, but it cannot be a graphing calculator, business/financial calculator, Apple watch, or cellphone. I will provide calculators for those students who prefer to use a departmental calculator. All personal belongings must be placed on the side or front of the classroom during the exam. (Note: all students will be required to use a departmental calculator for the comprehensive final exam).
c. Phones and Electronic Devices: On exam days, please turn off your cellular phones and/or other electronic devices and place them in your bag placed on the side or font of the classroom.
d. No books or notes may be used during exams.
e. No “scratch” paper is allowed in the examination.
f. The instructor reserves the right to seat and/or re-seat any student before or during an exam.
g. Please come to class five (5) minutes early on exam days.
h. You must be prepared to present some form of personal identification that includes your picture (your student ID or driver’s license) at the regular exams and the final exam.
i. Once a regular exam or final exam has started, no student may leave the examination room until he or she has finished the exam and turned it in to the instructor.
j. Any exam that is removed from the exam proctor’s presence will receive an automatic grade of zero.
k. At the end of exam time, all outstanding exams will be collected and you must leave the room. If you do not relinquish your exam upon my request and prior to the instructor’s departure from the room, a zero will be recorded for your exam grade.

Other Requirements:
As part of this course, you are required to register for and attend a zero-credit accounting lab that meets for 50 minutes each week. The lab will be led by an IDEAS Center peer educator of an Accounting Department PhD student who is embedded in the ACCT 2302 course. Labs will provide you with the opportunity for additional practice of the concepts and problems that you will learn about in class. Your active participation in the lab and successful completion of lab assignments accounts for 60 points available for this course, which equates to approximately 5% of your course grade. Refer to the separate syllabus of the accounting lab for more information.

Grading Information

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

In-class Quizzes (17 x 5 pts)  
85 pts
Homework (10 x 15 pts)  
150 pts
Dynamic Study Modules  
50 pts
Accounting Lab (10 x 6 pts)  
60 pts
Exams 1-3 (3 x 200 pts)  
600 pts
Comprehensive Common Final Exam  
400 pts
Total  
1,345 pts

Grading Scale

A  1,211 – 1,345 pts  ≥ 90%
B  1,076 – 1,210 pts  ≥ 80%
C  942 – 1,075 pts  ≥ 70%
D  807 – 941 pts  ≥ 60%
F  0 – 806 pts  < 60%

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 University Catalog. [See Undergraduate Grading Policies. For student complaints, see Student Complaints.]

Expectations for Out-of-Class Study:
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! Those who do well in this accounting course are usually those students who have mastered the course material and can demonstrate that by working problems and answering questions similar to those from class. Your skill and speed at solving problems is a strong indication of whether you are adequately prepared for an exam.

Beyond the time spent in class, students should expect to spend an additional 9-12 hours per week in course-related activities (e.g., reading assignments, homework, preparing for exams). I recommend that you put all exam dates and assignment due dates listed in the Course Schedule on your personal calendar as soon as possible! I will not remind you about exam dates or due dates.

Before Class:
- Read assigned material and take notes. Reading the assigned chapters and taking notes as you read is critical as not all information from the chapter will be discussed in class.

During Class:
- Attend class regularly! This will significantly increase your likelihood of success in the class.
- Bring the notes you took when reading and your textbook to class (in-class problems will all come from the textbook).
- Come prepared to ask questions about concepts from the chapter that you do not understand.
- Participate in the discussion and class activities!

After Class:
- Set aside time each week, and several days before an exam, to study exclusively for ACCT 2302. It is helpful to schedule large blocks of time (2+ hrs) where you can focus.
- Utilize the IDEAS Center tutoring hours to answer questions you may have.
- Consider making plans to study with a friend for at least a few hours before each exam. Your friend can often help explain things you may not understand, and you can ask each other study questions.
- To study concepts: I highly recommend
Study the notes you took when reading.
Read the “Decision Guidelines” half-way through and at the end of the chapter.
Answer the “Quick Check” questions at the end of the chapter.
Make flashcards of terms and concepts you don’t know or that are confusing to you. Then use the flashcards as one of your study activities.
Use the Study Plan and/ Dynamic Study module in MyAccountingLab for extra practice.

To study problems: I recommend you focus most of your time re-working the in-class problems. Your directed reading guide and lecture framework notes will give you access to the formulas/processes needed to work problems. **Studying problems involves much more than just looking at a solution to a problem!** I recommend re-working the in-class problems several times leading up to the exam.

- The first time you rework the problem, have the problem and your notes in front of you (but not the solution). Only look to the solution as a last resort and to check your answer.
- The second time you work the problem, put away your class notes and only have the problem out. Try to work the problem without looking at your class notes or solution. If you reach a point where you need help, refer to your class notes or the solution to help you finish the problem. Check your answer against the solutions.
- Continue this process until you can correctly work the problem without looking at your class notes or the solution. For some problems, you might reach this point quickly. For other problems, it may take many attempts before you can do this. Don’t get discouraged!
- One of the best things you can do when studying problems is to re-work the **same** problem over several days in a row to help reinforce your learning!
- You should also work the Summary problems that appear half-way through and at the end of the chapter. The solutions for these problems are printed in the textbook.

<table>
<thead>
<tr>
<th>Suggested Study Tools</th>
<th>Reinforcement of</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Concepts</td>
</tr>
<tr>
<td>In-class problems</td>
<td></td>
</tr>
<tr>
<td>Textbook resources</td>
<td></td>
</tr>
<tr>
<td>Decision Guidelines (half-way through and at end of each chapter)</td>
<td>X</td>
</tr>
<tr>
<td>Try It! Problems (scattered throughout each chapter)</td>
<td></td>
</tr>
<tr>
<td>Summary Problems with solutions (half-way through and at end of each chapter)</td>
<td></td>
</tr>
<tr>
<td>Accounting Vocabulary (End of Chapter)</td>
<td></td>
</tr>
<tr>
<td>Quick Check (End of Chapter)</td>
<td></td>
</tr>
<tr>
<td>MyAccountingLab resources</td>
<td></td>
</tr>
<tr>
<td>Online Flashcards (available by chapter in Multimedia Library)</td>
<td></td>
</tr>
<tr>
<td>Study Plan</td>
<td>X</td>
</tr>
<tr>
<td>Dynamic Study Modules</td>
<td></td>
</tr>
</tbody>
</table>

**Course Schedule**

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.
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Topic</th>
<th>Reading Assignment</th>
<th>Quiz Day</th>
<th>Due by 7 PM CST</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/21</td>
<td>Wed</td>
<td>Syllabus and Introduction to the course</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8/26</td>
<td>Mon</td>
<td>Ch 1 – Introduction to Managerial Accounting</td>
<td>Pgs. 1-26</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8/28</td>
<td>Wed</td>
<td>Ch 2 – Building Blocks of Managerial Accounting</td>
<td>Pgs. 48-64</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>9/2</td>
<td>Mon</td>
<td>Labor Day Holiday- No Class</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9/4</td>
<td>Wed</td>
<td>Ch 2 – Building Blocks of Managerial Accounting</td>
<td>Pgs. 65-77</td>
<td>Yes</td>
<td>Ch 1 Homework</td>
</tr>
<tr>
<td>9/6</td>
<td>Fri</td>
<td>Census Date</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9/9</td>
<td>Mon</td>
<td>Ch 3 – Job Costing</td>
<td>Pgs. 104-126</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>9/11</td>
<td>Wed</td>
<td>Ch 3 – Job Costing</td>
<td>Pgs. 127-146</td>
<td>Yes</td>
<td>Ch 2 Homework, Submit Scantrons</td>
</tr>
<tr>
<td>9/16</td>
<td>Mon</td>
<td>Ch 4 – ABC, Lean Operations, Costs of Quality</td>
<td>Pgs. 175-197</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>9/18</td>
<td>Wed</td>
<td>Ch 4 – ABC, Lean Operations, Costs of Quality</td>
<td>Pgs. 198-212</td>
<td>Yes</td>
<td>Ch 3 Homework</td>
</tr>
<tr>
<td>9/23</td>
<td>Mon</td>
<td>Wrap Up Day</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9/25</td>
<td>Wed</td>
<td>Exam 1 (Chapters 1-4)</td>
<td>Chapter 4 Homework</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9/30</td>
<td>Mon</td>
<td>Ch 6 – Cost Behavior</td>
<td>Pgs. 307-321</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>10/2</td>
<td>Wed</td>
<td>Ch 6 – Cost Behavior</td>
<td>Pgs. 322-345</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>10/7</td>
<td>Mon</td>
<td>Ch 7 – Cost-Volume-Profit Analysis</td>
<td>Pgs. 381-395</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>10/9</td>
<td>Wed</td>
<td>Ch 7 – Cost-Volume-Profit Analysis</td>
<td>Pgs. 396-414</td>
<td>Yes</td>
<td>Ch 6 Homework</td>
</tr>
<tr>
<td>10/14</td>
<td>Mon</td>
<td>Ch 8 – Relevant Costs for Short-Term Decisions</td>
<td>Pgs. 443-459</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>10/16</td>
<td>Wed</td>
<td>Ch 8 – Relevant Costs for Short-Term Decisions</td>
<td>Pgs. 460-476</td>
<td>Yes</td>
<td>Ch 7 Homework</td>
</tr>
<tr>
<td>10/21</td>
<td>Mon</td>
<td>Wrap Up Day</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/23</td>
<td>Wed</td>
<td>Exam 2 (Chapters 6-8)</td>
<td>Ch 8 Homework</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10/28</td>
<td>Mon</td>
<td>Ch 9 – Master Budget</td>
<td>Pgs. 507-523</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>10/30</td>
<td>Wed</td>
<td>Ch 9 – Master Budget</td>
<td>Pgs. 524-531</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>11/1</td>
<td>Fri</td>
<td>Last Day to Drop</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/4</td>
<td>Mon</td>
<td>Ch 9 – Master Budget</td>
<td>Pgs. 531-539</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>11/6</td>
<td>Wed</td>
<td>Ch 10 – Performance Evaluation</td>
<td>Pgs. 583-602</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>11/11</td>
<td>Mon</td>
<td>Ch 10 – Performance Evaluation</td>
<td>Pgs. 603-616</td>
<td>Yes</td>
<td>Ch 9 Homework</td>
</tr>
<tr>
<td>11/13</td>
<td>Wed</td>
<td>Ch 11 – Standard Costs and Variances</td>
<td>Pgs. 653-670</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>11/18</td>
<td>Mon</td>
<td>Ch 11 – Standard Costs and Variances</td>
<td>Pgs. 671-678</td>
<td>Yes</td>
<td>Ch 10 Homework</td>
</tr>
<tr>
<td>11/20</td>
<td>Wed</td>
<td>Wrap Up Day</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/25</td>
<td>Mon</td>
<td>Exam 3 (Chapters 9-11)</td>
<td>Ch 11 Homework</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11/27</td>
<td>Wed</td>
<td>Thanksgiving Holiday- No Class</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12/2</td>
<td>Mon</td>
<td>Ch 15 – Sustainability</td>
<td>Pgs. 894-913</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>12/4</td>
<td>Wed</td>
<td>Final Exam Review</td>
<td></td>
<td></td>
<td>Ch 15 Homework</td>
</tr>
<tr>
<td>12/6</td>
<td>Fri</td>
<td>Departmental Final Exam, 5:30pm-8:00pm, Location to be announced</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Institution Information**

UTA students are encouraged to review the below institutional policies and informational sections and reach out to the specific office with any questions. To view this institutional information, please visit the [Institutional Information](http://www.uta.edu/provost/administrative-forms/coursesyllabus/index.php) page which includes the following policies among others:

- Drop Policy
- Disability Accommodations
- Title IX Policy
- Academic Integrity
- Student Feedback Survey
- Final Exam Schedule
Additional Information

Attendance:
At The University of Texas at Arlington, taking attendance is not required but attendance is a critical indicator of student success. 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 believe that Class attendance is part of your professional responsibility, similar to your attendance at a job. As a result, I evaluate your attendance through in-class quizzes. However, while UT Arlington does not require instructors to take attendance in their courses, the U.S. Department of Education requires that the University have a mechanism in place to mark when Federal Student Aid recipients “begin attendance in a course.” UT Arlington instructors will report when students begin attendance in a course as part of the final grading process. Specifically, when assigning a student a grade of F, faculty must report the last date a student attended their class based on evidence such as a test, participation in a class project or presentation, or an engagement online via Canvas. This date is reported to the Department of Education for federal financial aid recipients.

Emergency Exit Procedures:
Should we experience an emergency event that requires evacuation of the building, students should exit the room and move toward the nearest exit, which is located via the stairway to the left after you exit the classroom. When exiting the building during an emergency, do not take an elevator but use the stairwells instead. 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 Success Programs:
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 by appointment, drop-in tutoring, etutoring, supplemental instruction, mentoring (time management, study skills, etc.), success coaching, TRIO Student Support Services, and student success workshops. For additional information, please email resources@uta.edu, or view the Maverick Resources website.

The IDEAS Center (https://www.uta.edu/ideas/) (2nd Floor of Central Library) offers FREE tutoring and mentoring to all students with a focus on transfer students, sophomores, veterans and others undergoing a transition to UT Arlington. Students can drop in or check the schedule of available peer tutors at www.uta.edu/IDEAS, or call (817) 272-6593.

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
Student Registration Instructions

To register for ACCT 2302-004:

2. Under Register, select Student.
3. Confirm you have the information needed, then select OK! Register now.
4. Enter your instructor's course ID: wilson92304, and Continue.
5. Enter your existing Pearson account username and password to Sign in.
   You have an account if you have ever used a MyLab or Mastering product.
   » If you don't have an account, select Create and complete the required fields.
6. Select an access option.
   » Enter the access code that came with your textbook or that you purchased separately from the bookstore.
   » If available for your course.
      • Buy access using a credit card or PayPal.
      • Get temporary access.
   If you're taking another semester of a course, you skip this step.
7. From the You're Done! page, select Go To My Courses.
8. On the My Courses page, select the course name ACCT 2302-004 to start your work.

To sign in later:

2. Select Sign In.
3. Enter your Pearson account username and password, and Sign In.
4. Select the course name ACCT 2302-004 to start your work.

To upgrade temporary access to full access:

2. Select Sign In.
3. Enter your Pearson account username and password, and Sign In.
4. Select Upgrade access for ACCT 2302-004.
5. Enter an access code or buy access with a credit card or PayPal.

Copyright © 2019 Pearson All Rights Reserved.