

The University of Texas at Arlington – Department of Accounting

COURSE TITLE: Managerial Accounting

INSTRUCTOR: Dr. Nandu J. Nagarajan

COURSE#: ACCT 4302.001

OFFICE: 432

COURSE ROOM: COB 149

PHONE: (817) 272-7029

CLASS TIMES: T/R 12.30PM -1.50PM

OFFICE HOURS: By appointment &
Mondays: 5.30 -6.30 PM

E-MAIL: nagaraja@uta.edu

Class Times:

Section 001 meets on Tuesdays and Thursdays from 12.30 PM -1.50 PM. In the detailed schedule that follows, make sure you identify the materials relevant for each specific class day.

Class Materials:

Cost Accounting by Horngren: Datar and Rajan 16th edition, Pearson

Course Description:

Introduction to concepts, methodology, real world applications and terminology of Managerial Accounting.

Prerequisites:

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

Course Objectives:

1. To explain the basic concepts and applications of Managerial Accounting
2. To explain cost-benefit analysis and decision making
3. To explain the basics of performance measurement and control
4. Identify and discuss “real world” implications of cost and management control information
5. To develop and improve analytical and communication skills

Objectives 1, 2, 3 and 4 will be assessed through successful completion of homework, case analyses, and two exams. Objective 5 will be assessed through class participation, presentations and examinations.

Class Policies and Classroom Etiquette:

Students are expected to behave in a professional manner. Please **turn off cell phones** or mute them when you are in the classroom. Laptop computers may be used to take notes in class, but while in class, **please do not work on material from other courses or other business, surf the web, read or respond to email, or receive or send instant messages.** Your laptop will not be required for any activity during my class. Therefore, unless you are using it to take class notes, I would prefer that you turn off your laptop during class. **Please come to class on time and do not leave and enter the classroom while class is in session.** Students have indicated that they find late arrivals, and students coming and going during class to be disruptive. Of course, I recognize that there are times that students must leave during the class.

If this is the case, inform me in advance and leave with as little disruption as possible. Finally, please do not talk to other students during class unless I have assigned group work. I find such conversations to be very distracting.

The format of this class consists of lectures, class problem solving, case discussions, presentations and exams. Power point slides for the class will be posted on Canvas. Also, announcements, critical thinking problems and other information will also be posted on Canvas. This course will move along rapidly. Therefore, it is in your interest to read ahead of the class, attend classes on a regular basis and complete all assignments.

If you have any problems keeping up with the material, please do not hesitate to contact me. You cannot wait until the end of the course to address areas of difficulty.

I usually respond to e-mails pretty quickly. You can also call me or set up a time to talk to me. I will be generally available in my office (COB 432) on Mondays from 5.30-6.30PM. *Please e-mail me or let me know in class if you will be coming by to see me*, so that I make sure that I am in my office at that time.

I reserve the right to reseat students before or during exams.

Class Participation:

Class participation will be taken into account in assigning final grades. Students who have demonstrated that they have come prepared for the class and have participated in class discussions will receive extra credit from the instructor up to a maximum of 5 points. This is subjectively decided by me and will be granted only to those students who have shown *consistent* effort and enthusiasm during the course.

Attendance will be taken on a regular basis and excellent attendance is a necessary condition to be eligible for class participation credit. Preparation for class participation includes completing the following activities ahead of time: 1) carefully reading the assigned text book chapter(s) and 2) working on homework problems assigned for class discussion. All students are required to be present for all class presentations. Attendance will be taken during class presentations. Students who are absent for their group's presentation will get zero credit. *Students who are absent for the presentations of other groups will lose up to 2 points from their own presentation scores.*

Homework Problems and Homework Policy:

Your ability to master cost analysis concepts is heavily dependent on problem solving. Therefore, I have assigned problems from the text book for homework. Homework will NOT be collected. However, it is in your interest to solve homework problems. The exams will be based *primarily* on problems solved in class and assigned homework problems. I plan to selectively solve some of the homework problems as well as the Critical Thinking (CT) problems that are either contained in the session notes or made available on canvas. CT problems are variations on past exam problems. I will call on students to assist in solving problems assigned for class discussion. This will count towards credit for class participation.

Homework assignments are provided in the detailed schedule that follows. The dates and assigned problems are tentative and may be adjusted by me during the course. I will provide solutions to all assigned problems.

Group case analyses and presentations

Students will organize themselves into groups not exceeding 5 individuals. Groups will be responsible for submitting responses to case assignments and presentations. The group projects will consist of analysis and presentation of cases (depending on the number of groups in the class): (1) Baldwin Bicycle

Company (BBC), (2) Del Norte Paper Company (A) (DNP) and 1 other case (to be decided). **All groups are required to submit written responses to the BBC and DNP cases.** The third case will only require class discussion. For the BBC and DNP cases, each group will submit a typed report with specific answers to the case questions provided, listing all group members' names on the first sheet. This will be emailed to me by 12 noon on the assigned date and a printed copy will also be submitted at the start of class. **However, each group will have to present only one case.** The presentations will be decided based on a random draw. Each group assigned for a class presentation will present their solutions to the case questions on the assigned dates and give me a copy of their power point slides. Further details of the group presentation schedules will be announced in due course. Students who require help with finding groups should contact me within one week of the start of class and I will assign them to groups. Groups are NOT allowed to solicit help from the internet /outside sources or individuals in answering the case questions. **Such actions will be deemed to be a violation of UTA's academic integrity policy.**

Grading Policy

Grades will be determined using the following percentages:

| | |
|--------------------------------------|------------|
| Exam 1(Chapters 1, 2, 3, 9, 11, 13) | 30% |
| Exam 2 (Chapters 11, 12, 13, 22, 23) | 40% |
| Case 1 (BBC) and presentation | 15% |
| Case 2 (DNP) and presentation | <u>15%</u> |
| | 100% |

The grading weights are tentative and may be changed if required.

Exams

There will be two exams (see above) on the dates indicated in the syllabus.

The exams are closed book and notes except for one double-sided, handwritten standard sheet that the student may bring to the exam for help.

I do not give make-up examinations unless the student can document a serious and unavoidable medical or personal emergency.

*I do not provide opportunities for additional make-up work, for instance if a student does not do well on an exam. This will be inequitable to the other students in the class. **There will be no relaxation of this rule.***

If you must miss an examination because of personal illness or injury, illness or injury of a dependent, or other personal emergency, you need to let me know in advance before the exam, if possible. Exams may **NOT** be missed for any recreational or otherwise non-essential absences from class. In all cases of absence from an exam, I will require written documentation of the circumstances. Failure to provide this documentation on a timely basis, or an unauthorized absence from an exam, will result in a grade of zero on that exam.

Important Information

- Each day, before coming to class, read the assigned chapter.
- Complete the assigned homework for that chapter before coming to class
- Bring your textbook or a copy of assigned problems to each class, as we will occasionally work on problems from the textbook during class
- Print the PowerPoint slides and Critical Thinking Problems (if not on the slides) and bring to appropriate class.

- Calculators will be provided by the Department of Accounting for the examinations, when necessary. Students may also use their personal calculators, as long as these are standard non-programmable calculators. *No internet-enabled devices such as cell phones, tablets, laptops etc. may be used during an exam.*

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

DETAILED SCHEDULE –Section 001

Session 1/ August 22

TOPICS:

Overview

Cost Concepts and Terminology and Cost Behavior

READINGS:

Chapter 1

HOMEWORK

None

Session 2/ August 27

TOPICS:

Cost and Income Statement Concepts

Cost Terminology and Behavior

READINGS:

Chapter 2

HOMEWORK:

Problems 2-36*, 2-39, 2-44

* I may not complete solving all the problems assigned for class discussion. However, problems left incomplete will be used for review in subsequent classes or during the exam review.

Session 3/ August 29

TOPICS:

Cost and Income Statement Concepts

Cost Terminology and Behavior

READINGS:

Chapter 2

HOMEWORK:

Continue work on assigned problems

Session 4/ September 3

TOPICS:

Absorption and Variable Costing

READINGS:

Chapter 9 (pages 329-341)

HOMEWORK:

Critical Thinking Problem 1

Session 5/ September 5

TOPICS:

Cost Volume Profit Analysis

READINGS:

Chapter 3

HOMEWORK

Critical Thinking Problems 2 and 3 (Slides)

Session 6/ September 10

TOPICS:

Cost Volume Profit Analysis

READINGS:

Chapter 3

HOMEWORK:

Problems 3-28, 3-33, 3-35, 3-41, 3-50, 3-51

Session 7/ September 12

TOPICS:

Decision Making and Relevant Information

READINGS:

Chapter 11

HOMEWORK:

Critical Thinking Problems 4 and 5 (Slides)

Session 8/ September 17

TOPICS:

Decision Making and Relevant Information

READINGS:

Chapter 11

HOMEWORK:

11-39, 11-40, 11-42, 11-43

Session 9/ September 19

TOPICS:

Pricing Decisions and Cost Management

READINGS:

Chapter 13

HOMEWORK:

CT problem 6 (slides)

13-22, 13-23, 13-27, 13-29, 13-32

Session 10/ September 24

TOPICS:

Pricing Decisions and Cost Management

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REVISED SYLLABUS

READINGS:

Chapter 13

HOMEWORK:

Continue working on problems

Session 11/ September 26

TOPICS:

Exam 1 Review

READINGS:

Sample Exam 1

HOMEWORK:

Work on Sample Exam 1

Session 12/ October 1

TOPICS:

Exam 1 Review

READINGS:

Sample Exam 1

HOMEWORK:

Work on Sample Exam 1 and additional problems

Session 13/ October 3

TOPICS:

Exam 1

READINGS:

NONE

HOMEWORK:

NONE

Session 14/ October 8

TOPICS:

Management Control Systems and Transfer Pricing

READINGS:

Chapter 22

HOMEWORK

Critical Thinking Problem 8

Problems 22-19, 22-20, 22-24, 22-25, 22-27, 22-32

Session 15/ October 10

TOPICS:

Management Control Systems and Transfer Pricing

READINGS:

Chapter 22

HOMEWORK

Critical Thinking Problem 8

Problems 22-19, 22-20, 22-24, 22-25, 22-27, 22-32

Session 16/ October 15

TOPICS:

Exam 1 feedback
Management Control Systems and Transfer Pricing

READINGS:

Chapter 22

HOMEWORK

Problems 22-19, 22-20, 22-24, 22-25, 22-27, 22-32

Session 17/ October 17

TOPICS:

Management Control Systems and Transfer Pricing

READINGS:

Chapter 22

HOMEWORK

Critical Thinking Problem 8
Problems 22-19, 22-20, 22-24, 22-25, 22-27, 22-32

Session 18/ October 22

TOPICS:

Relevant Cost Analysis and Strategy
Baldwin Bicycle case (BBC) presentations (*power point slides have to be submitted*)

READINGS:

Baldwin Bicycle case

HOMEWORK:

SUBMIT BBC CASE ANALYSIS (email by 12 noon and printed copy to be submitted in class)

Session 19/ October 24

TOPICS:

Relevant Cost Analysis and Strategy
Baldwin Bike case discussion and presentations

READINGS:

Baldwin Bicycle case

HOMEWORK:

Baldwin case presentations

Session 20/ October 29

TOPICS:

Relevant Cost Analysis and Strategy
Baldwin Bike case discussion

READINGS:

Baldwin Bicycle case

HOMEWORK:

Baldwin case analysis

Session 21/ October 31

TOPICS:

Performance Measurement, Compensation and Multinational Considerations
Strategy and the Balanced Score Card

READINGS:

Chapter 23
Chapter 12 (pages 477-495)

HOMEWORK:

Problems 23-25, 23-30, 23-31, 23-35
Problems 12-36, 12-38

Session 22/ November 5

TOPICS:

Performance Measurement, Compensation and Multinational Considerations

READINGS:

Chapters 12 (pages 477 – 495) and 23

HOMEWORK:

Continue working on assigned problems

Session 23/November 7

TOPICS:

Performance Measurement, Compensation and Multinational Considerations

READINGS:

Chapters 12 (pages 477 – 495) and 23

HOMEWORK:

Continue working on assigned problems

Session 24/November 12

TOPICS:

Incentives in Multinationals Case -DNP
Presentations (*power point slides have to be submitted*)

READINGS:

Del Norte Paper Company Case

HOMEWORK:

SUBMIT DNP CASE ANALYSIS (email by 12 noon and printed copy to be submitted in class)

Session 25/November 14

TOPICS:

DNP case presentations

READINGS:

DNP case

HOMEWORK:

DNP case presentations

Session 26/November 19

TOPICS:

DNP case discussion

READINGS:

DNP case

HOMEWORK:

DNP case analysis

Session 27/November 21

TOPICS:

Additional integrated case discussion

READINGS:

To be decided

HOMEWORK:

Read and prepare the case for class discussion

Session 28/November 26

TOPICS:

Exam 2 Review

READINGS:

Sample exam 2 and assigned problems

HOMEWORK

Work on problems

November 28

Thanksgiving

Session 29/December 3

TOPICS:

Exam 2 Review

READINGS:

Sample exam 2 and assigned problems

HOMEWORK

Work on problems

EXAM 2 DATE To be decided

Attendance: At The University of Texas at Arlington, taking attendance is not required but attendance is a critical indicator in 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, [insert your attendance policy and/or expectations, e.g. "I will take attendance sporadically" or "I have established the following attendance policy: ..."] 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 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 Blackboard. This date is reported to the Department of Education for federal financial aid recipients.

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). Only those students who have officially documented a need for an accommodation will have their request honored. 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 or calling 817-272-3364. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability. Counseling and Psychological Services (CAPS) www.uta.edu/caps/ or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

Non-Discrimination Policy: *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.*

Title IX Policy: The University of Texas at Arlington ("University") is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. *For information regarding Title IX, visit www.uta.edu/titleIX or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or jmhood@uta.edu.*

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 in their courses by 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. Additional information is available at <https://www.uta.edu/conduct/>.

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>.

Campus Carry: Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit <http://www.uta.edu/news/info/campus-carry/>

Student Feedback Survey: At the end of each term, students enrolled in face-to-face and online classes categorized as "lecture," "seminar," or "laboratory" are 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 via the SFS database is aggregated with that of other students enrolled in the course. Students' anonymity will be protected to the extent that the law allows. UT Arlington's effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit <http://www.uta.edu/sfs>

Final Review Week: for semester-long courses, 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 \[insert a description of the nearest exit/emergency exit\]](#). 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>

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