UNIVERSITY OF TEXAS AT ARLINGTON
DEPARTMENT OF ACCOUNTING
FALL 2019

STATEMENT OF COURSE POLICIES

Course Title: Accounting Analysis II: Managerial Accounting
Course Number: ACCT 5302
Section(s): 080 (M-F 1:00-4:00pm; B256)

Instructor: Dr. L. C. Jennifer Ho
Office: College of Business Building, Room 419
Office Hours: By appointment
Faculty Profile: https://www.uta.edu/profiles/li-chin-ho
Phone: 817-272-3058
E-Mail: lichinho@uta.edu

1. **Required Materials**


2. **Course Description**

   ACCT 5302 is the second accounting course in the IMBA program. The course is often referred to as *managerial accounting* and is designed to introduce you the basic concepts and methods of analyzing accounting information with an emphasis on internal reporting that allows managers to make decisions and to plan and control business operations. Throughout the course, you are encouraged to consider the use of accounting information in a variety of organizational contexts. You should be able to learn things in this course that will have practical significance in your chosen career and that will enable you to derive more benefit from various disciplines such as finance, marketing, management, statistics, and economics.

   One main focus of this course is to understand how we analyze, measure, use, and manage internal cost accounting data. Unlike financial accounting, there is no codified, authorized set of rules to dictate the content of the internal cost/managerial accounting reports. However, over time, certain practices are found to provide more useful information than others. Moreover, certain definitions are found helpful when discussing the term "cost" in different decision
contexts or other communications with third parties. Throughout the course, we will show what the cost management methods are and how they can serve as a managerial tool for business strategy and implementation.

This course will basically consist of the following topics: (1) the conceptual framework of managerial accounting, (2) inventory flows and accounting for manufacturing and non-manufacturing operations, (3) cost concepts, cost terminology, cost behavior and cost estimation, (4) break-even and cost-volume-profit analyses, (5) product/service costing issues: functional-based and activity-based costing (ABC) approaches, (6) activity-based management (ABM), (7) budgeting, (8) standard costing and variances analysis, (9) cost analysis and investment, pricing and other business decisions, and (10) performance evaluation and balanced scorecard analysis.

3. **Learning Objectives and Course Routine**

The main learning objective of this course is to help students build an understanding of and appreciation for the interrelatedness of the accounting function with marketing, finance, management, production and other business disciplines.

To accomplish this learning objective, we use a combination of lectures, assigned problems and case studies to examine various managerial accounting issues. Advance study of assigned chapter reading, diligent practice of homework problems, as well as active participation in case analysis are essential to your learning process.

4. **Grading**

The course grade will be based on the following factors:

20% of the grade will be determined by your attendance, participation and other in-class performance. This may include short quizzes, homework exercises, and group exercises conducted in class.

30% of the grade will be determined by a mid-term examination to be administered during the course and 30% of the grade will be determined by an examination to be administered at the completion of the course. These two tests will cover the materials presented in class by the instructor as well as other reading assignments.

20% of the grade will be determined by a group project. The group project will involve analyzing a case company and/or conducting other research assignments. Each group will prepare a formal written report for the project.
5. **Homework**

Homework exercises and problems are assigned on the Class Schedule. These are extremely important practice materials that reinforce the written text and class lectures and, in addition, prepare you for examinations. Therefore, it is important for you to work on them. Most of the homework problems will be discussed in class (see the Class Schedule for exact details).

6. **Group Project**

The group project will involve analyzing a case company and/or conducting other research assignments. Later in the semester, I will assign you to a group. Each group will prepare a formal written report for the project. In addition, each group is strongly encouraged to incorporate some of latest information/computer technologies into the learning process (e.g., using spreadsheet and/or computer graphics in preparing your written report, etc.).

7. **Class 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, I strongly encourage you to attend all classes. The only way to know what we are covering on a particular day is to be in class every time. Your examination grades will likely reflect your commitment to class attendance.

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 Canvas. This date is reported to the Department of Education for federal financial aid recipients.
8. **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/ses/fao](http://wweb.uta.edu/ses/fao)).

9. **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/](https://www.uta.edu/conduct/).
10. **Disability Accommodations**

If you require an accommodation based on disability, I would like to meet with you in the privacy of my office early in the semester to be sure that you are appropriately accommodated.

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.

11. **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 www.uta.edu/hr/eos.

12. **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. Michelle Willbanks, Title IX Coordinator at (817) 272-4585 or titleix@uta.edu.

13. **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.

14. **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/](http://www.uta.edu/news/info/campus-carry/)
15. **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](http://www.uta.edu/sfs).

16. **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).

17. **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. 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.

18. **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
### ACCOUNTING 5302
#### FALL 2019
#### CLASS SCHEDULE

#### Week I

<table>
<thead>
<tr>
<th>Day/Date</th>
<th>Topic</th>
<th>Chapter</th>
<th>Handout/Homework</th>
</tr>
</thead>
<tbody>
<tr>
<td>M 11/11</td>
<td>Course Orientation</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Building Blocks: Cost Concepts, Behavior and Inventory Flow</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>T 11/12</td>
<td>Cost Concepts, Behavior and Inventory Flow</td>
<td>2</td>
<td>H2-1,H2-2,H2-3</td>
</tr>
<tr>
<td></td>
<td>Cost-Volume-Profit (CVP) Analysis</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>W 11/13</td>
<td>CVP Analysis</td>
<td>3</td>
<td>H3-1,H3-2,H3-3</td>
</tr>
<tr>
<td>TH 11/14</td>
<td>Product/Service Costing and Overhead Allocation</td>
<td>4</td>
<td>H4-1,H4-2,H4-3</td>
</tr>
<tr>
<td></td>
<td>Activity-Based Costing</td>
<td>5</td>
<td>H5-1</td>
</tr>
<tr>
<td>Day/Date</td>
<td>Topic</td>
<td>Chapter</td>
<td>Handout/Homework</td>
</tr>
<tr>
<td>----------</td>
<td>--------------------------------------------</td>
<td>---------</td>
<td>------------------</td>
</tr>
<tr>
<td>M 11/18</td>
<td>Activity-Based Costing</td>
<td>5</td>
<td>H5-2,H5-3</td>
</tr>
<tr>
<td></td>
<td>Budgeting and Responsibility Accounting</td>
<td>6</td>
<td>H6-1,H6-2,H6-3</td>
</tr>
<tr>
<td>T 11/19</td>
<td>Budgeting and Responsibility Accounting</td>
<td>6</td>
<td>H6-4,H6-5,H6-6</td>
</tr>
<tr>
<td>W 11/20</td>
<td>Mid-Term Exam</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TH 11/21</td>
<td>Capital Budgeting</td>
<td>21</td>
<td>H21-1</td>
</tr>
<tr>
<td>F 11/22</td>
<td>Capital Budgeting</td>
<td>21</td>
<td>H21-2,H21-3,H21-4</td>
</tr>
<tr>
<td>Day/Date</td>
<td>Topic</td>
<td>Chapter</td>
<td>Handout/Homework</td>
</tr>
<tr>
<td>----------</td>
<td>------------------------------------------</td>
<td>---------</td>
<td>-------------------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>H11-4,H11-5</td>
</tr>
<tr>
<td>M 12/2</td>
<td>Cost Analysis and Business Decisions</td>
<td>13</td>
<td>H13-1</td>
</tr>
<tr>
<td>T 12/3</td>
<td>Performance Measurement</td>
<td>23</td>
<td>H23-1,H23-2,H23-3</td>
</tr>
<tr>
<td></td>
<td>Balanced Scorecard</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Standard Costing &amp; Variance Analysis</td>
<td>7</td>
<td>H7-1,H7-2,H7-3</td>
</tr>
<tr>
<td>W 12/4</td>
<td>Standard Costing &amp; Variance Analysis</td>
<td>8,p288-298</td>
<td>H7-5,H7-5</td>
</tr>
<tr>
<td>TH 12/5</td>
<td>Final Exam</td>
<td></td>
<td></td>
</tr>
<tr>
<td>W 11/11</td>
<td>Group Project Due</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>