Instructor Information

Instructor(s): Dr. Stephanie Rasmussen

Office Number: COB 414

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

Email Address: srasmuss@uta.edu (preferred method of communication - I will reply to general course emails within 48 regular business hours)

Faculty Profile: https://mentis.uta.edu/explore/profile/stephanie-rasmussen

Office Hours: Online via Microsoft Teams - Saturdays 4pm-5pm (open session) or by appointment at other times

Course Information

Section Information: ACCT 5302-011, ACCT 5302-012, ACCT 5302-501

Time and Place of Class Meetings
This is an online course and it has been designed to be taught in an asynchronous manner. That means that course materials are available online (via Canvas or myBusinessCourse) and students will work through the course at their own pace. Online office hours (described above) will be held for those students who would like an opportunity to interact live with the instructor and receive answers to their questions. Students can also schedule appointments with the instructor outside of scheduled office hours.

Description of Course Content
Introduction to concepts, purposes, problems, methodology, and terminology of managerial accounting. Prerequisite: ACCT 5301 or equivalent.

The purpose of this course is to introduce prospective managers to managerial accounting information, which is a useful tool for managers who must perform planning, directing, controlling, and decision-making activities. Unlike financial accounting which is performed primarily for the benefit of external decision makers, managerial accounting involves the preparation and analysis of accounting information for internal decision makers. Topic will include, but not be limited to: the nature of managerial accounting, cost behavior, product costing, and the role of managerial accounting in business and business decision making.

Course Learning Objectives
CLO 1: Identify the basic concepts and application of managerial accounting.
CLO 2: Calculate product prices and costs and/or amounts that would appear on managerial accounting reports (e.g., income statements, budgets, performance reports, etc.).
CLO 3: Analyze profitability and/or performance.
CLO 4: Determine the appropriate business decision given a set of circumstances.
CLO 5: Discuss "real world" implications of managerial accounting.
Required Textbooks and Other Course Materials


- **Case Studies**: Cases from the Institute of Management Accountants will be used periodically throughout this course. Case materials are provided in the modules where they will be utilized.

Technology Requirements

- **Personal computer and webcam**: Each student is required to have a working personal computer and webcam. Webcams are required for monitoring during online exams.
- **Canvas**: We will use Canvas for online management of this course, and you can access myBusinessCourse directly from our class Canvas page.
- **Microsoft Teams**: Online office hours will be held through Microsoft Teams. Download Microsoft Teams HERE (you will be prompted to login with your UTA email address and NetID in order to download Microsoft Teams).
- **Respondus Lockdown Browser**: Respondus Lockdown Browser must be used to access online exams. The Lockdown Browser software can be downloaded HERE.

Descriptions of major assignments and examinations

- **Discussion**: In an online course, discussion boards can help take the place of face-to-face class discussions. Start Here and Modules 1-6 each include either one or two discussion assignment which will require you to respond to a prompt and also comment on the responses of your classmates. A total of 10 discussion assignments worth 10 points each are assigned in this course. Many of the discussion assignments will be related to a posted article, video, or podcast and you will need to read the article, watch the video, or listen to the podcasts before creating your discussion post. A grading rubric is available in Canvas for each discussion assignment, which will allow you to see how your submission will be evaluated. No late discussion posts will be accepted.

- **Quizzes**: In accounting courses, it is particularly important for students to practice what they learn. Each module includes either one or two quizzes which primarily focus on problem solving. A total of 10 quizzes worth 15 points each are assigned in this course. Before attempting a quiz, I strongly encourage you to complete the “Mid-Chapter Review” problems found within each chapter (solutions for these review problems are found at the end of each chapter and in Guided Example videos available through myBusinessCourse). You can also work end of chapter problems for extra practice before the quiz (end of chapter problem solutions are posted in each chapter’s module within Canvas). You have three attempts for each quiz – the highest score you earn of the three attempts is what will be counted as your grade once the due date and time have passed. Quizzes are not timed – you have an unlimited amount of time to complete them so long as the attempt is completed by the due date and time. If you have an attempt that is partially complete once the due date and time arrives, the attempt will automatically be submitted and graded for you. No late quizzes will be accepted.

- **Cases**: You will participate in a group and submit group case reports for three cases over the course of the semester. Group assignments will be given in Module 1. The cases are: (1) Cat & Joe’s Pig Rig, (2) Let’s Go Aero Travel Trailers, and (3) Caribbean Brewers. Each case report should answer the questions posed on the last page(s) of the electronic case document. Each student will work in his or her assigned group to complete the case report. Discussions between groups regarding the case reports are NOT permitted. Students are NOT permitted to seek “solutions” to the cases on the Internet or other sources. This will constitute a major violation of academic integrity standards and, if detected, will have serious consequences. All submitted case reports will be screened for violations of the academic integrity standard. A grading rubric is
available in Canvas for each case assignment, which will allow you to see how your submission will be evaluated. No late case submissions will be accepted.

- **Exams:** Two non-cumulative exams will be administered during the semester. Exams will consist of essay questions and multiple choice questions. Multiple choice questions can be based on either problems or concepts. Exams will be closed book and closed notes. Please see Canvas for specific instructions about taking the online exams. No late exams will be accepted.

### 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:

<table>
<thead>
<tr>
<th>Points Distribution for Grading</th>
<th>Grading Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Quizizzes (10 @ 15 pts each)</strong></td>
<td>150 points</td>
</tr>
<tr>
<td><strong>Discussion (10 @ 10 pts each)</strong></td>
<td>100 points</td>
</tr>
<tr>
<td><strong>Cases (2 @ 40 pts each; 1 @ 70 pts)</strong></td>
<td>150 points</td>
</tr>
<tr>
<td><strong>Exams (2 @ 300 pts each)</strong></td>
<td>600 points</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,000 pts</td>
</tr>
</tbody>
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**Grading Scale**

- **A** 900 – 1,000 points ≥ 90%
- **B** 800 – 899 points ≥ 80%
- **C** 700 – 799 points ≥ 70%
- **D** 600 – 699 points ≥ 60%
- **F** 0 – 599 points < 60%

Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels.

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

### Expectations for Out-of-Class Study

My expectation is that you will be spending about the same amount of time on this course as you would for a course that meets in person. Depending on how fast you read and your ability to absorb information, this means that you will be spending about 15-20 hours per module, including related assignments. Should you need anything from me, please do not hesitate to contact me via email. I will respond to all emails within 48 hours.

### 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. For graduate courses, see [Graduate Grading Policies](#).

### 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](#) 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

**Mandatory Face Covering Policy**
All students and instructional staff are required to wear facial coverings while they are on campus, inside buildings and classrooms. Students that fail to comply with the facial covering requirement will be asked to leave the class session. If students need masks, they may obtain them at the Central Library, the E.H. Hereford University Center’s front desk or in their department. Students who refuse to wear a facial covering in class will be asked to leave the session by the instructor, and, if the student refuses to leave, they may be reported to UTA’s Office of Student Conduct.

**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 this is an online course, we will not be meeting in person. Attendance is comprised of you going online to complete assignments and exams. 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 must 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.

**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.

The English Writing Center (411LIBR)
The Writing Center offers FREE tutoring in 15-, 30-, 45-, and 60-minute face-to-face and online sessions to all UTA students on any phase of their UTA coursework. Register and make appointments online at the Writing Center (https://uta.mywconline.com). Classroom visits, workshops, and specialized services for graduate students and faculty are also available. Please see Writing Center: OWL for detailed information on all our programs and services.

The Library’s 2nd floor Academic Plaza (http://library.uta.edu/academic-plaza) offers students a central hub of support services, including IDEAS Center, University Advising Services, Transfer UTA and various college/school advising hours. Services are available during the library’s hours of operation.

**Librarian to Contact**
Each academic unit has access to Librarians by Academic Subject that can assist students with research projects, tutorials on plagiarism and citation references as well as support with databases and course reserves.
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.
# 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.” – Stephanie Rasmussen

<table>
<thead>
<tr>
<th>Module</th>
<th>Topic</th>
<th>Course Learn Obj</th>
<th>Reading*</th>
<th>Graded Activity/Assessment Due Dates (Due at 11:59pm Central Time)</th>
</tr>
</thead>
</table>
| Start Here   | Start the Term on the Right Track!         |                  | Getting Started Module Syllabus            | Attestation Quiz: Sep 3  
Introduction Discussion Post: Sep 3  
Introduction Discussion Replies: Sep 6                                                                 |
| Aug 31-Sep 6 | Module 1                                   | Introduction to Managerial Accounting and Costs | Chapters 13 & 14                           | Discussion Posts (Role of Mgr Acct; Ethics): Sep 3  
Quiz (Ch 13 & 14): Sep 6  
Discussion Replies (Role of Mgr Acct; Ethics): Sep 6                                                                 |
| Aug 31-Sep 6 | Module 2                                   | Cost-Volume-Profit and Costs-Benefits for Decision Making | Chapters 15 (skip Appendix 15A) & Chapter 16 | Discussion Post (Outsourcing): Sep 10  
Quizzes (Ch 15; Ch 16): Sep 13  
Discussion Replies (Outsourcing): Sep 13  
Cat & Joe’s Pig Rig Case: Sep 13                                                                 |
| Sep 7-Sep 13 | Module 3                                   | Product Costing   | Chapter 17 (skip LO 5 on process costing) & Chapter 18  
Two articles in Canvas | Discussion Posts (ABC; Podcasts): Sep 17  
Quizzes (Ch 17; Ch 18): Sep 20  
Discussion Replies (ABC; Podcasts): Sep 20                                                                 |
| Sep 14-Sep 20| Module 4                                   | Additional Topics in Product Costing               | Chapter 19 (skip LO 1 and LO 2 on prod/service dept costs and cost allocations)  
One article in Canvas | Discussion Post (Big Data): Sep 24  
Quiz (Ch 19): Sep 27  
Discussion Replies (Big Data): Sep 27                                                                 |
| Sep 21-Sep 27| EXAM 1                                     | Modules 1-3      | Exam open Sep 26-27                         | Exam 1: Sep 27                                                                            |
| Sep 28-Oct 4 | Module 5                                   | Pricing and Budgeting                               | Chapters 20 & 21                           | Discussion Post (Pricing Trends): Oct 1  
Quizzes (Ch 20; Ch 21): Oct 4  
Discussion Replies (Pricing Trends): Oct 4  
Let’s Go Aero Travel Trailers Case: Oct 4                                                                 |
| Oct 5-Oct 11 | Module 6                                   | Performance Evaluation and Performance Reporting    | Chapter 22 (skip LO 3 on variance analysis and the appendices) & Chapter 23  
Two articles in Canvas | Discussion Posts (Transf Pricing; Bal Scorecard): Oct 8  
Quizzes (Ch 22; Ch 23): Oct 11  
Discussion Replies (Transf Pricing; Bal Scorecard): Oct 11                                                                 |
| Oct 12-Oct 18| Module 7                                   | Capstone Case                                           | CLO 1, 2, 3                                | Caribbean Brewers Case: Oct 16                                                                 |
| EXAM 2       | Modules 4-6                                |                  | Exam open Oct 17-18                         | Exam 2: Oct 18                                                                             |