STATEMENT OF COURSE POLICIES

Course Title: Accounting for Managerial Planning and Control
Course Number: ACCT 4302 & ACCT 5322
Section(s): 4302-002/5322-002 (TTH 2:00-4:50pm)

Instructor: Dr. L. C. Jennifer Ho
Office: College of Business Building, Room 419
Office Hours: TTH 5:00-5:45pm and others by appointment
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1. **Required Materials**


2. **Course Description**

This course is designed to familiarize you with the concepts and methods of internal reporting that allow 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 related courses in finance, marketing, management, statistics, and economics.

This course is basically divided into three sections: (1) cost analysis, relevant information and decision making; (2) project evaluation, transfer pricing and managerial control; and (3) performance measurement and other tools used in planning and control. Exams have been scheduled to cover each section of the course.
Learning Outcomes and Course Routine

Two learning outcomes are expected. First, students should demonstrate the ability to apply the concepts and methods of internal reporting for managerial planning and control. Second, students should demonstrate critical thinking, problem solving, and effective communication skills.

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 reading, diligent practice of homework problems, as well as active participation in case analysis and presentation are essential to your learning process.

4. Grading

Your final grade in this course will be based upon total points you have earned from the following:

- Midterm Exam I 100 points
- Midterm Exam II 100 points
- Final Exam 150 points
- Group Project 100 points
- Quizzes 50 points

Total 500 points

There is no prior assessment of the number of each letter grade that will be available to students in each class. Those who obtain more than 450 points during the semester will receive a letter grade of A; those who receive between 400 and 449 points will receive a letter grade of B. Students obtaining between 350 and 399 points will receive a C and those with 300 to 349 attain a D grade. Any scores of 299 or lower will be assigned an F.

It is possible, but there are no guarantees, that the brackets for each letter grade may be lowered under certain circumstances. However, the brackets will never be raised. In other words, if you earn 450 points, you will receive an A no matter what other scoring events may transpire.
5. **Examinations**

There will be three examinations in the course: Two midterms and a final. The midterms are non-cumulative and the final is comprehensive. All examinations will be closed-book/closed-notes unless otherwise instructed.

**No make-up exams will be given.** Failure to complete an exam at the scheduled time will result in a grade of zero. If you must miss an exam for any illness or other emergency reason, you should notify me and present written documentation (e.g., note from attending physician). I have final authority to determine if your absence is justified. Those with an excused absence from an exam will have additional weight added to the value of their final exam score in determining their final grade.

Midterm examination dates specified on the Class Schedule and chapters covered on a particular examination are approximate. It is not uncommon for these dates and/or chapters to be changed as the semester progresses. Hence, if you miss a class meeting you should consult with me to determine if a test date or material to be included on an exam has been changed.

6. **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 each assigned homework.

Due to time limitations some problems may not be worked in class. However, students are still responsible for all assigned exercises and problems. Solutions will be available for all assigned homework with the more difficult problems worked in detail.

Those who do well in accounting generally and in this accounting course specifically are usually those people 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 homework problems is probably the best indicator of the extent to which you have obtained the goals of the class.
7. **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 and oral presentation of the project. Each group is also strongly encouraged to incorporate technology (e.g., graphics, spreadsheets, other data visualization tools, etc.) into the learning process and in the preparation of the final report.

8. **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.

9. **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).
10. **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/).

11. **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](http://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.

12. **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.

13. **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.

14. **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.
15. **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/)

16. **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).

17. **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).
18. **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.

19. **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.

**PART I: COST ANALYSIS, RELEVANT INFORMATION AND DECISION MAKING**

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<th>Chapter</th>
<th>Homework</th>
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<td>T 3/24</td>
<td>Course Orientation</td>
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<td></td>
<td>Building Blocks: Cost Concepts, Behavior, and Inventory Flow</td>
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<tr>
<td>TH 3/26</td>
<td>Building Blocks: Cost Concepts, Behavior, and Inventory Flow</td>
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<td>H2-1, H2-2, H2-3, H2-4</td>
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<td>T 3/31</td>
<td>Cost-Volume-Profit (CVP) Analysis</td>
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<td>T 4/7</td>
<td>Cost Analysis and Business Decisions</td>
<td>11</td>
<td>H11-5, H11-6</td>
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<td>Quiz 1</td>
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<td>TH 4/9</td>
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### ACCOUNTING 4302/5322
### SPRING 2020
### CLASS SCHEDULE (Continued)

**PART II: PROJECT EVALUATION, TRANSFER PRICING AND MANAGERIAL CONTROL**

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<td>Capital Budgeting Analysis</td>
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<td>TH 4/16</td>
<td>Capital Budgeting Analysis</td>
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<td>T 4/21</td>
<td>Capital Budgeting Analysis</td>
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<td></td>
<td>Customer Profitability Analysis</td>
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<td>Quiz 2</td>
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<td>TH 4/23</td>
<td>Exam II</td>
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<td></td>
<td>Management Control and Transfer Pricing</td>
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## PART III: PERFORMANCE MEASUREMENT AND OTHER TOPICS IN PLANNING AND CONTROL

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<td>T 4/28</td>
<td>Management Control and Transfer Pricing</td>
<td>22</td>
<td>H22-1, H22-2, H22-3, H22-4</td>
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<td>T 5/5</td>
<td>Inventory Planning and Control – EOQ and JIT</td>
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<td>H20-1, H20-2</td>
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<td>TH 5/7</td>
<td><strong>Group project Presentations</strong></td>
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<td>T 5/12</td>
<td>Inventory Planning and Control – EOQ and JIT</td>
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<td>H20-3</td>
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<td>TH 5/14</td>
<td>Final Review</td>
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