

The University of Texas at Arlington College of Business
ACCT 5302 Accounting Analysis II
Spring 2021

Instructor Information

Instructor: Dr. Cherie Henderson

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Office Hours: Mondays and Wednesdays 3:30 pm - 5:00 pm in Microsoft Teams. For general office hours questions, go to Dr. Henderson's Office Hours Team or click in the Office Hours link in Canvas. Please email me to set up private meetings.

* My preferred methods of communication are through email or Teams chat. I will reply to emails and chats within 48 regular business hours. If you wish to speak by phone or video, please email me to set up an appointment.

Course Information

Section Information: ACCT 5302-001

Time and Place of Class Meetings:

This is an asynchronous online course conducted through Canvas and Microsoft Teams. Students may access the Canvas platform at <https://uta.instructure.com>.

Description of Course Content:

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

Required Textbooks and Other Course Materials:

- **Textbook and myBusinessCourse:** Managerial Accounting (8th edition) by Hartgraves and Morse. Hardcover version of the textbook + Cambridge Business Publishers myBusinessCourse Access Code, ISBN 978-1-61853-235-0.

An electronic version of the textbook with myBusinessCourse access is also available. Either of these items can be purchased directly from the publisher with this link (<https://cambridgepub.com/book/managerial-accounting-8e>). Click on the Purchase link to find the purchase options.

All homework assignments will be completed through myBusinessCourse. ***Please follow myBusinessCourse access instructions on Canvas in the Getting Started Module.***

- **Canvas:** We will use Canvas for online management of this course, and you can access myBusinessCourse directly from our class Canvas page.

- **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.

Student Learning Outcomes:

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

Description of Major Assignments and Examinations:

- **Discussions:** In an online course, discussion boards can help take the place of face-to-face class discussions. Start Here and most of the numbered Modules in this course 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 4 discussion assignments worth 10 points each are assigned in this course. Some of the discussion assignments may be related to a posted article or video, and you will need to read the article or watch the video 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.
- **Homework Assignments:** In accounting courses, it is particularly important for students to practice what they learn. Each module includes either one or two assignments which primarily focus on problem solving. A total of 11 assignments worth 15 points each are assigned in this course. You will have at least three attempts for each assignment. Before attempting an assignment, 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). The lowest score will be dropped leaving a total of 10 assignments at 15 points to be counted toward your grade. No late assignments will be accepted.
- **Cases:** You will participate in a group and submit group case reports for two cases over the course of the semester. The cases are: (1) Cat & Joe’s Pig Rig (Module 2), and (2) Caribbean Brewers (Module 6). Each case report should answer the questions given either at the end of the case or posted as part of the case assignment. 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. You will be required to use Lockdown Browser and a webcam in order to access and take each exam. If you do not already have Lockdown Browser installed on your computer, please go to Canvas for detailed instructions.

Course Policies:

Attendance

As this course is being conducted online, there will be no class meetings. I also recommend that you logon to the course in Canvas at least twice a week.

Communication

I check my e-mail frequently and encourage you to use e-mail to contact me with questions or problems. I am also available for meetings or chats in Microsoft Teams. I can usually answer questions quickly and easily via e-mail or chat. Please do not use the Canvas Inbox to contact me as I do not monitor it as frequently. I may also send you messages or instructions throughout the semester, so you will be responsible for checking your UTA e-mail and Canvas announcements. When communicating via e-mail, be sure to include the course number and section in the subject line. Please address the email to Dr. Henderson and include your full name at the end of the e-mail. I may not respond to e-mails or chats in which I cannot readily identify the student.

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

| | |
|-------------------------------|-------------------|
| Quizzes (10 @ 15 pts each) | 150 points |
| Discussion (4 @ 10 pts each) | 40 points |
| Cases (1@ 40 pts; 1 @ 70 pts) | 110 points |
| Exams (2 @ 150 pts each) | <u>300 points</u> |
| Total | 600 points |

Grading Scale

| <u>Grade</u> | <u>Point Range</u> | <u>Percentage</u> |
|--------------|--------------------|-------------------|
| A | 540 – 600 pts | ≥ 90% |
| B | 480 – 540 pts | ≥ 80% |
| C | 420 – 480 pts | ≥ 70% |
| D | 360 – 420 pts | ≥ 60% |
| F | 0 – 360 pts | < 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:

As this is an online course, you may work through the material at your own pace. As this is an online course, we will not be meeting in person. 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 or chat. I will respond to all emails and chats 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](http://www.uta.edu/provost/administrative-forms/course-syllabus/index.php) page (<http://www.uta.edu/provost/administrative-forms/course-syllabus/index.php>) 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.

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/) (<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

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 through Canvas Announcements and/or email. – Dr. Cherie Henderson *****

| Week | TOPIC | READINGS * | ASSIGNMENTS/ASSESSMENTS DUE (Due by 11:59 pm CDT unless otherwise noted) |
|----------------------------|--|--|---|
| Jan 19 – Jan 24 | Course Introduction | Syllabus, Getting Started Module | Attestation Quiz: Jan 24 Introduction Discussion Post: Jan 24 |
| Jan 25 – Jan 31 | Module 1: Introduction to Managerial Accounting and Costs | Chapter 1 | Introduction Discussion Replies: Jan 31 Ch 1 HW: Jan 31 |
| Feb 1 – Feb 7 | Module 1: Introduction to Managerial Accounting and Costs | Chapter 2 | Ch2 HW: Feb 7 Discussion Post (Role of Mgrl Acct): Feb 7 |
| Feb 8 – Feb 14 | Module 2: CVP Analysis and Relevant Costs/Benefits | Chapter 3 (pgs. 68-88) | Ch3 HW: Feb 14 Discussion Replies (Role of Mgrl Acct): Feb 14 |
| Feb 15 – Feb 21 | University Closed | | |
| Feb 22 – Feb 28 | Module 2: CVP Analysis and Relevant Costs/Benefits | Chapter 4 | Ch4 HW: Feb 28 |
| Mar 1 – Mar 7 | Module 3: Product Costing | Chapter 5 (pgs. 152-172, 178-183) | Ch5 HW: Mar 7 |
| Mar 8 – Mar 14 | Module 3: Product Costing | Chapter 6 | Ch6 HW: Mar 14 |
| Mar 15 – Mar 21 | Spring Break | | |
| Mar 22 – Mar 28 | Midterm Exam (Modules 1-3) | | Exam open Mar 26 – Mar 28. You will have 2.5 hours to complete the exam once you begin. No breaks are allowed. |
| Mar 29 – Apr 4 | Module 4: Service Cost Allocation, Pricing, and Other Product Management Decisions | Chapter 7 (pgs. 245-255) | Ch7 HW: Apr 4 |
| Apr 5 – Apr 11 | Module 4: Service Cost Allocation, Pricing, and Other Product Management Decisions | Chapter 8 | Ch8 HW: Apr 11 Discussion Post (Pricing Trends): Apr 4 |
| Apr 12 – Apr 18 | Module 5: Budgeting and Performance Reports | Chapter 9 | Ch9 HW: Apr 18 Discussion Replies (Pricing Trends): Apr 18 |
| Apr 19 – Apr 25 | Module 5: Budgeting and Performance Reports | Chapter 10 (pgs. 354-382, 372-375) | Ch10 HW: Apr 25 |
| Apr 26 – May 4 | Module 6: Segment Reporting, Transfer Pricing, and Balanced Scorecard | Chapter 11 | Ch11 HW: May 2 Discussion Post (Transfer Pricing): May 2 Discussion Replies (Transfer Pricing): May 4 |
| May 8 – May 9 | Final Exam (Modules 4-6) | | Exam open May 8 – May 9. You will have 2.5 hours to complete the exam once you begin. No breaks are allowed. |