



ACCT 5320
Accounting for
Management Control
Syllabus
Spring 2023

Contact Information:

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I will make every attempt to answer emails within 24 hours (48 hours if received between 5:00 p.m. Friday and 8:00 a.m. Monday).

Office hours: Face-to-face or via Zoom by appointment.

Course Description: Managerial accounting is a sub-discipline of accounting concerned with the information needed by managers to effectively plan, control, and make decisions about company operations. The study of managerial accounting crosses disciplines, because the managerial accounting system must provide information that is useful in financing, operating, marketing, research, and development, and myriad other activities of a company. The primary objective of this course to provide you with the knowledge and tools objectives include:

- Understand how to allocate costs and why.
- Develop basic concepts of various cost allocation methods and their implications.
- Understand cost behavior and cost, volume and profit relationships.
- Understand how to use accounting information for planning, decision making and continuous improvement.
- Develop insight into the evaluation and managing of performance.

Required Textbooks and Resources:

- Pearson MyLab for Accounting to accompany Managerial Accounting, 5th edition by Braun and Tietz. Register via instructions in Canvas. This is both the textbook in digital format and the homework management system. It is much easier to use MyLab if you purchase it via the link in Canvas, because it will then integrate completely in the Canvas course.
- Webcam and microphone for Zoom lectures, meetings, and exams.

Assessment: Your grade will be based on the following:

1. Homework – 300 Points
2. Quizzes – 500 Points
3. Financial Accounting Quiz – 100 Points
4. Final Exam – 100 Points

Total of 1000 Points

Grading Scale:

A	90% or greater
B	80 – 89%
C	70 – 79%
D	60 – 69%
F	below 60%

Homework: Homework is a part of your course grade and is essential to good performance on the exams. Homework will be either assigned through the homework management system, *CengageNOWv2* or case studies assigned via Canvas.. You may access the homework within the course menu. To achieve the 200 points for your homework grade, I will take your homework average across all mediums and multiple by two.

Exams/Quizzes:

Exams will be proctored via ProctorU. During exams you will be permitted to have a four-function calculator and one sheet of blank scratch paper only. You will not be permitted to use a cellphone or leave the exam. Please study and prepare accordingly. Beyond the cost of initial equipment needed (e.g. a camera for your computer), there will not be any additional cost for proctoring. You will need to create a ProctorU account and install the ProctorU extension before attempting any assessment.

To create a ProctorU account, follow the ProctorU tool within Canvas. Please make sure you are using the current version of Chrome or Firefox and download the ProctorU extension available at <http://bit.ly/proctoruchrome> or <https://www.proctoru.com/firefox>.

In order to use ProctorU, you will need the following:

- High-speed Internet connection
- Webcam (internal or external)
- Windows, Mac, or Chrome Operating System
- Up-to-date Chrome or Firefox browser and ProctorU extension installed
- Valid photo ID
- Quiet environment to take your assessment

** no one is allowed to be in the room with you during an exam.

You can visit the Test Taker Resource Page for additional information

at <https://bit.ly/ProctorMe>

UT Tyler Policies: UT Tyler policies regarding matters such as disability access, University-approved absences, student rights and responsibilities and other important policy information can be found at:

<http://www.uttyler.edu/academicaffairs/files/syllabuspolicy.pdf>

Information for Classrooms and Laboratories: Students are expected to wear face masks covering their nose and mouth in public settings (including classrooms and laboratories). The UT Tyler community of Patriots views adoption of these practices consistent with its [Honor Code \(Links to an external site.\)](#) and a sign of good citizenship and respectful care of fellow classmates, faculty, and staff.

Students who are feeling ill or experiencing symptoms such as sneezing, coughing, digestive issues (e.g. nausea, diarrhea), or a higher than normal temperature should stay at home and are encouraged to use the [UT Tyler COVID-19 Information and Procedures \(Links to an external site.\)](#) website to review protocols, check symptoms, and report possible exposure. Students needing additional accommodations may contact the Office of Student Accessibility and Resources at University Center 3150, or call (903) 566-7079 or email saroffice@uttyler.edu.

Important Dates:

January 23 – Deadline for all registrations and schedule changes

March 23 – Last day to withdraw from one or more classes

Course Schedule

Dates	Topic/Resources	Assignment
1/9 – 1/15	Financial Accounting	Financial Accounting Quiz Due 1/15
1/17 – 1/22	Chapter 1 Introduction to Managerial Accounting	HW CH 1 Due 1/22
1/23 – 1/29	Chapter 2 Building Blocks	HW CH 2 Due 1/29
1/30 – 2/5	Chapter 6 Cost Behavior	HW CH 6 Due
2/2 – 2/5	Quiz 1	Quiz 1 Due 2/5
2/6 – 2/12	Chapter 3 Job Costing	HW CH 3 Due 2/12
2/13 – 2/19	Chapter 4 Activity-Based Costing	HW CH 4 Due 2/19
2/16 – 2/19	Quiz 2	Quiz 2 Due 2/19
2/20 – 2/26	Chapter 5 Process Costing	HW CH 5 Due 2/26
2/27 -3/5	Chapter 7 Cost-Volume-Profit Analysis	HW CH 7 Due by 3/5
3/6 – 3/12	Chapter 8 Relevant Costs for Short-term Decisions	HW CH 8 Due by 3/12
3/9 – 3/12	Quiz 3	Quiz 3 Due 3/12
3/13 – 3/19	SPRING BREAK	Rest and Relax
3/20 – 3/26	Chapter 9 The Master Budget	HW CH 9 Due by 3/26
3/27 – 4/2	Chapter 10 Performance Evaluation	HW CH10 Due by 4/2
3/30 – 4/2	Quiz 4	Quiz 4 Due 4/2
4/3 – 4/9	Chapter 11 Standard Costs and Variances	HW CH 11 Due by 4/9
4/10 – 4/16	Chapter 12 Capital Investment and T.V.M.	HW CH 12 Due by 4/16
4/17 – 4/23	Chapter 15 Sustainability	HW CH 15 Due by 4/23
4/20 – 4/23	Quiz 5	Quiz 5 Due 4/23
4/24 - 4/27	Comprehensive Final	Final Exam Due by 4/27