

ACCT 5320 AP
Accounting for Management Control
Syllabus
Fall 2020

Contact Information:

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COB 350.17

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Office hours: MW: 1:30-2:30, Tuesday 5-6. Online class is by appointment.

Responses to email will be as quickly as possible – max of 24 hours – except that on weekends responses may be slightly slower.

PLEASE NOTE I OFTEN COMMUNICATE IMPORTANT ITEMS TO THE CLASS THROUGH ANNOUNCEMENTS IN CANVAS. MONITOR CANVAS PLEASE.

Chinese Proverb: Teachers open the door, but you must enter by yourself.

NOTE – THIS COURSE DOES NOT COUNT TOWARD THE MASTER OF ACCOUNTANCY DEGREE (MACC)

Course Objectives: 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 to effectively use managerial accounting information. The specific 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.

Text: Edmonds and Olds, Fundamental Managerial Accounting Concepts, 9th Edition (McGraw Hill) ISBN: 978-1-260-43383-8 (Loose Leaf Version). NOTE AN E-BOOK IS AVAILABLE. FOLLOW THIS LINK FOR ALL BUYING OPTIONS: <https://www.mheducation.com/highered/>

Connect: This is a required resource that also allows you to do homework, take exams and includes some important study aids. Please see Canvas under the heading of “Getting Started”

for the registration instructions. There is a fee. Note there are bundled options for book and connect access. Also see information on registering for Proctor U. The fee for Proctor U is paid by the university. It is a college policy that at least two exams be delivered through the Proctor U. protocol. Contact CONNECT tech Support if you are having issues with their web site: 800-331-5094. Do not use internet explorer as your browser.

Assessment: Your grade will be based on the total number of points earned. Each of 4 Modules contains assignments and Test. Please refer to the Module contents below for point values. Grades will be assigned based on a 90, 80, 70, 60 percentage scale. Note that assignments are completed in Connect. Only the quiz and tests are timed. The Case is a team case and will be assigned and grading criteria explained after Module 2.

Two exams will be proctored. The proctored exams are proctored live. See Canvas and the statement below:

The assessments in this online course will be proctored using ProctorU. 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*

You can visit the Test Taker Resource Page for additional information at <https://bit.ly/ProctorMe>

Module 1

Chapter 1:	Videos and Assessments	10 points
	Exercises	20 points
	Homework	40 points
Chapter 2:	Videos and Assessments	10 points
	Exercises	20 points
	Homework	40 points
Chapter 3:	Videos and Assessments	10 points
	Exercises	20 points
	Homework	40 points
Test 1:		100 points
TOTAL Module 1 =		310 POINTS

Module 2

Chapter 4:	Videos and Assessments	10 points
	Exercises	20 points
	Homework	40 points
Chapter 5:	Videos and Assessments	10 points
	Exercises	20 points
	Homework	40 points
Chapter 6:	Videos and Assessments	10 points
	Exercises	20 points
	Homework	40 points
Test 2:		150 points
TOTAL Module 2 =		360 points

Module 3

Chapter 7:	Videos and Assessments	10 points
	Exercises	20 points
	Homework	40 points
Chapter 8:	Videos and Assessments	10 points
	Exercises	20 points
	Homework	40 points
Chapter 9:	Videos and Assessments	10 points
	Exercises	20 points
	Homework	40 points
Test 3		100 points
TOTAL Module 3 =		310 points

Module 4

Chapter 11:	Videos and Assessments	10 points
	Exercises	20 points
	Homework	40 points
Chapter 12:	Videos and Assessments	10 points

Exercises	20 points
Homework	40 points
Test 4:	100 points
TOTAL Module 4 =	240 points
Case	50 points
TOTAL POINTS FOR COURSE =	1,270 points

Course Schedule: The following table is a schedule of assignments. I reserve the right to modify it, with advance notice, if it benefits the class to do so.

MODULE	Chapters	Required HW**	Test
1:	1 - 3	Assignments Due 10/24, 11:59PM	Due 10/27, 11:59 PM Test opens 10/24, 7 PM
2:	4-6	Assignments due 11/5, 11:59 PM	Due 11/8, 11:59PM. Opens 11/5, 7 PM
3	7- 9	Assignments Due 11/19, 11:59PM	Due 11/22, 11:59 PM, Opens 11/19, 7PM
4:	10-11	Assignments Due 12/4 11:59PM	Due 12/9 11:59PM, Opens 12/4 7 PM

THERE IS NO CREDIT FOR ANY EXAM OR ASSIGNMENT TAKEN PAST THE DUE DATE

All tests are to be taken independently and not in groups.

IMPORTANT NOTE – BY ENROLLING IN THE CLASS EACH STUDENT AGREES TO EMBRACE THE UTT HONOR CODE:

I embrace honor and integrity. Therefore, I choose not to lie, cheat or steal, nor to accept the actions of those who do.

Last Day to Withdraw without Academic penalty = Nov 20.

These links relate to any writing assignments and you might find them useful

www.uttyler.edu/writingcenter/

<https://owl.english.purdue.edu/owl>

University Policies

Students Rights and Responsibilities

To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link:

<http://www.uttyler.edu/wellness/StudentRightsandResponsibilities.html>

We respect the right and privacy of students who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>.”

Grade Replacement/Forgiveness

If you are repeating this course for a grade replacement, you must file an intent to receive grade forgiveness with the registrar by the 12th day of class. Failure to do so will result in both the original and repeated grade being used to calculate your overall grade point average.

Undergraduates will receive grade forgiveness (grade replacement) for only three course repeats; graduates, for two course repeats during his/her career at UT Tyler.

State-Mandated Course Drop Policy

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the 12th day of class (See Schedule of Classes for the specific date).

Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Registrar's Office and must be accompanied by documentation of the extenuating circumstance. Please contact the Registrar's Office if you have any questions.

Disability Services

In accordance with federal law, a student requesting accommodation must provide documentation of his/her disability to the Disability Support Services counselor. If you have a disability, including a learning disability, for which you request disability support services/accommodation(s), please contact Ida MacDonald in the Disability Services office so that the appropriate arrangements may be made. In accordance with federal law, a student requesting disability services/accommodation(s) must provide appropriate documentation of his/her disability to the Disability Services counselor. In order to assure approved services the first class, diagnostic, prognostic, and prescriptive information should be received 30 days prior to the beginning of the semester services are requested. For more information, call or visit Disability Services located in the University Center, Room 3150. The telephone number is (903)

566-7079. Additional information may also be obtained at the following UT Tyler Web address: <http://www.uttyler.edu/disabilityservices>.

Student Absence due to Religious Observance

Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

Student Absence for University-Sponsored Events and Activities

If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

Social Security and FERPA Statement:

It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

Emergency Exits and Evacuation:

Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first class. Do Not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services

Important Covid-19 Information for Classrooms and Laboratories

Students are required to wear face masks covering their nose and mouth, and follow social distancing guidelines, at all times in public settings (including classrooms and laboratories), as specified by [Procedures for Fall 2020 Return to Normal Operations](#). The UT Tyler community of Patriots views adoption of these practices consistent with its [Honor Code](#) 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, or a higher than normal temperature will be excused from class and should stay at home and may join the class remotely. Students who have difficulty adhering to the Covid-19 safety policies for health reasons are also encouraged to join the class remotely. 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.

Recording of Class Sessions

Class sessions may be recorded by the instructor for use by students enrolled in this course. Recordings that contain personally identifiable information or other information subject to FERPA shall not be shared with individuals not enrolled in this course unless appropriate consent is obtained from all relevant students. Class recordings are reserved only for the use of students enrolled in the course and only for

educational purposes. Course recordings should not be shared outside of the course in any form without express permission.