

ACCT 5320.060
Accounting for Management Control
Syllabus
Spring 2025

Contact Information:

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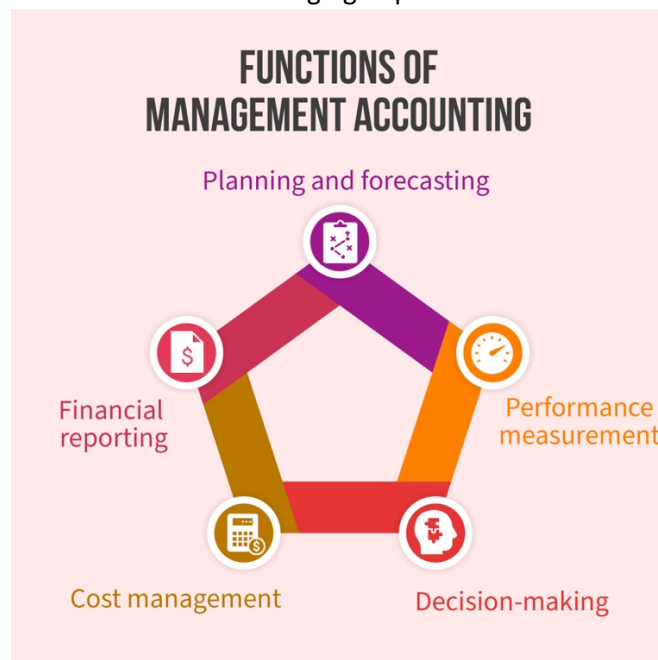
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Office hours: Tuesday/Thursday 12:30 – 2 PM or by appointment via Zoom. Please reserve your time prior to a meeting to avoid double appointments by using the following link:

https://calendly.com/dr_hoyoungkim/dr-kim-s-office-hours

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.



Required 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.

Assessment: Your grade will be based on the following:

Weekly Feedback Survey	5%
Financial Accounting Quiz	5%
Exam 1 (Topic 1-3)	15%
Exam 2 (Topic 4-6)	15%
Exam 3 (Topic 7-9)	15%
Case study 1&2	15%
Homework	<u>30%</u>
Total	<u>100%</u>

Grades will be assigned based on a 90, 80, 70, 60 percentage scale.

MyLab Homework: Homework is a part of your course grade and is essential to good performance on the exams. All homework is assigned through the homework management system, Pearson MyLab for Accounting. **Course ID: kim60437.**

Caution: MyLab grades your homework automatically, so your answer must be exact. If the solution requires two decimal points, 38.20 is correct, but 38.2 is not. Similarly, if the solution requires that the answer be in percentages, 28% is correct but .28 is not. If you find that your solution is marked incorrect when you use the "Check Answer" feature, make sure you have expressed your solution exactly as the problem requires.

Exams: All three exams are proctored via MyLab. Make sure you have a good internet connection and your browser settings permit full Canvas access during exams (e.g., popups allowed).

If you cannot take the exam on the scheduled date due to legitimate reasons, you need to make an arrangement with me to take the quiz/exam **before** the scheduled date. **There are no make-up quizzes or tests, except for legitimate reasons.** Proper documentation must be submitted if requested. **No late submission will be accepted without notice in advance or proper documentation.**

Case studies: I will assign two cases for the group or individual assignments depending on your preference. You can choose whether you submit your work individually or as a group in the student profile survey in the beginning of the semester. Each group should not consist of more than **three** members. If a report is required for a certain case assignment, the report should be neat, legible, and easy to follow. Submission and grading guidelines will be available on Canvas. Each student in the group will receive the same grade based on the quality of the report, except for peer evaluations (to improve participation and commitment of all group members). Plagiarism on a group assignment will impact the grade of all members of the group.

University Policies and Information

Please refer to the Canvas module for University Policies and Information.

Tentative Course Schedule, Spring 2025

Date	Class topic	Assignments due <u>every Sunday</u>
W1: 1/13-19	Financial Accounting	Student Profile Survey and Financial Accounting Quiz Due
W2: 1/20-26	Topic 1: Managerial Accounting Concepts (Chap. 1 and 2)	HW1
W3: 1/27-2/2	Topic 2: Activity-Based Costing (Chap. 4)	HW2
W4: 2/3-2/9	Topic 3: Job Order Costing (Chap. 3)	HW3
W5: 2/10-16	Case Study 1: Job Order Costing: Costing and Transfer Pricing	Case 1
W6: 2/17-2/23	<u>Test 1 (Topic 1-3)</u>	Test 1
W7: 2/24-3/2	Topic 4: Process Costing (Chap. 5)	HW4
W8: 3/3-9	Case Study 2: Process Costing: Costing and Profitability Management	Case 2
W9: 3/10-3/16	Topic 5: Master Budget (Chap. 9)	HW5
W10: 3/17-23	Spring break	
W11: 3/24-30	Topic 6: Cost Behavior (Chap. 6)	HW6
W12: 3/31-4/6	<u>Test 2 (Topic 4-6)</u>	Test 2
W13: 4/7-13	Topic 7: Standard Costs and Variances (Chap. 10 & 11)	HW7
W14: 4/14-20	Topic 8: Cost-Volume-Profit (CVP) Analysis (Chap. 7)	HW8
W15: 4/21-27	Topic 9: Relevant Costs for Short-Term Decisions (Chap. 8)	HW9
W16: 4/28-5/4	<u>Test 3 (Topic 7-9)</u>	Test 3

- I accept HW submitted via MyLab only. Please do not submit via email or other means.