

Syllabus
ACCT 5320 Section 705
Fall 2024 – 7 Week Course

COURSE NUMBER ACCT 5320
COURSE TITLE Accounting for Management Control
INSTRUCTOR Linda Cooper
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OFFICE HOURS By Appointment

Course Overview: 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 of other activities of a company. The primary objective of this course is to provide you with the knowledge and tools objectives include”

Student Learning Outcomes:

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|--|
| 1) Understand how to allocate costs and why |
| 2) Develop basic concepts of various cost allocation methods and their implications |
| 3) Understand cost behavior and cost, volume and profit relationships |
| 4) Understand how to use accounting information for planning, decision making and continuous improvement |
| 5) Develop insight into the evaluation and managing of performance |

Required Textbooks and Readings:

Pearson MyLab for Accounting to accompany Managerial Accounting, 6th 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.

Grading Policy

| Grade Distribution | |
|--------------------|-----|
| | |
| Homework | 40% |
| Quizzes | 60% |
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| Final Grades | | |
|--------------|---|-----------|
| A | = | 90% + |
| B | = | 80% - 89% |
| C | = | 70% - 79% |
| D | = | 60% - 69% |
| F | = | <60% |

Homework and Quizzes:

There are 12 homework assignments and 6 quizzes. The lowest homework and the lowest quiz will be dropped.

Late Work and Make-Up Exams: Late homework and quizzes will not be accepted. If it is not turned in on time, you will receive a 0 for the assignment.

Graded Course Requirements Information:

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.

- 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.

Calendar of Topics, Readings, and Due Dates

| <i>Date</i> | <i>Topic/Resources</i> | <i>Assignments Due</i> |
|--------------------|--|--|
| 1/13 – 1/19 | Financial Accounting Chapter 1 Introduction to Managerial Accounting | HW 1 Due 1/19 |
| 1/20 – 1/26 | Chapter 2 Building Blocks Chapter 3 Job Order Costing | HW 2 Due 1/26 Quiz 1 Due 1/26 HW 3 Due 1/26 |
| 1/27 – 2/2 | Chapter 4 Activity-Based Costing Chapter 6 Cost Behavior | HW 4 Due 2/2 Quiz 2 Due 2/2 HW 6 Due 2/2 |
| 2/3 – 2/9 | Chapter 7 Cost Volume Profit Analysis Chapter 8 Relevant Costs for ST Decisions | HW 7 Due 2/9 Quiz 3 Due 2/9 HW 8 Due 2/9 |
| 2/10 – 2/16 | Chapter 9 The Master Budget Chapter 10 Performance Evaluation | HW 9 Due 2/16 Quiz 4 Due 2/16 HW 10 Due 2/16 |
| 2/17 – 2/23 | Chapter 11 Standard Costs and Variances Chapter 13 Statement of Cash Flows | HW 11 Due 2/23 Quiz 5 Due 2/23 HW 13 Due 2/23 |
| 2/24 – 3/1 | Chapter 14 Financial Statement Analysis | HW 14 Due 3/1 Quiz 6 Due 3/1 |

Artificial Intelligence

UT Tyler is committed to exploring and using artificial intelligence (AI) tools as appropriate for the discipline and task undertaken. We encourage discussing AI tools’ ethical, societal, philosophical, and disciplinary implications. All uses of AI should be acknowledged as this aligns with our commitment to honor and integrity, as noted in UT Tyler’s Honor Code. Faculty and students must not use protected information, data, or copyrighted materials when using any AI tool. Additionally, users should be aware that AI tools rely on predictive models to generate content that may appear correct but is sometimes shown to be incomplete, inaccurate, taken without attribution from other sources, and/or biased. Consequently, an AI tool should not

be considered a substitute for traditional approaches to research. You are ultimately responsible for the quality and content of the information you submit. Misusing AI tools that violate the guidelines specified for this course (see below) is considered a breach of academic integrity. The student will be subject to disciplinary actions as outlined in UT Tyler's Academic Integrity Policy.

1) AI is permitted only for specific assignments or situations, and appropriate acknowledgment is required.

In this course, we may use AI tools (such as ChatGPT and Copilot) to examine how these tools may inform our exploration of the class topics. You will be notified as to when and how these tools will be used, along with guidance for attribution. Using AI tools outside of these parameters violates UT Tyler's Honor Code, constitutes plagiarism, and will be treated as such.