



**ACCT 5320**  
**Accounting for**  
**Management Control**  
**Syllabus**  
**Fall 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, 6<sup>th</sup> 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 – 50%
2. Quizzes – 40%
3. Final Exam – 10%

Total of 1000 Points

**Grading Scale:**

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

**Homework:** 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. 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 multiply by two.

**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](mailto:saroffice@uttyler.edu).

### Course Schedule

<b>Dates</b>	<b>Topic/Resources</b>	<b>Assignment</b>
8/28 – 9/3	Financial Accounting	<b>Financial Accounting Quiz</b> Due 9/3
9/4 – 9/10	<b>Chapter 1</b> Introduction to Managerial Accounting <b>Chapter 2</b> Building Blocks	<b>HW 1</b> Due 9/10 <b>HW 2</b> Due 9/10 <b>Quiz 1</b> Due 9/10
9/11 – 9/17	<b>Chapter 3</b> Job Order Costing <b>Chapter 4</b> Activity-Based Costing	<b>HW 3</b> Due 9/17 <b>HW 4</b> Due 9/17 <b>Quiz 2</b> Due 9/17
9/18 – 9/24	<b>Chapter 6</b> Cost Behavior <b>Chapter 7</b> Cost-Volume-Profit Analysis	<b>HW 6</b> Due 9/24 <b>HW 7</b> Due 9/24 <b>Quiz 3</b> Due 9/24
9/25 – 10/1	<b>Chapter 8</b> Relevant Costs for ST Decisions <b>Chapter 9</b> The Master Budget	<b>HW 8</b> Due 10/1 <b>HW 9</b> Due 10/1 <b>Quiz 4</b> Due 10/1
10/2 – 10/8	<b>Chapter 10</b> Performance Evaluation <b>Chapter 11</b> Standard Costs and Variances	<b>HW 10</b> Due 10/8 <b>HW 11</b> Due 10/8 <b>Quiz 5</b> Due 10/8
10/9 – 10/12	<b>Comprehensive Final</b>	<b>Final Exam</b> Due by 10/12