

**ACCT 2302.060**  
**Principles of Managerial Accounting**  
**Syllabus**  
**Fall 2024**

**Contact Information:**

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Office hours: Tuesday 2:30 – 3:30 PM and 5 – 6 PM, Thursday 2:30 – 3:30 PM, or by appointment using the following link: [https://calendly.com/dr\\_hoyoungkim/dr-kim-s-office-hours](https://calendly.com/dr_hoyoungkim/dr-kim-s-office-hours)

Class meetings: Asynchronous Online. All class materials will be posted in Canvas.

**Course Description:** Accounting concepts and methods used in managerial planning, control, and decision-making. Topics include budgetary planning, control and analysis, responsibility accounting; costing techniques; standard costs; cost-volume-profit relationships; and capital budgeting.

**Prerequisite:** ACCT 2301

**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 Course Materials:**

***Please read the following carefully as there are several different options for you to purchase this book and the Connect access.***

**Textbook:** *Fundamental Managerial Accounting Concepts, 10th Edition, Edmonds and Olds*, (McGraw Hill) ISBN10: 126410068X | ISBN13: 9781264100682. **NOTE AN E-BOOK IS AVAILABLE. FOLLOW THIS LINK (search by ISBN number) FOR ALL BUYING OPTIONS:** <https://www.mheducation.com/highered/>

A student of this institution is not under any obligation to purchase a textbook from a university-affiliated bookstore. The same textbook may be also available from an independent retailer, including an online retailer. I only require that you purchase the Connect code since it comes with a free eBook. You must purchase the Connect access code in order to complete online homework and accounting

problems. **I accept HW submitted through Connect only. I will not accept HW submitted as email attachment or in any other form.**

The eBook with Connect access is the cheapest option but most students find it much easier to use and follow along in class with an actual hardback textbook. Be aware that if you choose to only purchase the Connect code and use an ebook, the code is only valid for one semester.

Do not use Internet Explorer as your browser. Please use **Chrome or Firefox** as your browser for Connect. I am told those suffer from fewer problems than other browsers.

Please see Canvas under the heading of "Getting Started" for the registration instructions. There is a fee. Contact CONNECT tech Support if you are having issues with their web site: 800-331-5094.

**Caution:** Connect 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.

**Assessment:** Your grade will be based on the following:

Test 1 (Topic 1-3)	10%
Test 2 (Topic 4-6)	10%
Final exam (Topic 7-10; cumulative)	20%
Budgeting project	15%
Reading assignments	15%
Homework	30%
Total	<u>100%</u>

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

**Tests:** There will be two midterm exams and one final exam. The first midterm exam will cover topics up to the exam date. The second midterm exam will cover topics between the two midterm exams. The final exam will be cumulative, covering all topics during the semester. You are allowed to use only the following items during exams: a four-function calculator, pencils or pens, and erasers. The exam format may include problems, multiple-choice questions, and short-answer questions. There are no make-up examinations. Please see the syllabus for exam dates.

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

**Budgeting project:** Each group is required to prepare a set of budgets for a manufacturing company in Excel. Each group should not consist of more than **three** members. It is assumed that you have basic spreadsheet skills to complete this assignment. You must acquire these skills before enrolling in this course. 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. Submission and grading guidelines will be available on Canvas. No late submission will be accepted for any reason.

**Reading assignments:** You are required to read the selected textbook chapters and watch short video clips in each chapter. Reading assignments include numerous questions to evaluate your understanding of the selected topics.

**Individual Homework:** There are 10 homework assignments evaluating your understanding and application of the selected topics. You are required to work on these assignments independently. Copying others' work is strictly forbidden. 20% of points will be deducted for each day late.

**Late work:** If you have to miss any due dates, please let me know as soon as possible (ideally prior to the beginning of the class) via email.

**University Policies and Information:** Please refer to the University Policies and Information page in Canvas.

### Tentative Course Schedule

Date	Class topic	HW* and others Due
Week 1-2: 8/26 – 9/8	<b>Topic 1:</b> Introduction to Managerial Accounting (Chap. 1, 4, & 11)	<b>HW1</b>
Week 3: 9/9 – 9/15	<b>Topic 2:</b> Activity-Based Costing and Management (Chap. 5)	<b>HW2</b>
Week 4: 9/16 – 9/22	<b>Topic 3:</b> Job Order Costing (Chap. 12)	<b>HW3</b>
Week 5: 9/23 – 9/29	<b>Test 1 (Topic 1-3)</b> ( 10 points )	<b>Test 1</b>
Week 6: 9/30 – 10/6	<b>Topic 4:</b> Process Costing (Chap. 12)	
Week 7: 10/7 – 10/13	<b>Topic 4:</b> Process Costing (Chap. 12; Continued)	<b>HW4</b>
Week 8: 10/14 – 10/20	<b>Topic 5:</b> Planning for Capital Investments (Chap. 10)	<b>HW5</b>
Week 9: 10/21 – 10/27	<b>Topic 6:</b> Determining How Costs Behave (Chap. 2)	<b>HW6</b>
Week 10: 10/28 – 11/3	<b>Test 2 (Topic 4-6)</b> ( 10 points )	<b>Test 2</b>
Week 11: 11/4 – 11/10	<b>Topic 7:</b> Planning for Profit and Cost Control (Chap. 7)	<b>1. HW7</b> <b>2. <u>Budgeting project assigned</u></b>
Week 12: 11/11 – 11/17	<b>Topic 8:</b> Standard Costs and Variances (Chap. 8)	<b>1. HW8</b> <b>2. <u>Budgeting project</u></b>
Week 13: 11/18 – 11/24	<b>Topic 9:</b> Cost-Volume-Profit (CVP) Analysis (Chap. 3)	<b>HW9</b>
Week 14: 11/25 – 12/1	<b><u>Thanksgiving breaks</u></b>	
Week 15: 12/2 – 12/8	<b>Topic 10:</b> Relevant Information for Special Decisions (Chap. 6)	<b>HW10</b>
Week 16: 12/9 – 12/14	<b>Test 3 (Topic 7-10; Cumulative)</b> ( 20 points )	<b>Test 3</b>

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