

# ACCT 2302

Section 793, Fall II 2020

Managerial Accounting



## Syllabus

### Basic Information

#### Dr. Dongfang Nie

OFFICE: MB 2242

OFFICE PHONE: 432-552-2182

E-MAIL: nie\_d@utpb.edu

OFFICE HOURS: Prefer CANVAS inbox, then email with your class session  
Email to set up an appointment

This course is a Web Course and is conducted within Canvas within <http://utpb.instructure.com>

**NOTE:** The due dates and times for the activities will adhere to the Central Time Zone

### Course Description

**Course Catalog Description:** Introduction to the use of financial and non-financial accounting information for management, decision making and control.

#### Measurable Learning Outcomes:

By the end of this course students should be able to:

- (1) understand the relationships between financial and managerial accounting,
- (2) understand the problem of cost assignment and impact on economic decision making,
- (3) gain a basic understanding of the cost accumulation and assignment processes used for internal accounting purposes,
- (4) understand how management accounting information is used in business settings to plan and control operations, and
- (5) gain a basic understanding of the development and role of nonfinancial performance measures in management accounting.

#### Prerequisites:

ACCT 2301, and Math 1324 or equivalent

# Materials

## Required Materials:

Miller-Nobles, Mattison, Matsumura, *Horngren's Accounting: The Managerial Chapters*, Twelfth Edition, Pearson, with MyAccountingLab access,

ISBN: 9780134643168

## Other materials:

Four-function calculator for use on homework and exams

## Important Academic Dates

UTPB [Academic Calendar](#)

## Course Overview

### Course Content Structure:

The course is divided into 9 chapters.

Each Chapter's materials cover:

- a. One textbook chapter,
- b. Homework assigned in MyAccountingLab),
- c. Lectures on-line in Canvas, and
- d. A quiz in MyAccountingLab.

You should read the textbook section first, and then review the online lectures. The lectures will be summaries, and/or elaborations of the textbook material. After you have completed reviewing the lectures, you should complete the homework and quiz assignments posted in MyAccountingLab.

### Student Information Sheet:

Every student in this course is expected to complete the Student Information Sheet at the beginning of the semester. The Student Information Sheet is located under the module Start Here and Introductions—Introductory Activities.

### Syllabus Quiz:

At the beginning of the semester, you will have an on-line syllabus quiz available through Canvas. At the end of the semester you will be awarded one point of extra credit for successful completion of the syllabus quiz.

### **Reading:**

Students are expected to read the assigned chapters in the textbook in order to understand the topic currently being studied in the course. The textbook has on-line tools that enhance the learning opportunity for each chapter. The tools are located in MyAccountingLab under the Resources link.

### **Class Lectures:**

Lectures will take place on-line. You should successfully complete each of the on-line chapter lectures.

### **Homework Assignments:**

Homework assignments will be completed through the MyAccountingLab website. The access instructions will be provided on Canvas to allow you access to the homework. Assignments will be available on the beginning date shown on your course schedule for that chapter and will close on the ending date for the class. There will be homework assignments for Chapters 18-26, with unlimited retries. The best score will be recorded. Practice Homework will be available, but will not be graded.

### **Quizzes:**

Quizzes will be required for Chapters 18-26. The quizzes will be available in MyAccountingLab for the Chapter being studied. Quizzes will be available on the beginning date shown on your course schedule for that chapter and will close on the ending date for the class. The quizzes may be multiple choice, true/false, short answer or numerical problems. No make-up quizzes will be given. You will have three tries on the quiz, with the best score recorded.

### **Exams:**

There will be three exams given during the semester. The final exam is partially comprehensive and will partially cover chapters not previously tested. All exams must be completed during the scheduled period and will be completed in one sitting that is timed. Your exams must be completed using the Lockdown Browser and Monitor with your personal webcam. **There will be no make-up exams.** The percentage grade on the comprehensive portion of the final will be assigned to a missed exam. If you do not miss an exam, the percentage grade on the comprehensive portion of the final will be used to replace your lowest exam score if the comprehensive final exam grade is higher.

Examinations are based upon reading assignments, homework assignments, quizzes, on-line lectures and class discussions. Exams may include short answer, computational problems, multiple-choice questions, true/false and short answer questions. Although the first three exams are not explicitly comprehensive, the material in this course naturally builds on the initial material learned. Concepts learned earlier in the course are needed throughout.

## Grading:

Course Activity	Points
Homework	100
Quizzes	100
Three Exams	300
Final Exam	100
Comprehensive Exam	100
<b>Total</b>	<b>700</b>

## Grading Scale:

Grade Range (%)	Letter Grade
90 and above	A
80 to 89	B
70 to 79	C
60 to 69	D
Less than 59	F

## Communication, Grading & Feedback:

Your instructor may e-mail you materials and announcements at your designated e-mail address recorded in myUTPB during the semester. When you e-mail your instructor, include ACCT 2302 in the subject line of the e-mail. You may also post questions in Canvas. A discussion area is provided in Canvas that will allow you to communicate with other students as well as the instructor.

E-mail will be checked by your instructor at least once per day, and sometimes more often. All the course activities will be graded within one week after the set due date. You can check your grades by going to **Grade Book**. If there is any discrepancy in the grade, you must contact me immediately. I will provide individual feedback or a general feedback in the performance of the course activity

## Time Management:

A student should expect to spend three hours on preparation and learning assignments for every semester credit hour. If a class is a 3-semester credit hour class, it is expected that a student should spend about 9 hours out of class on assignments in addition to 3 hours of in-class time for a total of about 12 hours per week to obtain an "A" in a class. It is important to develop a Time Management Plan to be successful.

# Policies

## Discussion Board

Discussion Board is primarily for discussing course related topics and issues. The posts under these topics will not be graded. Best practices are:

- Read all message postings in online discussion.
- Respond to the question directly
- Reply to minimum of two other student posts.
- Use a person's name in the body of your message when you reply to their message.
- Avoid postings that are limited to 'I agree' or 'great idea', etc.
- Ensure responses to questions are meaningful, reflective.
- Support statements with concepts from course readings, refer to personal experience, examples.
- Follow **Rules of Behavior (below)**.

## Rules of Behavior

Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

- Do not post anything too personal.
- Do not use language that is inappropriate for a classroom setting or prejudicial in regard to gender, race, or ethnicity.
- Do not use all caps in the message box unless you are emphasizing (it is considered shouting).
- Be courteous and respectful to other people on the list
- Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
- Use line breaks and paragraphs in long responses.
- Write your full name at the end of the posting.
- Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

## Make-Up/Late Submission Policy

All course activities must be submitted before or on set due dates and times. If the student is unable to abide by the due dates and times, it is her/his responsibility to contact the instructor immediately. There will be a 10% deduction for the first, approved late submission of the assignment; no other late assignments will be accepted, considering the rapid pace of this course.

## Academic Dishonesty/Plagiarism/Cheating

The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not

the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an “F” for the course.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the university’s handbook at: <http://ss.utpb.edu/dean-of-students/scholastic-dishonesty/>

**Academic dishonesty** includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

**Plagiarism** includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one’s own academic work being offered for credit.

### **Attendance and Class Participation:**

Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.

### **Tracking**

The learning management systems have a tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.

### **Absenteeism**

All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online course is considered absenteeism. Contact instructor immediately in case of emergency medical situation.

### **Course Incomplete/Withdrawal/Grade Appeal**

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals consult the University Handbook: [Drops and Withdrawals](#) and [Appeal Process](#).

## Accommodation for Students with Disabilities

**Students with Disabilities:** The University of Texas of the Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students with disabilities. Any student with a disability who is requesting an accommodation for this course must provide the instructor with official documentation in the form of a letter from the ADA Officer for Students. Only those students who have officially documented a need for an accommodation will have their request honored.

**ADA Officer for Students:** Mr. Paul Leverington

**Address:** Mesa Building 4243/4901 E. University, Odessa, TX. 79762

**Voice Telephone:** 432-552-4696

**Email:** [ada@utpb.edu](mailto:ada@utpb.edu)

**Webpage:** <https://www.utpb.edu/academics/undergraduate-success/TSAAD/ssd/index>

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

## Computer Skills, Technical & Software Requirements

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to [UTPB Office 365 Page](#).

### Computer Technical Requirements

See [Technical Requirements](#).

### Online Student Authentication

UTPB requires that each student who registers for a distance course is the same student who participates in, completes, and receives credit for the course. UTPB’s Distance Education Policy requires faculty members to employ at least two methods of verification to ensure student identities. To access online courses students must login to the UTPB learning management system using their unique personal identifying username and secure password (this is the first method). UTPB requires that each student who registers for an online course is the same student who participates in, completes, and receives credit for the course. This course satisfies student authentication by:

- Presentation of approved photo ID\* through a web cam and video recorded proctoring during assessment (Respondus Monitor)

\*Approved photo identifications are: passports, government issued identification, driver’s licenses, military ID from DoD; dual credit and early college high school students use school district identifications.

### Using LockDown Browser & Respondus Monitor for Online Exams

This course requires the use of LockDown Browser and Monitor for online exams, not for the quizzes though. Watch this short video (<http://www.respondus.com/products/lockdown-browser/student-movie.shtml>) to get a basic understanding of LockDown Browser and Monitor.

Download and install LockDown Browser from this link:

<http://www.respondus.com/lockdown/download.php?id=841715130>

To take an online test, open LockDown Browser which opens Canvas and navigate to the exam. (You cannot access the exam with a standard web browser.)

When taking an online exam, follow these guidelines:

- Setup web cam for exams using Monitor.
- Ensure you're in a location where you won't be interrupted.
- Turn off all mobile devices, phones, etc.
- Clear your desk of all external materials — books, papers, other computers, or devices.
- Remain at your desk or workstation for the duration of the test.
- LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted.

## Preparation for Emergencies

### Computer Crash

Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

### Complete Loss of Contact

If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

### Lost/Corrupt/Missing Files

You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc.) or any contradictions/problems, you may be required to resubmit the files.

## End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end-of-course evaluation/survey provided by UTPB. During the last few weeks of class, you will receive an announcement through email notifying you that the Course/Instructor Survey is available. You may follow the link in the email to complete the survey using the same credentials to access your courses here. When entering the emailed Survey link you

will see a list of surveys for you to complete. Another way to find End-of-Course Evaluations is through you my.utpb.edu account > My Surveys & Evaluations are on the first page after you login.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

## Student Support Services

SERVICE	CONTACT
ADA Accommodation/Support	ADA Officer for Students: Mr. Paul Leverington Address: Mesa Building 4243 Voice Telephone: 432-552-4696 Email: <a href="mailto:ada@utpb.edu">ada@utpb.edu</a> <a href="https://www.utpb.edu/academics/undergraduate-success/TSAAD/ssd/index">https://www.utpb.edu/academics/undergraduate-success/TSAAD/ssd/index</a>
Advising	<a href="#">UTPB E-Advisor</a> (432) 552-2661 <a href="#">UTPB Academic Advising Center</a>
Bookstore	<a href="#">UTPB Campus Bookstore</a> (432) 552-0220
Email, Outlook 365, my.utpb.edu	<a href="#">Information Resources Division</a> (IRD)
Financial Aid and Scholarship	<a href="#">UTPB Financial Aid</a> (432) 552-2620
Library	The <a href="#">J. Conrad Dunagan Library</a> Online at (432) 552-2370
Registrar	<a href="#">UTPB Registrar</a> (432) 552-2635
Student Services	<a href="#">Dean of Students</a> (432) 552-2600
Technical Support	<a href="#">Canvas</a> 1-866-437-0867
Tutoring & Learning Resources	If you are taking courses through UTPB the following links provide services: <a href="#">Smarthinking Online Tutoring</a> (provides tutoring services), SmarterMeasure (measures learner readiness for online course).

## Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

## Copyright Statement

Many of the materials that are posted within UTPB courses are protected by copyright law. These materials are only for the use of students enrolled in the course and only for the purpose of the course. They may not be further retained or disseminated.

## Schedule of Activities

<b>ACCOUNTING 2302 - MANAGERIAL ACCOUNTING</b>		
<b>SCHEDULE Fall II 2020</b>		
<b>All Homework and Quizzes are to be completed in MyAccountingLab.</b>		
<b>Exams will be completed in Canvas by the date shown below.</b>		
<u>Week</u>	<u>Textbook Chapter</u>	<u>Topic</u>
	Course Introduction and Chapter 18	Introduction to Managerial Accounting
10/19	Chapter 19 Chapter 20	Job Order Costing Process Costing
11/2	<b>Exam 1, Chapters 18-20</b> Chapter 21 Chapter 22	Cost-Volume-Profit Analysis Master Budget
11/9	<b>Exam 2, Chapters 21-22</b>	
11/16	Chapter 23	Flexible Budgets and Standard Cost Systems
11/23	Chapter 24	Cost Allocation and Responsibility Accounting
11/30	<b>Exam 3, Chapters 23-24</b>	
12/7	Chapter 25 Chapter 26	Short-Term Business Decisions Capital Investment Decisions
12/10	<b>Final Exam , Chapters 25-26 and Comprehensive</b>	