



COURSE SYLLABUS

Course: **ACCT 3613 - Managerial Uses of Accounting Information**

Prerequisite: ACCT 2013 with a grade of "C" or better.

Course Description:

To enable the student to use accounting information for managerial decisions in a changing, global environment, to aid in identifying the specific information needs of managerial decisions, and focusing on the role of both financial and non-financial accounting information within the context of a continually changing information system technology. The course covers business as well as non-profit and governmental organizations, and includes spreadsheet analysis.

This course highlights the roles played by management accounting information in planning, decision-making, and control. Note that we will be working on questions, exercises, and problems from the textbook during many classes. Because of this, you should bring your textbook and calculator to class.

Course Objectives:

1. Describe the accounting information and techniques commonly used for managerial decision making.
2. Trace cost flows through accounting records and determine how these are reported both internally and externally.
3. Search for, identify, and extract relevant accounting information from business problems.
4. Apply commonly used managerial accounting tools and models.
5. Demonstrate strong communication skills, analytical thinking skills, and problem solving skills.

Mandatory Course Materials:

Text: *Managerial Accounting* 14th Edition by Garrison, Noreen and Brewer, Irwin/McGraw-Hill. Either a hard copy or an e-book is acceptable. ISBN 978-0-07-811100-6.

Calculator: You must bring a calculator, **other than your cell phone**, to every class and have it ready to use as class starts. Only simple (non-programmable) calculators without a time value of money function are permissible for exams.

Connect: This course will use the Irwin/McGraw-Hill online homework system that is linked with our textbook.

Blackboard: The course is supported by Blackboard course management system. Our class will be using Blackboard extensively. I will use Blackboard to communicate with you and to provide you with course materials, including the course syllabus, class handouts, assignments, etc. You should access Blackboard regularly (daily) for the latest announcements and course

activities. ALL course assignments and due dates will be posted in Blackboard! Please check your Blackboard account *immediately* to verify that you have no access problems. It is important that you have access to this tool at the very beginning of the term.

University email account: Email is the single best way to reach me outside of class and office hours. Check your account *immediately* to verify that it is working properly. Only messages sent from Blackboard or UARK email accounts will be accepted. Correspondence from any other source (i.e. Gmail, etc.) will *not be opened*. Be prepared to check your university email account often!

Computer access: In the unfortunate event that your home computer is not functioning, it is expected that you will fulfill all class requirements at one of the many computer labs on campus.

Academic Honesty:

Application of the Academic Honesty Policy, as stated at <http://provost.uark.edu/> will be fully adhered to in this course. Academic dishonesty involves any act, which may subvert or compromise academic integrity or the integrity of the University's 'Academic Integrity Policy'. As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail.

Academic dishonesty involves acts that may subvert or compromise the integrity of the educational or research process at the University of Arkansas, when such acts have been performed by a UA student. Academic dishonesty includes, but is not limited to, any act by which a student gains or attempts to gain an academic advantage for him/herself or another by misrepresenting his/her or another's work or by interfering with the independent completion, submission, or evaluation of academic work.

Each University of Arkansas student is required to be familiar with and abide by the University's 'Academic Integrity Policy' which may be found at <http://provost.uark.edu/> Students with questions about how these policies apply to a particular course or assignment should consult with their instructor prior to the submission of assignments or tests.

The Course Contract Certification specifically acknowledges your responsibility for awareness of the policies and procedures in the course syllabus as well as those relating to student academic conduct and academic honesty in University's 'Academic Integrity Policy.' You may not sit for any of the scheduled course exams until you submit a signed course contract certification to the instructor.

Please note that initialing the sign-in sheet for another student is an act of academic dishonesty. All work submitted for class credit must be a student's own, original work.

Attendance and Professional Conduct:

Attendance at all class meetings is expected. This course is based on material that continuously builds on itself; it can be complex and requires continuous attention from the student. In order to succeed, it is essential that students keep up with the material through readings, class attendance,

and other assigned work. Professional conduct is expected at all times, including, but not limited to, avoiding the use of prohibited electronic devices during class, refraining from holding side conversations during class, arriving on time and staying for an entire class period, and treating the instructor and other students with respect. As a result, 20 points are given for professionalism as part of the final grade calculation.

In order to avoid losing professionalism points you must 1) arrive to class on time 2) stay engaged during class and 3) stay for the entire class, 4) conduct yourself professionally and avoid inappropriate behavior such as cell phone use, texting, computer use unrelated to class, having side conversations with your classmates, etc.

Members of UARK sports and academic teams who will have class time conflicts should make their requests *during the first two weeks of class* by submitting a written request in writing with attached documentation.

It is ultimately your decision how often you attend class and how much work you prepare outside of the classroom. ***Two to three hours outside of class for every one hour in class is usually what is necessary in order to gain a good understanding of the material and do well in this class.***

Please note that the homework and Learn Smart assignments each have one drop – that is, the lowest score for each is not included in your final grade. ***These drops are specifically designed to cover unexpected emergencies, such as contracting influenza or the death of an immediate family member.*** Please also do not ask to take a homework or Learn Smart assignment after the due date. Assignments cannot be made up after-the-fact. It is strongly recommended that you do not “waste” your drops and that you save missing a class, team project, homework or quiz assignment for a true emergency.

Please do not arrive late to class or leave early from class. Students who arrive late or leave early are a distraction to other students and the instructor and professional points may be adjusted. If your schedule does not permit you to arrive on time for every class, you are strongly advised to ***drop this course***

Calculators:

You must bring a calculator, **other than your cell phone**, to every class and have it ready to use as class starts. Only simple (non-programmable) calculators without a time value of money function are permissible for exams.

Accommodations for Students with Disabilities:

Students are responsible for requesting accommodations from the Center for Educational Access (CEA) (<http://cea.uark.edu/accommodations.php>). It is the Walton College policy that students must also request testing accommodations from their instructor. This should be done in writing *during the first two weeks of class*. To verify eligibility, students must show their CEA identification card to the instructor when they first request accommodation. At least nine days advance notice must be given to both the instructor and the CEA in order for exam accommodations to be provided.

Cell Phones and Computers:

Cell phones must be turned off or set on silent while class is in session. They must also be put away during class time so that you are not tempted to browse the web, text or respond to a text. At no time is it permissible to text or answer a call during class. If you have your computer on during class, you may only use it to take notes or open course materials necessary and immediately relevant to our current class activity. Online chatting, updating your status, web

surfing, etc. is not appropriate. Students who are not able to give their full and immediate attention to the class are a distraction to other students and the instructor and will be asked to leave. You may not use your phone as a calculator for this course!

Homework:

There will be one graded homework assignment for each assigned chapter (with the exception of Chapter 1), worth 10 points each. You have unlimited attempts to complete the homework. Only two “check my work” attempts for each question will be allowed. You must complete the assignment on our course Connect homework site.

The lowest homework score will be dropped – that is, your lowest homework score will not be included in your final grade. ***This drop is specifically designed to cover unexpected emergencies, such as contracting influenza or the death of an immediate family member.***

Please do not ask to take a homework assignment late as they cannot be made up after-the-fact. It is strongly recommended that you do not “waste” your homework drop and that you save missing a homework assignment for a true emergency. All due dates will be strictly enforced. ***No late work*** will be accepted.

Learn Smart:

There will be one graded Learn Smart assignment for each assigned chapter worth 10 points each. You must complete the assignment on our course Connect homework site. One Learn Smart score will be dropped – that is, one Learn Smart score will not be included in your final grade. ***This drop is specifically designed to cover unexpected emergencies, such as contracting influenza or the death of an immediate family member.*** Please do not ask to take a Learn Smart assignment late as they cannot be made up after-the-fact. It is strongly recommended that you do not “waste” your Learn Smart drop and that you save missing a Learn Smart assignment for a true emergency.

All due dates will be strictly enforced. ***No late work*** will be accepted.

Exams:

There will be two exams worth 70 points each and one final exam worth 80 points. There will be NO makeup tests. Exam points will be assigned to the final exam for any student not present at the time of an exam.

Only simple (non-programmable) calculators without a time value of money function are permissible for exams.

Writing utensils, erasers, scantrons and a *simple* calculator are the only materials permitted during exams; notes, textbooks or any other outside resources are not allowed. The work submitted by each student must be his/her own original work and must be completed based on a student’s own knowledge solely from memory. If you leave the classroom for any reason after an exam has been distributed, you must turn in your exam to the instructor before exiting the room and will not be allowed to continue with the exam if you return to the room.

Be punctual. Once the first person to finish the exam leaves the classroom, anyone entering the room after that time will be unable to start the exam. Exams will not be returned. You are free to stop by my office and look over your exams during office hours or by appointment

Please note that you will not be allowed to sit for an exam if you have not submitted the “Course Contract Certification” document available on Blackboard.

Weather and Emergency Concerns:

This class will meet if the university is open.

All students, particularly those who travel a great distance, may wish to check their email and the class Blackboard site for any unusual announcements relating only to this class.

Tips for Successful Completion of this Course:

1. Be organized and pay attention to details such as due dates, assignment instructions and problem data.
2. Be proactive. Act before your concerns become insurmountable problems. Don't wait until the end of the term to address difficult issues.
3. It is very important to stay current by doing homework, attending class and participating in class activities. This will require a considerable amount of dedication and time.
4. Your concerns are important and deserve due consideration. Please discuss them with me during office hours – not during the brief break before the next class, the minute or two before class begins or while walking down the hall.
5. Come to class on time. If your schedule does not permit you to arrive on time for every class, you are strongly advised to *drop this course*.
6. Email is the single best way to reach me outside of class and office hours. Remember to send your messages from your UARK account *only*.

Grading & Grading Scale

Exams 220 A 90% or above

Homework 60 B 80% or above

Learn Smart 70 C 70% or above

Professionalism 20 D 60% or above

Total Possible Points 370 F Below 60%

THE INSTRUCTOR RESERVES THE RIGHT TO MODIFY THIS SYLLABUS AS NECESSARY

<u>Day</u>	<u>Date</u>	<u>Class Description/Topic</u>	<u>Required Preparation</u>	<u>Assignments Due (by 7:45 a.m.)</u>
Tuesday	8/21	Course Overview / Basic Accounting Review		
Thursday	8/23	Basic Accounting Review / Managerial Accounting Overview	Read Chapter 1 (including Appendix 1A)	
Friday	8/24	Extra credit due		Extra Credit
Tuesday	8/28	Managerial Accounting Overview / Managerial Accounting and Cost Concepts	Read Chapter 2 (including Appendix 2B)	
Thursday	8/30	Managerial Accounting and Cost Concepts		Chapter 1 Learn Smart
Friday	8/31	Last day to drop without a "W"		
Tuesday	9/4	Managerial Accounting and Cost Concepts		
Thursday	9/6	Managerial Accounting and Cost Concepts		
Tuesday	9/11	Managerial Accounting and Cost Concepts / Cost-Volume-Profit Relationships	Read Chapter 5	
Thursday	9/13	Cost-Volume-Profit Relationships		Chapter 2 Homework Chapter 2 Learn Smart
Tuesday	9/18	Cost-Volume-Profit Relationships		
Thursday	9/20	Cost-Volume-Profit Relationships		
Tuesday	9/25	Make-up/review day		Chapter 5 Homework Chapter 5 Learn Smart
Thursday	9/27	EXAM #1 (Chapters 1, 2 and 5)		
Tuesday	10/2	Variable Costing and Segment Reporting	Read Chapter 6	
Thursday	10/4	Variable Costing and Segment Reporting		
Tuesday	10/9	Variable Costing and Segment Reporting / Profit Planning	Read Chapter 8	
Thursday	10/11	Profit Planning		Chapter 6 Homework Chapter 6 Learn Smart
Tuesday	10/16	No Class (Fall Break)		
Thursday	10/18	Profit Planning		
Tuesday	10/23	Profit Planning / Performance Measurement in Decentralized Organizations	Read Chapter 11	
Thursday	10/25	Performance Measurement in Decentralized Organizations		Chapter 8 Homework Chapter 8 Learn Smart
Tuesday	10/30	Performance Measurement in Decentralized Organizations		
Thursday	11/1	Make-up/review day		Chapter 11 Homework Chapter 11 Learn Smart
Tuesday	11/6	EXAM #2 (Chapters 6, 8, and 11)		
Thursday	11/8	Differential Analysis: The Key to Decision Making	Read Chapter 12 (omit Activity-Based Costing section on page 552)	
Tuesday	11/13	Differential Analysis: The Key to Decision Making		
Thursday	11/15	Differential Analysis: The Key to Decision Making		
Friday	11/16	Last day to drop a full semester class		
Tuesday	11/20	Differential Analysis: The Key to Decision Making / Capital Budgeting Decisions	Read Chapter 13 (including Appendix 13A)	
Thursday	11/22	No Class (Thanksgiving Break)		
Tuesday	11/27	Capital Budgeting Decisions		Chapter 12 Homework Chapter 12 Learn Smart
Thursday	11/29	Capital Budgeting Decisions		
Tuesday	12/4	Capital Budgeting Decisions		
Thursday	12/6	Make-up/review day		Chapter 13 Homework Chapter 13 Learn Smart
FINAL EXAM TIMES				
Tuesday	12/11	8:00 -10:00 a.m. (8:00 a.m. Class Section)		
Thursday	12/13	8:00 -10:00 a.m. (9:30 a.m. Class Section)		