The University of Texas at Arlington
College of Business, Department of Accounting
ACCT 5322 Accounting for Management Planning and Control
Spring 2018

INSTRUCTOR: Dr. S. Cherie Henderson  PHONE: 817-272-3031 (Voice)
OFFICE: COBA 426 (COB 409A during the day)  E-MAIL: chenderson@uta.edu *
FACULTY PROFILE: https://www.uta.edu/profiles/sandra-henderson
OFFICE HOURS: M 5:15 – 6:45 pm; T/TH 12:30 – 1:45 pm; Other times by appointment

* Preferred method of contacting me.

SECTION INFORMATION: Section 002, Tuesday and Thursday, 2:00 – 4:50 pm, COBA Room 147
March 19, 2018 – May 4, 2018

DESCRIPTION OF COURSE CONTENT: Concentrates on information needs of management for planning and control of operations. Topics include setting corporate objectives, behavioral problems, capital budgeting and profit-planning, the use of quantitative tools, divisional performance evaluation, and transfer pricing. This course may not be taken for credit by students who previously received credit for ACCT 4302 or equivalent. Prerequisite: ACCT 5302 with a grade of C or higher.

STUDENT LEARNING OUTCOMES:
The accounting department’s goals for learning outcomes for students in the MPA/MSA programs include:
1. Ability to explain accountant’s role(s) in society and diversity
2. Ability to use information technology
3. Reasonable level of competency in technical accounting knowledge
4. Ability to articulate values of ethical responsibilities
5. Proficiency in communications
6. Critical thinking skills

At the end of this course, you will be able to (pertinence to program goals in parentheses):
• Demonstrate the ability to apply the concepts and methods of internal reporting for managerial planning and control (goals 3 and 6)
• Communicate clearly and effectively ideas in both oral and written forms (goal 5)

To achieve the learning outcomes, we use a combination of lectures, assigned problems and case studies to examine various managerial accounting issues. Advance study of assigned chapter readings, diligent practice of homework problems, as well as active participation in case analysis and presentation are essential to your learning process.

REQUIRED TEXTBOOK AND OTHER COURSE MATERIALS:

• eTextbook (subscription) ISBN: 978-0-13-447599-8

The textbook is also available through the Pearson learning resource, MyAccountingLab. If you wish to purchase access to MyAccountingLab and its study aids, visit the site at
http://www.pearsonmylabandmastering.com/northamerica/myaccountinglab/students/index.html. A course ID for this class is necessary. The Course ID for this course is henderson98525.

An electronic version of the textbook is also available through Vitalsource at the following website: https://www.vitalsource.com/products/horngren-39-s-cost-accounting-srikant-m-datar-v9780134475950. Various other mobile apps may allow you to purchase an edition of the book.

**Scantrons:** One Form 882-E scantron will be needed for each exam. Please bring 3 *(note: I will not accept wrinkled or creased forms)* scantron forms by March 29. Please provide the original form 882-E (not the substitutes). **Do not** put your name on the forms. Instead, wrap a piece of paper with your name on it around your forms.

**IMPORTANT DATES:**
- January 16  First day of classes
- January 31  Census date
- March 12-17  Spring Break
- March 30  Last day to drop (before 4:00 pm)
- May 4  Last day of classes
- May 7  Final Exam

**EVALUATION:** Your semester grade will be based on the following:

<table>
<thead>
<tr>
<th>Grading Scale:</th>
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<tbody>
<tr>
<td>Exams (2 @ 100 points)</td>
<td>200</td>
</tr>
<tr>
<td>Final Exam</td>
<td>150</td>
</tr>
<tr>
<td>Group Project</td>
<td>100</td>
</tr>
<tr>
<td>Quizzes/Other Assignments (10 points each) *</td>
<td>50</td>
</tr>
<tr>
<td>Total Available Points</td>
<td><strong>500</strong></td>
</tr>
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* There will be at least 5 quizzes and other assignments.

Letter grades will be based on the total points as shown above. Letter grades will not be based upon the percentage of points earned to total points.

Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels; see “Student Support Services,” below.

No grade information will be released by phone or e-mail. All grade information will be posted on Blackboard. I WILL NOT, under any circumstances, discuss grades via phone or e-mail.

**Expectations for Out-of-Class Study:** Beyond the time required to attend each class meeting, students enrolled in this course should expect to spend at least an additional 9 -12 hours per week of their own time in course-related activities, including reading required materials, completing assignments, preparing for exams, and taking quizzes, etc.

**Grade Grievances:** Any appeal of a grade in this course must follow the procedures and deadlines for grade-related grievances as published in the current undergraduate catalog at http://catalog.uta.edu/academicregulations/grades/#undergraduatetext.

**MAJOR ASSIGNMENTS AND EXAMS:**

**Quizzes and Other Assignments:** There will be at least 5 10-point quizzes and other assignments during the semester. Quizzes may be announced or unannounced and will be based
on the assigned reading for each class day as noted in the schedule. Other assignments may include in-class assignments and graded homework assignments. **Note: there is no makeup for in-class assignments.**

**Exams:** Exams will be based on **all materials** presented in class, including readings, discussions, and textbook materials. Objective questions, short answer, and problems may be used.

On exam days **DO NOT** put any bags on the tables after you enter the classroom as there will be exams already on the tables. You will need to put your backpacks, other bags, and books (i.e., all of your belongings) at the side or back of the classroom before entering the rows. This includes your phone which **must be turned off**. Smart watches must also be put away before taking the exam. If your phone or other device rings or generates any other noise during the exam, I may pick up your exam and ask you to leave the room. You are only allowed to have the exam, pencils, erasers, and/or pens at your assigned seat during exams; pencil cases must be left in your bag.

If you have to miss an exam, it is your responsibility to discuss your situation with me before the exam starts if not an emergency. For reasons that are **not emergency** related, verifiable documents must be submitted and the exam has to be taken before the scheduled exam date. In the case of an emergency, verifiable written documents must be submitted in order to obtain approval for arranging a makeup exam. For an absence to be excused; thereby allowing you to either take the exam early or a makeup exam after the exam date, it must be the result of unavoidable or serious circumstances (e.g., illness that requires you to go to a doctor, death in the family, accidents, or work (in some cases)). A flat tire, car trouble, no baby sitter, tired, allergies, colds, family problems, vacations or similar out of town trips, etc., are not eligible for “excused absence” status. If you miss an exam without being excused, you will receive a zero for that exam.

**Group Project:** The group project will involve conducting research related to current managerial accounting topics. Each group will prepare a formal written report and an oral presentation of the project. Each group is required to incorporate computer technologies into the learning process (e.g., using spreadsheet and/or computer graphics in preparing your written report, using PowerPoint slides in making your presentation, etc.). See separate project notes for more information.

**Homework:** Homework exercises and problems are assigned on the Class Schedule. Although, not to be turned in for a grade, these assignments are extremely important practice materials that reinforce the written text and class lectures and, in addition, help prepare you for examinations. Therefore, it is important for you to work on each assigned homework problem. Also, it is recommended that you review the Questions listed before the exercises and problems at the end of each chapter. These are important concepts with which you should be familiar.

Although problems are worked in class, typically they are not the problems assigned for homework. However, students are still expected to work all assigned exercises and problems. Solutions will be available for all assigned homework with the more difficult problems worked in detail.

Those who do well in accounting generally and in this accounting course specifically are usually people who have mastered the course material and can demonstrate that by working problems similar to those assigned in the class. Your skill and speed at solving homework problems is probably the best indication of the extent to which you have reached the goals of the class.

**ATTENDANCE:** At The University of Texas at Arlington, taking attendance is not required. Rather, each faculty member is free to develop his or her own methods of evaluating students’ academic performance, which includes establishing course-specific policies on attendance. As the instructor of this section, I expect you to attend and participate in all classes. I will use a seating chart to record student attendance and participation. Attending without actively participating in class may impact the grade you receive in the class. Noticeable tardiness and leaving early are bad habits
and will count as an absence if they occur routinely. If you are late, let me know so I can mark you present. Please let me know if you have an unavoidable problem with getting to class on time.

MAKE-UP SESSIONS FOR CANCELED CLASSES: If a scheduled class is canceled by the University, we will generally hold a make-up session either on-line at the regularly scheduled time or on the first available Saturday following the canceled class. If a make-up session is necessary, details will be posted on Blackboard as an announcement.

ASSISTANCE: The instructor enjoys working with students. Please feel free to stop by during her office hours or make an appointment.

COMMUNICATION: I'm not in my office every day, so I check my e-mail frequently and encourage you to use e-mail to contact me with questions or problems. I can usually answer questions quickly and easily via e-mail. I may also send you messages or instructions throughout the semester, so you will be responsible for checking your UTA e-mail. When communicating via e-mail, be sure to include the course number in the subject line and your name at the end of the e-mail. I may not respond to e-mails in which I cannot readily identify the student.

CLASSROOM ETIQUETTE: Please be on time as class starts at the designated time. Once you are in class, please stay in class for the entire time. Do not leave early and avoid disruptions with breaks during class. Your presence in class is appreciated and beneficial. Do not disrupt the ability of others to listen, learn, and ask questions. Sleeping, reading, or doing work not related to class, and talking unrelated to the discussion will not be tolerated. Excessive talking to each other in the classroom is rude and distracting to the professor and fellow students. Students causing such distractions will be asked to leave the classroom. Do not use your cell phone or other device for texting, tweeting, surfing, or game playing in class. Remove all headphones—wired or wireless. If you use a laptop, tablet, or other device for your textbook or note taking, please do not surf the Web, check your e-mail, play games or any other activity not directly related to the class as it may be distracting to your classmates. Complaints from classmates may mean that you cannot use your device during class.

DROP POLICY: Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering.

Students will not be automatically dropped for non-attendance. Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (http://wweb.uta.edu/aao/fao/).

DISABILITY ACCOMMODATIONS: UT Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including The Americans with Disabilities Act (ADA), The Americans with Disabilities Amendments Act (ADAAA), and Section 504 of the Rehabilitation Act. All instructors at UT Arlington are required by law to provide “reasonable accommodations” to students with disabilities, so as not to discriminate on the basis of disability. Students are responsible for providing the instructor with official notification in the form of a letter certified by the Office for Students with Disabilities (OSD). Only those students who have officially documented a need for an accommodation will have their request honored. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or
accommodations by contacting: The Office for Students with Disabilities, (OSD)
www.uta.edu/disability or calling 817-272-3364. Information regarding diagnostic criteria and
policies for obtaining disability-based academic accommodations can be found at
www.uta.edu/disability.

Counseling and Psychological Services (CAPS) www.uta.edu/caps/ or calling 817-272-3671 is also
available to all students to help increase their understanding of personal issues, address mental
and behavioral health problems and make positive changes in their lives.

NON-DISCRIMINATION POLICY: The University of Texas at Arlington does not discriminate on
the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities,
genetic information, and/or veteran status in its educational programs or activities it operates. For
more information, visit uta.edu/eos.

TITLE IX POLICY: The University of Texas at Arlington (“University”) is committed to maintaining a
learning and working environment that is free from discrimination based on sex in accordance with
Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on
the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title
VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence
Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be
tolerated. For

information regarding Title IX, visit www.uta.edu/titleIX or contact Ms. Jean Hood, Vice President
and Title IX Coordinator at (817) 272-7091 or jmhood@uta.edu.

ACADEMIC INTEGRITY: Students enrolled all UT Arlington courses are expected to adhere to the
UT Arlington Honor Code:

I pledge, on my honor, to uphold UT Arlington’s tradition of academic integrity, a tradition
that values hard work and honest effort in the pursuit of academic excellence.

I promise that I will submit only work that I personally create or contribute to group
collaborations, and I will appropriately reference any work from other sources. I will follow
the highest standards of integrity and uphold the spirit of the Honor Code.

UT Arlington faculty members may employ the Honor Code in their courses by having students
acknowledge the honor code as part of an examination or requiring students to incorporate the
honor code into any work submitted. Per UT System Regents’ Rule 50101, §2.2, suspected
violations of university’s standards for academic integrity (including the Honor Code) will be
referred to the Office of Student Conduct. Violators will be disciplined in accordance with University
policy, which may result in the student’s suspension or expulsion from the University. Additional
information is available at https://www.uta.edu/conduct/.

ELECTRONIC COMMUNICATION: UT Arlington has adopted MavMail as its official means to
communicate with students about important deadlines and events, as well as to transact university-
related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned
a MavMail account and are responsible for checking the inbox regularly. There is no additional
charge to students for using this account, which remains active even after graduation. Information
about activating and using MavMail is available at http://www.uta.edu/oit/cs/email/mavmail.php.

CAMPUS CARRY: Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those
licensed individuals to carry a concealed handgun in buildings on public university campuses,
except in locations the University establishes as prohibited. Under the new law, openly carrying
handguns is not allowed on college campuses. For more information, visit
http://www.uta.edu/news/info/campus-carry/
STUDENT FEEDBACK SURVEY: At the end of each term, students enrolled in face-to-face and online classes categorized as “lecture,” “seminar,” or “laboratory” are directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student’s feedback via the SFS database is aggregated with that of other students enrolled in the course. Students’ anonymity will be protected to the extent that the law allows. UT Arlington’s effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit http://www.uta.edu/sfs.

FINAL REVIEW WEEK: for semester-long courses, a period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week unless specified in the class syllabus. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

EMERGENCY EXIT PROCEDURES:
Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit. For the College of Business classroom 147, the nearest exit is located to the left and up the stairs. When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist handicapped individuals.

As the instructor for this course, I reserve the right to adjust this syllabus in any way that serves the educational needs of the students enrolled in this course.

–S. Cherie Henderson