

ACCOUNTING 5311 – ACCOUNTING FOR MANAGEMENT Fall 2024



Course Description

A study of accounting as related to making business decisions. Readings, cases, and problems dealing with accounting concepts, budgeting and cost control, use of accounting data in planning operations and policy formulation, and tax planning in business policies.

Course Learning Objectives

After completing this course, students will:

- (1) Exhibit an increased understanding of the importance of accounting in business decision-making.
- (2) Understand how to use basic managerial accounting techniques to make operational decisions.
- (3) Evaluate the processes of managerial accounting.
- (4) Be able to apply cost and costing information as well as cost analysis in decision-making.

Instructor Contact Information

Professor Aaron Nelson
208 Business Administration Building (Main Campus)
Tel: (915) 747-5192
Course Email: ASNelson@utep.edu

Operating Procedures: Every student must purchase the book and the purchase will include CengageNow, eBook and all homework and Adaptive Study Plan Quizzes (ASP Quizzes). Cengage Unlimited is generally the most efficient option. Homework and Adaptive Study Plan Quizzes will be done in Cengage on Blackboard. You are to have read the chapter by the first day it is assigned and completed the corresponding adaptive study plan quiz assignment before coming to class. You are expected to bring your book, paper, pencil and calculator to class each day to actively work/solve problems in class.

Required Course Materials

Textbook: Mowen, Hansen, and Heitger. *Managerial Accounting: The Cornerstone of Business Decision Making*, 8e. Cengage Publishers. 2022.

**Students must have access to the Cengage Learning Platform (All Cengage materials will be accessed through the Cengage link in Blackboard).

NOTE: All homework assignments, ASP Quizzes, Daily Work will be done online using Cengage.

How to purchase your Course Materials for ACCT 2301.

Step 1: Sign into **Blackboard** and click on the ACCT 5311 course link.

Step 2: Click on the Cengage link: **CengageNOW eBook and Homework.**

Step 3: Create or sign into your Cengage account to access or purchase the materials for this course.

Need help? Visit <https://startstrong.cengage.com/cnowv2-blackboard-ia-no/> for step-by-step registration instructions and videos. **If you still cannot access the textbook, email Lisa.Goodrich@cengage.com**

Purchasing Cengage Unlimited to access **CengageNOW for ACCT 5311**, will allow you to keep access for course even after your Cengage Unlimited plan ends. However, any hardcopy textbook rental is due back by the end date of your Cengage Unlimited plan.

- Beware of sites that are selling discounted codes. These sources are likely unauthorized sellers who have acquired access codes illegally, and transactions with such sources may pose a risk to your personal information.
- ANY STUDENT TAKING THIS COURSE FROM OUTSIDE OF THE UNITED STATES: You can visit cengage.com/purchase-abroad to purchase your Cengage course materials.

FAQ's:

- No Course Key is required. If prompted for a Course Key, you will access all course materials via Blackboard.

Purchase your Cengage Unlimited subscription with the same email as your Cengage Username. (If you sign into Cengage using your UTEP email address, purchase with the same email address.) If you have any issues accessing the textbook, **please email [Lisa Goodrich at Lisa.Goodrich@cengage.com](mailto:Lisa.Goodrich@cengage.com)**.

Assessment Information

Final letter grades will be based on the following items (weighted as follows):

Adaptive Study Plans	150
Daily Work	200
Homework	300
Exams (2)	350
Total Possible Points	1000

Grade Level	Achievement	Percentage of Points
A	Excellent	90.0 to 100.0%
B	Good	80.0 to 89.9%
C	Average	70.0 to 79.9%
D	Below Average, but Passing	60.0 to 69.9%
F	Failure	< 60%

Please note that Prof. Nelson reserves the right to relax (but not increase) these cut-off points depending upon class performance.

Extra Credit: No extra credit will be offered to any student, for any reason.

Course Deadlines: Assignment and assessment deadlines must be met as described in the syllabus to receive course credit.

Academic Standing Rules (from UTEP Graduate Catalog)

Students admitted into graduate programs must remove all admissions conditions within one semester. Failure to meet conditions within one semester can result in dismissal from the Graduate School. Students admitted into a graduate program must maintain a 3.0 or better cumulative grade point average in all coursework including undergraduate courses approved for graduate credit.

A student admitted into a graduate program and whose cumulative grade point average drops below 3.0 will be placed on academic probation. The student must return the cumulative grade point average to a 3.0 by the next nine (9) hours of study. Failure to meet the 3.0 grade point average requirement during the probationary period will result in dismissal from the Graduate School.

Class Meeting Expectations

The course will have ten in-person class meetings. One of the greatest benefits of an MBA education is the opportunity to interact and network with student peers. These meetings will help facilitate these connections. Students are expected to interact in class meetings. Questions and comments are expected and welcome. Please have access to paper, pencils, and a computer with word processing and spreadsheet programs ready to use if possible.

Students are expected to attend all class meetings. However, unforeseen commitments may cause a student to miss a meeting. If this occurs, the student should communicate these issues with Professor Nelson as quickly as possible (email will be sufficient). Unexplained absences/tardiness will result in negative credit. If you cannot attend class for any reason, please communicate with me the reason for your absence before class. If you are absent without proper communication, you will lose 50 class points per absence. Due to the accelerated schedule of this course, if you are absent for more than three class periods for any reason (except university-approved absences), you will receive a failing grade (F).

Plagiarism and Cheating

Students are encouraged to discuss assignments with other classmates. However, copying work from any source, including classmates, homework files, the Internet, etc. is NOT acceptable. Submitting material that has been copied constitutes plagiarism and will be treated as cheating. All students are expected to complete their own work and to abide by the Handbook of Operating Procedures available in the Office of the Dean of Students. Additional information can be found at <https://www.utep.edu/student-affairs/osccr/student-conduct/academic-integrity.html>. Any suspected cheating will be reported to the Office of Student Conduct and Conflict Resolution.

Two technologies may be used to ensure the integrity of student-submitted work. For uploaded assignments, the coursework will be submitted through Turn-It-In, a plagiarism detecting software. *Turnitin* is used to review assignment submissions for originality to ensure sources are properly attributed rather than paraphrased. Quizzes and exams will either be administered via myBusinessCourse or using Respondus Lock Down Browser and Respondus Monitor, a UTEP-approved test proctoring software. Students will need a reliable internet connection and a web camera.

Technology Requirements

Course content is delivered via the Internet through the Blackboard learning management system and via Blackboard, and Cengage online content associated with the textbook. Students need to ensure their UTEP e-mail accounts are working and that they have access to the Web using a stable web browser. Google Chrome and Mozilla Firefox are the best browsers for Blackboard; other browsers may cause complications. When having technical difficulties, students should first update their browsers, clear the browser cache, or try switching to another browser.

Students may need to have access to a computer/laptop, scanner, a webcam, and a microphone. Students will need access to various computer software including (but not limited to) Microsoft Word, Microsoft Excel, Adobe Acrobat Reader, and Windows Media Player (or another audio/video player). Students can download Microsoft Office for free via UTEP's [Microsoft Office Portal](#). Click the following link for more information about Microsoft Office 365 and follow the instructions.

IMPORTANT: For technical difficulties, please contact the [UTEP Help Desk](#) as these workers are trained specifically in assisting with technological needs of students. In general, the Help Desk is much better equipped than Professor Nelson to assist students!

Online Class Etiquette

We will be using various online tools in Blackboard for course content and interactions. Sometimes communication online can be challenging. Sometimes one may miscommunicate what is meant or one may misunderstand what others mean given the lack of body language and immediate feedback.

Therefore, please keep these netiquette (network etiquette) guidelines in mind. Failure to observe them may result in disciplinary action.

- Always consider audience. This is a Master's-level educational forum and all communication should reflect polite consideration of other's ideas.
- Respect and courtesy must be provided to classmates and to the instructor at all times. No harassment or inappropriate postings will be tolerated.
- When reacting to someone else's message, address the ideas, not the person. Post only what anyone would comfortably state in a face-to-face situation.
- Blackboard and Zoom meetings are not public internet venues; all postings and communication should be considered private and confidential. Whatever is posted in these online spaces is intended for classmates and the professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space.

COVID-19 Precautions

Please STAY HOME if you have been diagnosed with COVID-19 or are experiencing COVID-19 symptoms. If you are feeling unwell, please let Prof. Nelson know as soon as possible, so that appropriate accommodation can be made. If you have tested positive for COVID-19, you are encouraged to report your results to covidaction@utep.edu, so that the Dean of Students Office can provide you with support and help with communication with your professors. The Student Health Center is equipped to provide COVID-19 testing.

The Center for Disease Control and Prevention recommends that people in areas of substantial or high COVID-19 transmission wear face masks when indoors in groups of people. The best way that Miners can take care of Miners is to get the vaccine. If you still need the vaccine, it is widely available in the El Paso area, and will be available at no charge on campus during the first week of classes. For more information about the current rates, testing, and vaccinations, please visit www.epstrong.org.

Course Timing

To receive a grade in this course, students must complete all course requirements within the term of the course according to the outline and schedule given in the syllabus.

Campus Carry

Because the Graduate Business Center is leased and not owned by UTEP, the Graduate Business Center is an exclusion zone for UTEP's campus carry policies. Therefore, no weapons are allowed at the Graduate Business Center facility at any time as per the lease agreement.

Accommodations for Students with Disabilities

If you have or suspect a disability and need accommodations, you should contact Center for Accommodations and Support Services (CASS) at 747-5148. You may also email the office at cass@utep.edu or visit the office in the Union Building East, Room 106. For additional information, please visit the CASS website at <http://sa.utep.edu/cass/>.

Assessment Descriptions, Requirements, and Expectations

Homework, Adaptive Study Plan Quizzes and In Class Work: Homework, Adaptive Study Plan Quizzes (ASPQ) and In Class Work are done in Cengage through Blackboard. All ASP quizzes are due 30 minutes **before class begins** on the day we start the chapter. These due dates are also stated on the ASP Quiz assignment page at the end of the syllabus. All homework assignments are due on a Sunday evening **before 11:55 pm** on the dates stated on the homework assignment page at the end of the syllabus. **Homework will be accepted one week after it is due; however, you will only receive half the available points.**

Exams: All exams will be done in Cengage through Blackboard – IN CLASS.

The Midterm Examination will open at 5:30pm on Monday, Sep 9, 2024, and will close at 7:30pm, and will cover Chapters 1-6. Following the examination, we will be covering chapter 7.

The Final Examination will be held during the final class session on Monday, September 26, 2024. The examination will open at 5:30pm and will close at 9:00pm. The Final Examination will be comprehensive.

Course Calendar

A preliminary course calendar with a class-by-class description of activities is below. Be aware that predicting the precise flow of the course is impossible and these dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced during class meetings and through Blackboard.

Prof. Nelson reserves the right to update/modify/change any assignment if circumstances warrant. Students will be notified of such changes through an announcement either in class or via Blackboard. Students have the responsibility to be aware of such changes by attending class sessions and checking Blackboard regularly.

Class Meeting Date	Textbook Chapters Covered	Assignments to Be Completed
8/19/2024	1, 2	<u>Due Aug 21 @ 11:55pm</u> Math Review
8/22/2024	3	<u>Due Aug 22 @ 5:30pm</u> Chapter 1 ASP Chapter 2 ASP Chapter 3 ASP <u>Due Aug 25 @ 11:55pm</u> Chapter 1 Homework Chapter 2 Homework Chapter 3 Homework
8/26/2024	4	<u>Due Aug 26 @ 5:30pm</u> Chapter 4 ASP
8/29/2024	5	<u>Due Aug 29 @ 5:30pm</u> Chapter 5 ASP <u>Due Sep 1 @ 11:55pm</u> Chapter 4 Homework Chapter 5 Homework

9/5/2024	6	<u>Due Sep 5 @ 5:30pm</u> Chapter 6 ASP
9/9/2024	7	<u>MIDTERM EXAMINATION</u> <u>(CHAPTERS 1-6) WILL BEGIN</u> <u>PROMPTLY AT 5:30 p.m.</u> <u>Due Sep 9 @ 7:30pm</u> Chapter 7 ASP <u>Due Sep 15 @ 11:55pm</u> Chapter 6 Homework Chapter 7 Homework
9/12/2024	8	<u>Due Sep 12 @ 5:30pm</u> Chapter 8 ASP
9/16/2024	9	<u>Due Sep 16 @ 7:30am</u> Chapter 9 ASP <u>Due Sep 22 @ 11:55pm</u> Chapter 8 Homework Chapter 9 Homework
9/19/2024	10	<u>Due Sep 19 @ 5:30pm</u> Chapter 10 ASP
9/23/2024		Catch Up Review Data Analytics
9/26/2024		<u>Final Exam</u> <u>Due Sep 22 @ 11:55pm</u> Chapter 10 Homework