

ACCT 3323 Syllabus

Professor: Dr. Elizabeth Devos	Monday: 3:00 pm – 4:00 pm Wednesday: 12:00 – 1:00 pm Or by Appointment Go to the Online Office Hours Link on the Navigation Pane	Email: emdevos@utep.edu Phone: 740-707-6789
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Meeting Time	Section	CRN	Location
Asynchronous. I will do my best to post on Tuesdays and Thursdays	002	24503	Online in Blackboard

Textbook:

Managerial Accounting, 4th Edition, March 2020

Charles E. Davis, Elizabeth Davis

You must purchase the book with the WileyPlus Online Homework Manager. You can get the electronic version of the book,

To access our class the first time, go to: www.wileyplus.com/go/login

Our class ID is: A35139 (this is the corrected one after the technology issue of 1/19)

After you register, you should be able to see your dashboard in WileyPlus straight from going to www.wileyplus.com

You can get the electronic version of the book + WileyPlus, electronic version of the book + WileyPlus + loose-leaf copy of the book, electronic version of the book + WileyPlus + a book rental. There are a variety of options – what you do need to do is get whatever you want with WileyPlus. WileyPlus is the online homework manager and is a required material for class.

Course Objective:

Cost management is vitally important to business today. This course is designed to take the principles you learned in principles of management accounting further and give you a good grounding in cost accounting concepts and models. Meant primarily for accounting majors, it emphasizes the accounting necessary to record and use costs for planning, control and decision making. The use of financial and non-financial data will be presented in the context of decision-making models.

Expected Learning Outcomes:

EXPECTED LEARNING OUTCOMES:

Upon the successful completion of this course, the student will be able to:

- ✓ Prepare product costing statements for planning and control: Business Knowledge and Competency

- ✓ Analyze financial information for decision support: Critical Thinking
- ✓ Apply a wide variety of performance management models and determine the appropriate use of each: Critical Thinking
- ✓ Compare and contrast various methods of cost allocation: Business Knowledge and Competency
- ✓ Compare and contrast alternative methods of product and service costing and income statement preparation and determine the appropriate conditions for their use: Business Knowledge and Competency
- ✓ Determine and apply relevant costs for management decision making: Critical Thinking.
- ✓ Develop intermediate spreadsheets skills and think critically about what questions can be answered with available data.
- ✓ Use computer-aided learning tools and online learning resources

Prerequisite:

Prerequisites: ACCT2302, Computer Literacy: Basic spreadsheet skills.

You should also have basic Excel skills that we will be enhancing this semester. You are expected to look up Excel skills that you are lacking.

Teaching Methodology:

This class will primarily involve lectures delivered via videos, powerpoints, and excel documents and homework problem solving.

Communication:

I will post powerpoints, excel files, and videos for the chapters. Most postings will go up Tuesdays and Thursdays. I will send out frequent announcements given that this is an online course, so it is recommended you check them frequently.

There is an online office hours link on the navigation pane in Blackboard. To access online office hours, under announcements on the navigation menu, I have a link for Online Office Hours. Click on it. Then under Sessions, click on either the door. Click on the door to Join Course Room. As an FYI, sometimes this app within Blackboard has difficulty working with Chrome – either the microphone or camera won't work or you can't hear/see me. Therefore, it is highly recommended you use Firefox or Safari to access the online office hours/online sessions if you have technological issues when using Chrome.

Required Technology

- ✓ Computer/laptop with basic audio/video output equipment
- ✓ ROBUST internet connection. If you are in a part of town with spotty wi-fi, UTEP has a program where you can borrow a wi-fi hotspot. Here is info on that program:
https://www.utep.edu/technologysupport/TSCenter/TSC_EQ_WifiHotSpots.html
- ✓ A stable web browser connected to the Internet. Google Chrome and Mozilla Firefox are the best.

- ✓ Microsoft EXCEL. Offered free for all UTEP students. Here is a link to all free and discounted software for students:
https://www.utep.edu/technologysupport/ServiceCatalog/SOFT_AllSoftware.html and the Microsoft 365 is free.

Homework:

Homework will be essential for this class given the online nature of classes right now. The homework due dates will be at 11:59 pm on the due dates listed in the syllabus (and the updated full syllabus once I get that updated).

Academic Integrity: Academic Integrity:

For the purposes of this course, academic dishonesty includes, but is not limited to,

- Copying another student's solution or allowing another student to copy your solution
- Removing or copying pages or problems from exams or quizzes, including those posted on the World Wide Web
- Any other activity that jeopardizes the integrity of this course.

Academic dishonesty is prohibited and is considered a violation of the UTEP Handbook of Operating Procedures. All suspected violations of academic integrity at The University of Texas at El Paso must be reported to the [Office of Student Conduct and Conflict Resolution \(OSCCR\)](#) for possible disciplinary action. To learn more, visit the [Handbook of Operating Procedures \(HOOP\): Student Conduct and Discipline](#). Proven violations of the detailed regulations, as printed in the Handbook of Operating Procedures (HoOP), and available in the Office of the Dean of Students, and the homepage of The Dean of Students (DOS) at www.utep.edu., may result in sanctions ranging from disciplinary probation, to failing grade on the work in question, to a failing grade in the course, to suspension or dismissal, among others.

Statement of Disability: The University is committed to providing reasonable accommodations and auxiliary services to students, staff, faculty, job applicants, applicants for admissions, and other beneficiaries of University programs, services and activities with documented disabilities in order to provide them with equal opportunities to participate in programs, services, and activities in compliance with sections 503 and 504 of the Rehabilitation Act of 1973, as amended, and the Americans with Disabilities Act (ADA) of 1990 and the Americans with Disabilities Act Amendments Act (ADAAA) of 2008. Reasonable accommodations will be made unless it is determined that doing so would cause undue hardship on the University. Students requesting an accommodation based on a disability must register with the [UTEP Center for Accommodations and Support Services \(CASS\)](#). You can contact the CASS Office at 747-5148, visit their office at Union Building East 106, or email them at cass@utep.edu. Accommodations are not retroactive and will be honored going forward from when accommodations are received.

An important note: I have rheumatoid arthritis and moving to online has affected my joints. Therefore, the best way to get ahold of me is by calling or texting me (my number is at the top) or by coming to the online office hours. It is much easier for me to discuss an answer or a question than typing it out.

Technology Issues:

If you have issues with WileyPlus, there is an order to follow: The professor is not a technology expert - any problems associated with accessing the homework or general computer problems should be dealt with in the following order: 1) going to the UTEP tech center (Library Room 300t), calling 915-747-HELP, or using their online chat at <https://www.utep.edu/technologysupport/> if it is your computer or associated with UTEP provided software 2) creating a ticket with Connect using online help <https://wpsupport.wiley.com/s/> or <https://www.wiley.com/en-us/contactus> by calling them at 877 762 2974 and finally, 3) If you have a WileyPlus issue lasting more than 24 hours, contact me. I can't fix it, but I can contact the rep or customer service on your behalf to get things sped along faster. Make sure you already contacted them previously and get me the ticket number from when you submitted your issue. Make sure you have some form of documentation like that ticket number so I can get the ball rolling quicker on it.

If you have issues with your wi-fi, you could be eligible for a free borrowed wi-fi hotspot. Here is a link for that program: https://www.utep.edu/technologysupport/TSCenter/TSC_EQ_WifiHotSpots.html

If you have issues with your computer, contact the UTEP Help desk – they are very helpful!

Evaluation:

Grades are not given; they are earned. You must work for it. Your grade will be based on results rather than on effort—your performance is an indicator of your ability to master the topic. However, there are parts of the syllabus that reward effort. Decide to work now for the grade you want. If you diligently work through the material, participate actively in class, and ask critical questions, you should be able to achieve the course objectives listed earlier.

Your grade will be based on the total number of points that you earn for each assignment group. The weight associated with each of the graded areas, and the total points required to earn the various grades, are shown below.

Grading Breakdown:

Learning Assessments	30%
Homework	40%
Analytics Projects	25%
Watching Videos	5%

Grade Distribution:	100% - 90% = A
	89.9% - 80% = B
	79.9% - 70% = C

69.9% - 60% = D

59.9% and below = F

Learning Assessments:

These are open note quizzes. You cannot use any electronic device to access information or any actual book. However, you are allowed to write any notes you find helpful. These assessments are fully open NOTE – this does not include any photocopied or printed material. Any notes you use must be written. You may also have scratch paper with you when you take these assessments. No books or electronic materials can be used. I will create and update the days of the assessments once the calendar is complete and the chapters are set.

These assessments will be taken using the Respondus lockdown browser with the Monitor feature. There is a video on how to use in your getting started videos. This is a video software that records you while you are taking your assessment to help with assessment integrity.

You will be allowed to have your notes in front of you but there can be no other person around you when you take the learning assessments and there is to be no telephone or tablet to communicate with anybody. I will give a 2-day window for each learning assessment and you will be able to take this assessment any time that works for you within that window. Each quiz will cover approximately 20 questions and will be timed. Although it is open note, it will be difficult to finish in time if you do not have a grasp of the material prior to sitting down to take the assessment.

There will be an opportunity to drop your lowest assessment grade as long as you take all assessments. If you do not take all the assessments, you will receive a 0 for the missed assessment and it will be counted, along with all the other assessments you took, towards your grade for this component.

Homework:

Will be completed using the online homework manager, WileyPlus. You will have the ability to check your work in the WileyPlus as many times as you want prior to the due date for most assignments. There are exceptions though, and you will be told what is the exception in the module section of WileyPlus for a given assignment if this is not the case. For example, besides traditional homework problems, Chapter 2 has an Excel Assignment that you are allowed one submission for and this Excel portion. I have separated it out from the other homework problems and notified you of this in the question description. There will be a variety of assignments for you to take. Given homework is a large part of your grade, the amount of homework will be consistent with that.

There may sometimes be homework questions outside of what you would normally expect. For example, for Chapter 2, there are 10 traditional style homework problems, along with an excel assignment, and some applied cases.

Analytic Projects:

The info on these will be forthcoming. These are practical applications and will be taken electronically. There will be more info on these shortly.

Coronavirus Policy: If you or anyone in your immediate family that you are tasked with caring for is affected by Covid-19, please contact me as soon as possible to make alternative plans for due dates. Documentation will be required, but given the extenuating circumstances of the disease, I will work with anyone who is affected by this disease.

It is impossible to predict the precise flow of the course and dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced in class and/or through Blackboard. I reserve the right to change any assignment if circumstances dictate. Students will be notified of such changes through an announcement in class AND/OR via Blackboard. It is the student's responsibility to be aware of such change. All due date times are at 11:59 pm MST.

TENTATIVE SCHEDULE

Class Runs from Jan. 19 to May 6, Finals are Week After

The rest of the assignments will be included once I double check the material

Date	Date you should have the material read by:	Due Date: All due dates are at 11:59 pm.
Tues. Jan 19	Start reading Ch. 1: The Economic and Institutional Setting for Financial Reporting	There is no homework on this chapter
Thurs. Jan 21	Start reading Ch. 2: Cost Behavior and Estimation	
Tues. Jan 26		
Thurs. Jan 28	Chapter 3: CVP Analysis and Pricing Decisions	Homework Chapter 2 and Homework Chapter 1
Tues. Feb. 2		

Thur. Feb. 4	Learning Assessment 1– Chapters 1 to 3 Open notes – no books, no electronic devices, individual effort	Chapter 3 Homework
Tues. Feb. 9	Project 1	
Thur. Feb. 11	Chapter 4: Job Order Costing	
Tues. Feb. 16		
Thur. Feb. 18	Topic Focus 2: Process Costing Topic Focus 3: Variable and Absorption Costing	Chapter 4 Homework
Tues. Feb. 23		
Thur. Feb. 25	Learning Assessments 2 – Ch. 4, Topic Focus 2, Topic Focus 3 Open notes – no books, no electronic devices, individual effort	Topic Focus 2 and Topic Focus 3 Homework
Tues. Mar. 2	Project 2	
Thur. Mar. 4	Chapter 5: Planning and Forecasting in a Manufacturing Setting	
Tues. Mar. 9		
Thur. Mar. 11	Chapter 6: Performance Evaluation: Variance Analysis and Topic Focus 4: Standard Costing Systems	Chapter 5 Homework
Tues. Mar. 16	Spring Break	

Thur. Mar. 18	Spring Break	
Tues. Mar. 23	Learning Assessment 3 – Ch. 5, Ch. 6, Topic Focus 4 Open notes – no books, no electronic devices, individual effort	Chapter 6 Homework and Topic Focus 4 Homework
Thur. Mar. 25	Project 3	
Tues. Mar. 30	Chapter 7: Activity-Based Costing and Activity Based Management	
Thur. Apr. 1		
Tues. Apr. 6	Topic Focus 5: Customer Profitability	Chapter 7 Homework
Thur. Apr. 8		
Tues. Apr. 13	Learning Assessment 4 – Chapter 7, Topic Focus 5 Open notes – no books, no electronic devices, individual effort	Topic Focus 5 Homework
Thur. Apr. 15	Project 4	
Tues. Apr. 20	Chapter 8: Relevant Decisions Making	
Thur. Apr. 22		
Tues. Apr. 27	Chapter 10: Decentralization and Performance Evaluation	Chapter 8 homework

Thur. Apr. 29	Learning Assessment 5: Chapter 8 and Chapter 10 Open notes – no books, no electronic devices, individual effort	
Tues. May 4	Project 5	Chapter 10 homework
Thur. May 6	Chapter 11: Balanced Scorecard	
May 10 – May 14 Finals Week		
May 10	Learning Assessment 6: Chapter 11 Open notes – no books, no electronic devices, individual effort	Chapter 11 homework
May 12	Project 6	