

**ACCOUNTING FOR MANAGEMENT
SPRING 2026
ACCOUNTING 5311 – CRN: 27280**



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 Kevin E. Dow
219 Business Administration Building (Main Campus)
Tel: (915) 747-5192
Course Email: kedow@utep.edu

Office Hours:
Tuesday 3:00pm – 4:00 pm
And by appointment

YOU MUST Email me for appointment

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). Adaptive Study Plan, Quizzes, and Homework 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 taking the Quiz. You must complete the Quiz before beginning the HW.

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, and Homework will be done online using the Cengage, but accessed through Blackboard.

How to purchase your Course Materials for ACCT 5311.

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.**

Assessment Information

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

Adaptive Study Plans	100
Chapter Quiz	150
Homework	300
Exams (3)	450
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 60.9%
F	Failure	< 60%

Please note that Prof. Dow 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: To receive course credit, assignment and assessment deadlines must be met as described in the syllabus.

Note: the course drop deadline is April 2, 2026

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 raise their cumulative grade point average to 3.0 within 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

This course is an online course and does not have formally scheduled class sessions. However, one of the greatest benefits of an MBA education is the opportunity to interact and network with student peers. Therefore, you are strongly encouraged to meet virtually with your classmates to help facilitate these connections. Students are expected to interact in class meetings. Questions and comments are always welcome.

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.*

Exams will be administered 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 Dow 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 always be provided to classmates and to the instructor. 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.

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: All Homework, Adaptive Study Plan Quizzes (ASP), and Chapter Quizzes are done in Cengage through Blackboard. All ASP quizzes MUST be completed **before you begin the material for that chapter**. You must complete the ASP prior to beginning the Quiz for that chapter. You must complete the Quiz before beginning the HW for that chapter. All Module materials are due BEFORE THE EXAM OPENS (see the course schedule). Homework will be accepted up to one week after each Module Exam; however, you will only receive a maximum of **half the available points**.

NOTE: ASP and QUIZZES will not be made available after the module exam opens.

NOTE: Module 3 HW cannot be extended after the final day of classes (May 7, 2026).

Exams: All exams will be done through Blackboard using LOCKDOWN BROWSER.

There will be two Midterm Examinations. The first Midterm Examination will cover Chapters 1-4. The second Midterm Examination will cover Chapters 5-8. Each Midterm Examination is worth 150 points.

The Final Examination will open on 8:00am on May 11, 2026 and will close at 11:55pm on May 15, 2026. The Final Examination will be comprehensive. The final exam is worth 150 points.

Examination	Opens	Closes (11:55pm)
Module 1 Examination	Feb 20, 2026	Feb 27, 2026
Module 2 Examination	Apr 10, 2026	Apr 17, 2026
Final Examination	May 11, 2026	May 15, 2026

Suggested 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. Dow 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.

MODULE	Textbook Chapters Covered	<u>Suggested</u> Completion Dates
MODULE 1 (Jan 20 – Feb 27)		
	1	Chapter 1 ASP: Jan 22, 2026 Chapter 1 Quiz: Jan 26, 2026 Chapter 1 HW: Jan 28, 2026
	2	Chapter 2 ASP: Jan 30, 2026 Chapter 2 Quiz: Feb 3, 2026 Chapter 2 HW: Feb 5, 2026
	3	Chapter 3 ASP: Feb 9, 2026 Chapter 3 Quiz: Feb 11, 2026 Chapter 3 HW: Feb 13, 2026
	4	Chapter 4 ASP: Feb 16, 2026 Chapter 4 Quiz: Feb 18, 2026 Chapter 4 HW: Feb 20, 2026
ALL MODULE 1 ASP, QUIZ, AND HW IS DUE FEB 20, 2026		
Module 1 Midterm Exam		Feb 27, 2026 due by 11:55pm
MODULE 2 (Feb 27 – Apr 17)		
	5	Chapter 5 ASP: Mar 3, 2026 Chapter 5 Quiz: Mar 5, 2026 Chapter 5 HW: Mar 10, 2026
	6	Chapter 6 ASP: Mar 12, 2026 Chapter 6 Quiz: Mar 23, 2026 Chapter 6 HW: Mar 25, 2026
	7	Chapter 7 ASP: Mar 27, 2026 Chapter 7 Quiz: Mar 31, 2026 Chapter 7 HW: Apr 2, 2026
	8	Chapter 8 ASP: Apr 6, 2026 Chapter 8 Quiz: Apr 8, 2026 Chapter 8 HW: Apr 10, 2026
ALL MODULE 2 ASP, QUIZ, AND HW IS DUE APR 10, 2026		
Module 2 Midterm Exam		APR 17, 2026 due by at 11:55pm
MODULE 3 (Apr 17 – May 15)		
	9	Chapter 9 ASP: Apr 21, 2026 Chapter 9 Quiz: Apr 23, 2026 Chapter 9 HW: Apr 28, 2026
	10	Chapter 10 ASP: Apr 30, 2026 Chapter 10 Quiz: May 4, 2026 Chapter 10 HW: May 7, 2026
ALL MODULE 3 ASP, QUIZ, AND HW IS DUE MAY 8, 2026		
Final Exam		May 15, 2026 due by 11:55pm

