

Syllabus
Accounting 312: Fundamentals of Managerial Accounting
First Summer Term 2009

Class Hours: MTWThF 11:30– 1:00 (Unique #: 71000)	Location: UTC 1.102
Instructor: Mr. Brett Cantrell	Office: CBA 5.324 A
E-mail: brett.cantrell@phd.mcombs.utexas.edu	Office Hours: Mon 2:00-3:00 and Wed 2:00-3:00 and by appointment

Required Materials

MANAGERIAL ACCOUNTING, by Ronald W. Hilton (8th edition, ©2009).

Electronic Supplements

- Additional readings and study materials, if any, will be posted on Blackboard as well.
- It is your obligation, during the first week of class, to ensure:
(1) that you can access the class site on Blackboard, and
(2) that the email account that you use is correctly recorded in the UT-Austin Registrar system.

Publisher Supplements Available

- A study guide to accompany MANAGERIAL ACCOUNTING (\$)
- Text website (Online Learning Center): www.mhhe.com/hilton8e (free - click on “Student Edition”)
You may find this site helpful, as it includes chapter summaries and quizzes that review chapter content.

Course Objective

The objective of this course is to help make you a successful businessperson, whatever your field, by learning to use and interpret a company’s internal financial and non-financial data. This will be accomplished by studying some of the basic context and skills that are needed to understand the data you are provided and by learning how to make effective decisions using that data.

Academic Standards

The points awarded in this class will be roughly along this scale

First Midterm	150
Second Midterm	150
Final Exam (cumulative)	300
Homework and Quizzes	<u>200</u>
	800

You may generally assess your performance based on the traditional grade cutoffs of 90% = A, 80% = B, 70% = C, 60% = D, and below 60% = F. I reserve the right to curve final grades, if necessary, based on the class average and the academic standards for the course. Incompletes will be given only in the rarest of circumstances and according to university policy. There will be no opportunity to raise your course grade by doing "extra credit" work either before or after the end of the semester.

Examinations

There will be two midterm examinations and a comprehensive (cumulative) final examination. They will be held on the dates and times indicated in the Class Schedule at the end of this Syllabus. All exams will be closed book/notes.

If you miss a midterm exam due to an other UT event under university guidelines, an illness or other emergency reason, you should notify me before the exam, if possible, and provide me with written documentation (e.g., a note from the attending physician) after you return. I have final authority to determine if your absence is excused. Students with an excused absence from a midterm exam will be required to add the weight of that exam (the "lowest midterm" weight) to the weight of the final exam. No "make-up" exams will be given and unexcused absences will result in an exam grade of 0. The final exam must be taken.

Homework and Quizzes

Written assignments are required for each class meeting. Assignments will primarily consist of exercises and problems from the course text. Unannounced quizzes will be given. Late homework will not be accepted and quizzes may not be made up.

E-mail and Blackboard

The use of e-mail and blackboard is required for this course, and I will use the e-mail addresses that are supplied to me on the official UT class rosters. If you normally use a different e-mail address, please enter it in the registrar system or make sure the UT email address you have given the registrar is set up for forwarding to your preferred address. Any outside-of-class announcements that I make (e.g., corrections or clarifications of items discussed in class, syllabus changes, quiz announcements, etc.) will likely be sent to you via e-mail or posted to the class Blackboard site. It is your responsibility to regularly check both your e-mail and the class Blackboard site.

Class Protocol

- Laptop use during class is prohibited except with permission of the instructor.
- Please be sure your cell phones are on silent, vibrate, or off before class begins. Do not answer calls or text during class.
- If for some reason you are running late, do not feel you should skip class. Please come in quietly and take a seat at the side or in the rear of the classroom.
- If you must leave class early, I appreciate being notified at the beginning of class, if possible.

Grade Appeals

If you believe a grading error has occurred and wish to appeal a grade assigned, you may do so within one week after the item is returned to the class by submitting a written explanation of your concern, attached to the graded item in question, to the professor in class or in office hours. After one week has passed, no appeals will be considered.

Important Disclosures

Students with Disabilities

The University of Texas at Austin provides, upon request, appropriate academic accommodations for qualified students with disabilities. Services for Students with Disabilities (SSD) is an area of the Office of the Dean of Students and is located in Room 4.104 of the Student Services Building. You can call SSD at 471-6259 (voice) or 232-2937 (VP) for additional information.

Policy on Scholastic Dishonesty

The McCombs School of Business and the Department of Accounting have no tolerance for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to scholastic dishonesty are discussed in The Code of Conduct for the McCombs School of Business, which can be found at www.mcombs.utexas.edu/udean/advising/policy/code_of_conduct.asp. It is your responsibility, and in your best interest, to read and understand it.

By teaching this course, I have agreed to observe all faculty responsibilities described in that document. By enrolling in this class, you agree to observe all student responsibilities described in that document. If the application of that Policy Statement to this class and its assignments is unclear in any way, it is your responsibility to ask me for clarification. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since dishonesty harms the individual, all students, and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.

Scholastic dishonesty includes, *but is not limited to*: copying tests or assignments, representing (copying) the work of another person as one's own or allowing another person to represent your work as their own, collaborating without authority with another student during an exam or in preparing academic work, using or having on your desk unauthorized materials or aids to complete a quiz or exam (e.g., unauthorized cheat sheets, solutions, and electronic storage devices such as graphing or programmable calculators, cell phones, music players, etc), continuing work on an exam after a stop time has been announced, etc.

You should refer to the Student Judicial Services website at: <http://deanofstudents.utexas.edu/sjs/> or the General Information catalog to access the official University policies and procedures on scholastic dishonesty as well as further elaboration on what constitutes scholastic dishonesty.

Class Schedule

Date	Day	Chapter	Problems
June 4	Th	1	Introduction; Syllabus
June 5	F	2	2-24, 2-28, 2-30
June 8	M	2	2-35, 2-44, 2-46
June 9	T	3	3-27, 3-31, 3-42
June 10	W	3	3-47, 3-55
June 11	Th	Supplemental Material	Exercises 21-5, 21-6, 21-9, 21-11 from supplement in Blackboard
June 12	F	Supplemental Material	Problems 21-3, 21-4 from supplement in Blackboard, Current Events Discussion
June 15	M	5	5-29, 5-33, 5-45
June 16	T	5	5-46
June 17	W		MIDTERM I
June 18	Th	7	7-27, 7-33
June 19	F	7	7-30, 7-43, Current Events Discussion
June 22	M	9	9-21, 9-24, 9-32
June 23	T	9	9-25, 9-27, 9-31
June 24	W	10	10-28, 10-31, 10-43
June 25	Th	10	10-44, 10-47
June 26	F	11	11-22, 11-38, 11-39, Current Events Discussion
June 29	M	11	11-41, 11-42
June 30	T		MIDTERM II
July 1	W	12	12-29, 12-32
July 2	Th	13	13-34, 13-35, 13-48
July 3	F	13	13-24, 13-25, 13-26, 13-37, 13-38, Current Events Dis.
July 6	M	14	14-37, 14-38, 14-48
July 7	T	14	14-36, 14-41, 14-45
July 8	W	15	15-33, 15-38, 15-40
July 9	Th	15/Review	
July 10	F		Final Exam

Additional Suggested Problems by Chapter:

Ch 2: 25, 38, 40, 58

Ch 3: 24, 28, 30, 32, 33, 34, 35, 38, 45, 46, 49, 51

Ch 5: 26, 48

Ch 7: 24, 35, 36, 38

Ch 9: 22, 29, 33, 35

Ch 10: 30, 35, 45, 49

Ch 11: 23, 25, 32, 37

Ch 12: 30, 42

Ch 13: 31, 46

Ch 14: 31, 32, 33, 44, 46, 47, 49, 50, 51

Ch 15: 29-31