





**Accounting 312H: Fundamentals of Managerial Accounting – Spring 2014**

**Lendecky – Syllabus - Unique # 02610, 02615, & 02620**

Course Routine

You are expected to participate in class discussions, both for clarification of points discussed in class and to understand how a particular topic relates to your personal interest in business. To do this effectively, you will need to, and are expected to, study the chapter readings PRIOR TO each class meeting. During class, we will devote time to the discussion and illustration of some of the more important applications and trickier aspects of the assigned topics and, if you have not prepared yourself with the basics, you will not be able to ask good clarifying questions, nor will you have time to absorb everything we discuss. You are encouraged to ask questions and to request that particular points be explained in more detail if you remain confused or uncertain about items discussed or if concepts in the readings remain unclear.

**Tips for Success:** Copies of class notes will be posted to Blackboard prior to each class meeting. Students will find it extremely helpful to bring a copy of the notes to class for note taking.

Critical Success Factors

Class attendance and completing the homework in a timely manner are the two keys to success in this class.

Class Protocol

- Please bring your name tent to class every day.
- Due to abuse by those who came before you, I regret to announce there is a NO LAPTOP policy in my classroom.
- You MUST come to the section in which you are official registered for. Class limits are set to ensure a quality experience for everyone. Also, during the semester we might do some activities in class in pre-assigned groups.
- If for some reason you are running late, do not feel you should skip class. Please come in quietly and take a seat. If you must leave class early, please tell me before class starts. I would appreciate it.
- Please be sure your cell phones are off before class begins and do not answer calls or send text messages during class.
- If you need to miss a class or other required activity, including an examination, for any reason, please inform me as far in advance of the absence as possible, so that I can approve the absence as excused, if appropriate, and arrangements can be made to complete any missed work within a reasonable time after the absence. If you miss a class or other required activity, including an examination, for reasons beyond your control, precluding prior notice, inform me of the circumstances as soon as you are able.

Required Materials

**Textbook** - Managerial Accounting, Second Edition, 2012, John Wiley & Sons, Inc., by R. Balakrishnan, K. Sivaramakrishnan and G. Sprinkle.

**Course Packet** – Contains all cases and articles required for the course and can be purchased in McCombs' UT Copy Center (GSB 3.126)

**Financial Calculator** – Your HP10bII+ Financial Calculator, that was issued to you last semester, is required.

Note - You may NOT use calculators that have text memory (e.g. for programs) or cell-phone calculators on quizzes or examinations. The only calculator you will be allowed to use is your issued HP10bII+ Financial Calculator.



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Grading and Academic Standards

The grade you earn in this course will depend on your performance throughout the semester and will be determined using the following deliverables and weights:

	<u>Weight</u>
Mid-Term Exam	30 %
Final Exam	35 %
Case Project	17.5%
Homework assignments	<u>17.5%</u>
Total	100%

The grade you earn is performance based on the items listed above. No letter grades will be associated with scores on exams, the project, or homework assignments during the semester. To determine final grades I rank all of the students in the class from highest to lowest on the basis of total points. I then draw lines between A and A- and between A- and B+, etc. The class average for this course has typically been around 3.5. Grades below B have been earned.

Incompletes will be given only in the rarest of circumstances and according to university policy.

Examinations

Exams will be individually-completed closed-book/notes exams. The exams will emphasize fundamental managerial accounting techniques and concepts as covered in assigned chapters from the text, cases, articles, and class discussions. They will potentially consist of problems, essay questions, multiple choice questions, and short answer questions.

The midterm exam will be administered in the evening for all sections of ACC 312H. The date for our midterm exam is Monday, March 3rd from 7:00-10:00 PM in UTC 3.122 (9:30 class), UTC 3.124 (11:00 class), and UTC 3.132 (12:30 class).

Students with a regularly scheduled class during the exam time will be permitted to take the exam earlier on the exam day. No other conflicts (e.g., classes at other educational institutions (including UT Extension), work schedules, social commitments, etc.) will constitute an acceptable reason to take the alternate exam. Medical emergencies and family emergencies are the only valid reasons for missing the exam. In such instances, you must provide supporting documentation (e.g., signed note from your physician). I have final authority to determine if your absence is justified. If it is feasible for you to take the scheduled alternate exam, you will do so. If I cannot schedule a student to take the make-up exam within three class days of the original exam date, a student with an excused absence from a midterm exam will be required to add the weight of that exam to the weight of the final exam. Unexcused exam absences will result in an exam grade of 0.

The three-hour final exam will also be administered together for all three sections, **but will NOT be given on the dates and times listed in the UT course schedule. The date and time for our final exam has NOT YET been determined.** The final exam time will be finalized by the university later in the semester. I will advise you of the date for the Final Exam as soon as I receive it. Please do not make travel arrangements until you are certain of the exam schedule. No early exams will be given to accommodate travel schedules. The final exam will cover all topics in the course (i.e., it is cumulative). However, the exam will emphasize material covered after the midterm.



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Grading Questions or Appeals

If you feel there exists a grading error on any of the above grade components, or if you feel you need to bring to my attention other facts or circumstances that might affect the grade for that item, you will have one week from the date the item is graded to take such action and have the matter resolved. The one-week period will begin on the day the assignment is handed back in class (even if you are not in attendance that day) or the grade is posted on Blackboard, whichever occurs first. After the week has passed, no appeals will be considered.

**DO NOT WAIT UNTIL THE END OF THE SEMESTER, ONCE YOU REALIZE YOU MAY NEED ADDITIONAL POINTS, TO TAKE THIS ACTION. IT WILL BE TOO LATE!**

Homework Assignments

A homework assignment will be due before the start of most class sessions. The purpose of the homework assignments is to prepare you to learn the important lessons of the class session. Accounting is best learned by “doing” and keeping up on a daily basis is the best strategy for both learning and preparing for examinations. Overall, diligently preparing the homework assignments will allow you to get the most out of our class time together.

Homework assignments are described both in the course schedule at the end of this document and on Blackboard under the “Assignments” tab. **Before 9:30am of the assignment date**, an electronic copy of your assignment is due in the digital drop box located in the relevant class folder at the course website. **Please submit each assignment to the website drop box before 9:30am on the assignment date.** Throughout the semester, we will have a total of twenty-five homework assignments.

The homework assignments are challenging. You will be responsible for giving them your best effort and not necessarily for discovering the “correct” answer. Submissions judged to be completed with care will receive a grade of 3. Assignments completed with care will use a reasonable approach to problems and any discussion, when requested, will be thoughtful and well-written (i.e., written in complete, well-crafted sentences). Submissions that are incomplete or do not present a reasonable, well-written approach in the judgment of the TA or me will receive lesser grades. Late assignments will not be accepted and will receive a score of zero. Your lowest five scores will be dropped and the scores on the remaining twenty assignments will be added together. Therefore, a student who receives 60 “points” on their homework assignments will get the full 17.5% for this graded component.

Verbal collaboration (i.e., talking about the assignment) on homework is allowed. However, the prepared assignment should be your own work (do not borrow, copy, or transfer answers or files from anyone else).



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**Lendecky – Syllabus - Unique # 02610, 02615, & 02620**

Case Project

The Case Project will consist of two parts: an Individual Assignment and a Group Assignment. I will assign the Case Project on Tuesday, April 8.

**Part 1** of the project is an individual assignment due on Thursday, April 17 at 9:30am. You are to complete this assignment alone with no collaboration with anyone. You may not seek any information about this case from any source outside this course. To do so will constitute a violation of the McCombs Policy on Scholastic Dishonesty. The work product for this portion of the case project will be a one-page Excel Worksheet summary.

**Part 2** of the project is a group assignment, in groups of four to five individuals which I will assign on Thursday, April 17, and which will be due on Thursday, May 1 at 9:30am. You are to complete this assignment as a group and may neither collaborate with anyone outside of your group nor seek any information about this case from any source outside this course. To do so will constitute a violation of the McCombs Policy on Scholastic Dishonesty. The work product for this portion of the case project will be a not more than five-page written consulting report.

In addition, a mandatory Peer Evaluation Form must be submitted by each team member not later than 5pm on Thursday, May 1. A drop-box will be provided in the Department of Accounting office (CBA 4M.202). The information contained in the Peer Evaluation will be reviewed and used only by me. The specific identity as the source of any comments or evaluations submitted by you, will not be disclosed to any other team member. All members of each team will normally receive the same grade on this project, however I reserve the right to assign partial or zero credit to anyone not carrying their weight on the team.

More detailed information about the Case Project will be distributed on April 8<sup>th</sup>.

E-mail and Blackboard

The use of email and Blackboard is required for this course. I will frequently communicate with the class with announcements and guidance and I will answer questions via email. I check my e-mail at frequent intervals during weekdays and somewhat less regularly over weekends. I will use the email addresses that are supplied to me on Blackboard. They are the email addresses that you have given the University for directory purposes. If you need to update your email address with the University go to your UT Direct page and, under personal info/all my addresses, change your email address. Before each class, I will post on Blackboard our class notes. I will send out a class-wide e-mail notifying you when I post the class notes so you can print them out and bring them to class. Please work smarter, not harder. Printing out the notes and bringing them to class will allow you to better follow along with our class discussions instead of feverishly trying to copy everything down.

It is possible that additional readings and study materials, if any, will be posted on Blackboard. It is your obligation, during the first week of class, to ensure that you can access the class site on Blackboard. Blackboard Student Support can be reached at 475-9400.

Any outside-of-class announcements that I make (e.g., corrections or clarifications of items discussed in class, syllabus changes, assignment changes, etc.) will be sent to you via e-mail through Blackboard. It is possible



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**Lendecky – Syllabus - Unique # 02610, 02615, & 02620**

that substantial content will be posted on Blackboard or sent via e-mail. It is your responsibility to regularly check your e-mail (both your McCombs account and any other accounts that you might have set up for forwarding) and the class Blackboard site. It is your responsibility to make sure that you have the correct dates, times, and rooms for all exams as they may be changed during the semester.

E-mail is also a great way to ask me questions that you may have at times other than office hours.

Office Hours:

I have regularly scheduled office hours for consultation on matters pertaining to the course. Students are encouraged to take advantage of these hours to discuss their problems and to secure assistance where needed throughout the semester. An appointment for office hours or a telephone conference outside of the regularly scheduled times can be made.

Prerequisites:

ACC 312H is restricted to students in the McCombs School of Business. The prerequisite for the course is ACC 311H. Be certain you meet these requirements or you will be dropped from the course. If you do not satisfy these prerequisites you should drop ACC 312H or the Office of the Dean of Undergraduate Programs will drop you from the course. Instructors may not waive prerequisites to their courses.

Quantitative Reasoning Flag

This course carries the Quantitative Reasoning flag. Quantitative Reasoning courses are designed to equip you with skills that are necessary for understanding the types of quantitative arguments you will regularly encounter in your adult and professional life. You should therefore expect a substantial portion of your grade to come from your use of quantitative skills to analyze real-world problems.

Electronic Class Rosters

A recent opinion from the US Department of Education states that the University must inform students in advance if their name will be appearing on an electronic class roster: Since Fall 2001, web-based, password-protected class sites have been available for all accredited courses taught at The University. Class e-mail rosters are a component of the sites. Students who do not want their names included in these electronic class rosters must restrict their directory information in the Office of the Registrar, Main Building, Room 1. For information on restricting directory information see:

<http://www.utexas.edu/student/registrar/catalogs/gi00-01/app/appc09.html>



**Accounting 312H: Fundamentals of Managerial Accounting – Spring 2014**

**Lendecky – Syllabus - Unique # 02610, 02615, & 02620**

Religious Holy Days

You will be given excused absences for observance of religious holy days. *By UT Austin policy, you must notify me of your pending absence at least fourteen days prior to the date of observance of a religious holy day. If you must miss a class, an examination, a work assignment, or a project in order to observe a religious holy day, you will be given an opportunity to complete the missed work within a reasonable time after the absence.* If more than two days lapse between an exam and your return, the missed exam will be dropped as a requirement for you. Missed quizzes will not be made up, but will be dropped in determining your quiz score.

Students with Disabilities

*Students with disabilities may request appropriate academic accommodations from the Division of Diversity and Community Engagement, Services for Students with Disabilities, 512-471-6259, <http://www.utexas.edu/diversity/ddce/ssd/>.*

Policy on Scholastic Dishonesty

*The McCombs School of Business has no tolerance for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to scholastic dishonesty are described in detail in the BBA Program's Statement on Scholastic Dishonesty at <http://www.mcombs.utexas.edu/BBA/Code-of-Ethics.aspx>. By teaching this course, I have agreed to observe all faculty responsibilities described in that document. By enrolling in this class, you have agreed to observe all student responsibilities described in that document. If the application of the Statement on Scholastic Dishonesty to this class or 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, the integrity of the University, and the value of our academic brand, policies on scholastic dishonesty will be strictly enforced. You should refer to the Student Judicial Services website at <http://deanofstudents.utexas.edu/sjs/> to access the official University policies and procedures on scholastic dishonesty as well as further elaboration on what constitutes scholastic dishonesty.*

Scholastic dishonesty includes, *but is not limited to*: copying test 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 material or aids to complete a quiz, group exercise, or exam (e.g., cheat sheets, solutions, graphing or programmable calculators, cell phones, etc.).

Specific acts of scholastic dishonesty I have reported students to Judicial Services for (and some have ultimately been expelled for) include:

- after an exam has been graded and returned, erasing a wrong answer on a scantron or written long-problem, writing the correct answer, and then bringing it to my office to appeal that the exam was graded wrong. (FYI – we hire students workers who make copies of tests before we pass them back.)
- while taking an exam or quiz, looking at your neighbor's exam or quiz.
- while taking an exam or quiz, allowing your neighbor to look at your exam or quiz (see the underlined and bolded sentence in the paragraph above)
- copying a friend's homework assignment and submitting it as your own
- letting your friend from the sentence above have your homework assignment to copy (see the underlined and bolded sentence in the paragraph above)



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Campus Safety

*Please note the following recommendations regarding emergency evacuation from the Office of Campus Safety and Security, 512-471-5767, <http://www.utexas.edu/safety/> :*

- *Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings when a fire alarm is activated. Alarm activation or announcement requires exiting and assembling outside.*
- *Familiarize yourself with all exit doors of each classroom and building you may occupy. Remember that the nearest exit door may not be the one you used when entering the building.*
- *Students requiring assistance in evacuation should inform their instructor in writing during the first week of class.*
- *In the event of an evacuation, follow the instruction of faculty or class instructors.*
- *Do not re-enter a building unless given instructions by the following: Austin Fire Department, the University of Texas at Austin Police Department, or Fire Prevention Services office.*
- *Behavior Concerns Advice Line (BCAL): 512-232-5050*
- *Further information regarding emergency evacuation routes and emergency procedures can be found at: [www.utexas.edu/emergency](http://www.utexas.edu/emergency).*

