Managerial accounting focuses on how accounting and financial information is created and used inside an organization to assist an enterprise in implementing its business strategies to achieve its mission. Management accounting is a complement to financial statement analysis that tends to focus on annual reports, 10-K filings and similar other financial reports that are used primarily outside an enterprise by shareholders and the financial community when making decisions about investing in a company.

This course covers various aspects of how companies:

- Create internal financial information.
- Use this information as a component of strategic decision-making.
- Use this information to measure success (or failure) relative to a plan.

This course also covers how assumptions made in the design of performance measurement and control systems that use this financial information can sometimes distort analysis and introduce undesirable bias that can compromise an organization’s mission.

**Required Materials**


Course packet containing cases and other readings.

**Course Components and Requirements**

**Concepts** – During each class session, we will explore one or more managerial accounting concepts. Each concept is presented in the textbook. Students will be expected to have read about and become familiar with each concept prior to its scheduled time to be discussed in class.

**Cases** – One or more cases are designated for review and discussion during class sessions to illustrate and provide a basis for learning course concepts. Prior to each class, students should have read, evaluated and be knowledgeable of the cases to be reviewed in class. While there is no written work product to be submitted for the cases, the degree to which the student participates in this discussion and analysis will be evaluated by the instructor to determine the portion of the class participation grade component earned by the student. Each student is expected to actively participate during class in the discussion and analysis of each case in the context of course concepts.

**Examination** – A comprehensive, course examination is administered during the final class session. It may include multiple choice, true/false, problem solving and/or essay questions. This examination covers all concepts and subjects introduced and covered during the course. This examination is the only test for this course.
Course Grade

This managerial accounting curriculum is 50% of the total curriculum for ACC 381N as a whole. It is combined with the financial statement analysis curriculum to comprise a full course of record. Your grade for the course as a whole is a result of a combination of your grades for each of managerial accounting and financial statement analysis.

Your grade for this managerial accounting curriculum is comprised of the following components:

- Class Participation: 25% of total grade
- Final Exam: 75% of total grade

Attendance

Consistent class attendance by all students is important to the success of the learning experience and achieving the overall objectives of the course for all students both individually and collectively. Missing class can have an immediate effect on the class participation portion of your grade. If you miss three or more class sessions, your class participation grade will automatically default to zero.

Academic Dishonesty

Cheating is an insult to your fellow students and to this learning experience. I always report it, and I go for the maximum penalty possible. Always. Don’t do it. You’ll feel bad even if you get away with it, and really, this isn’t about the grade anyway, is it?

Official policy: The McCombs School of Business has no tolerance for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to the Honor System have been described to you by the Texas EMBA staff. These standards are essential not only to the maintenance of the academic integrity of the program but also its brand equity, an important part of its value to all graduates. You must clarify any points of confusion or uncertainty with the professor in advance. For more information on scholastic dishonesty at the University of Texas at Austin, please contact the professor or program staff, or visit deanofstudents.utexas.edu/sjs.