Syllabus
Accounting f312: Fundamentals of Managerial Accounting
Summer 2015 (Second Session)

Class Hours: MTWTH 2:00 p.m. – 4:00 p.m. (Unique #: 71385) Location: CBA 4.326

Professor: Xinyu Zhang Office: CBA 5.342
E-mail: xinyu.zhang@phd.mccombs.utexas.edu Office Hrs: TTH 4:00 p.m. – 5:00 p.m.

Required Materials

- McGRAW-HILL CONNECT, on-line homework manager

I will use Canvas to manage the course. Study materials and additional readings will be posted there. I also will use Canvas to communicate with the class.

It is your obligation, from the first day of class, to ensure that:
1. you can access the class site on Canvas;
2. your Connect access is functioning properly;
3. the email account you use is correctly recorded in the UT-Austin Registrar system.

A financial calculator of your choice is required for this class. The HP 10bII+ is highly recommended because it is (1) recommended for ACC 311 and useful for other accounting and finance courses, (2) relatively inexpensive (about $35), and (3) non-programmable and therefore acceptable for exam use.

Learning Objectives
If you stay engaged with the course by participating in class, reading the assigned text, completing the assigned homework, and preparing well for cases and exams, you should be able to obtain the objectives listed below:

<table>
<thead>
<tr>
<th>Expected Result</th>
<th>What We’ll Do</th>
<th>How We’ll Measure the Results</th>
</tr>
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<tbody>
<tr>
<td>Understand how accounting systems provide data useful for management decisions in all business areas.</td>
<td>Discuss chapter readings and current topics together in class.</td>
<td>Interesting and lively discussions in class on problems and potential approaches to solutions.</td>
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<td>Get comfortable structuring business problems and analyzing management decisions.</td>
<td>Work on practice problems together in class and discuss them.</td>
<td>Homework and exam performance (grades).</td>
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This course carries the Quantitative Reasoning Flag. QR 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.
Class Preparation and Success
You are encouraged to ask questions in class, both to seek technical clarification of points discussed and to understand how a particular topic relates to your personal interest in business.

Class attendance and completing the homework are the two keys to success in this class. Students who do well are generally those who attend class regularly and can participate in class discussions because they have done the homework. Although problems may seem fairly intuitive when we do them in class, you will be surprised how hard it is to set them up and solve them on your own. Practice is key.

Classroom Standards
This classroom is subject to “business meeting” etiquette:
- Silence your phones.
- Bring your financial calculator to class and have it ready to use.
- No extraneous conversation or disruptive behavior.
- You should arrive on time. On the rare occasion when you don’t, please enter and set up quietly and engage with the class as quickly as possible.
- If you must leave early, please notify me in advance.

Assessment
Course grades will be determined using the following deliverables and weights:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
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<tr>
<td>Two (non-cumulative) Midterm Exams</td>
<td></td>
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<tr>
<td>Midterm #1</td>
<td>25%</td>
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<tr>
<td>Midterm #2</td>
<td>25%</td>
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<tr>
<td>Final Exam (cumulative)</td>
<td>40%</td>
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<tr>
<td>Homework</td>
<td>10%</td>
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The BBA program recommends a mean GPA of 3.0 – 3.2 for this course, but the actual grades assigned will be based on what you earn. You may assess your performance based on the traditional grade cutoffs 90% = A+, 80% = B-, 70% = C-, 60% = D-, and below 60% = F. There will be no opportunity to raise your course grade by doing “extra credit” work either before or after the end of the semester. Incompletes will be given only in the rarest of circumstances and according to university policy.

Grade Appeals: If you believe a grading error has occurred, you must appeal within one week after the item is returned to the class. Submit a written explanation of your concern, attached to the graded item in question, to me in class or at office hours. After two weeks have passed, no appeals will be considered.

Examinations
Examinations are individual work; no collaboration of any kind is allowed. There will be two non-cumulative midterm examinations. Midterm exams will be closed book/notes and will be held on the dates and times indicated in the Class Schedule.

There will be a common, cumulative final exam given at the end of the term. The final exam will be closed book/notes. Please do not make travel arrangements until you are certain of no time conflicts with the exam schedule. No early exams will be given to accommodate travel schedules.

I believe that the difficult course material requires repetitive exposure to master, and life throws unexpected hurdles. Thus, I will evaluate your final course grade substituting your final exam percentage score (if better) for worse midterm scores. For example, if your midterms were 82% and 72%, and you scored an 80% on the final exam, I would evaluate your final grade based on 82% and 80% midterms and 80% final exam.

Because I substitute the final exam for poor midterms, I offer no midterm makeup exams, except for mandatory UT excused absences. Choose to come or not, as your adult schedule permits. Note that
students do not do better on the final exam than on their midterms. I recommend that you study hard and take all exams.

Regrade requests for the two midterms must be submitted to me in writing within 3 business days after exams are returned in class. After the regrade period, only totaling errors will be adjusted for.

**Homework**

Graded homework must be completed individually, however you are permitted to collaborate with classmates on figuring out how to structure the solution to assigned questions. The Course Schedule lists the assigned homework problems. Homework assigned is due the following school day at 8am. For example, Monday’s homework is due on Tuesday at 8am. Thursday’s homework is due on Monday at 8am. Late homework will not be accepted.

You must login to Connect and complete these questions in order to obtain a homework score. Connect changes the numbers in the problem for each student, so the data will differ from the textbook and your solution will not be the same as your classmates’ solutions. Connect will grade these problems, provide solutions, and indicate areas where you need to do additional study. The problems that are not required to be submitted or graded (not bold-faced) are intended to guide your study of the material. The homework grade is the percent of all graded problems completed correctly.

**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/](http://www.utexas.edu/diversity/ddce/ssd/).

**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 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.

**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](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. Dishonesty harms the individual, all other students, the integrity of the University, and the value of our academic brand, so policies on scholastic dishonesty will be strictly enforced. You should refer to the Student Judicial Services website at [http://deanofstudents.utexas.edu/sjs/](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.
**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](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 the instructor in writing during week 1.
- 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: [http://www.utexas.edu/emergency](http://www.utexas.edu/emergency)