Fundamental of Managerial Accounting (ACCT 2302-90L)
Summer I 2020
From June 1st, 2020 to July 7th, 2020
ONLINE

Fair Warnings
This course requires:

- Mandatory asynchronous virtual attendance to supplemental instruction sessions.
- All exams require LockDown Browser and are proctored via Respondus Monitor.
- A reliable internet connection, web cam and microphone are required.
- Textbook and publisher access to Connect code by Wednesday June 3rd, 2020.

Instructor Contact Information
Andres Bello, BBA, MBA, MACC, Ph.D.
BUSA 226C
956-665-3385
andres.bello01@utrgv.edu

Office Hours: Virtual/email/WhatsApp

Preamble
The first day of class, we enter a contractual relationship underlined by mutual respect. From my end, that means I have the responsibility to be well-prepared for all lectures, fair in grading all assignments, and making reasonable arrangements to be available for out-of-class consultations. Similarly, each student is expected to demonstrate the highest level of personal responsibility and commitment by being present (and on time) for all lectures, conscientiously study all course materials, and complete all assignments ON TIME. Understanding of financial statements is an essential skill to become a business leader and for decision making. Beyond mere bookkeeping you will be challenged to develop critical thinking. This syllabus constitutes a contract; continuance in the class following receipt of this syllabus demonstrates your agreement to abide by its provisions under the “intent of the parties” principle. You are responsible for knowing the syllabus’s contents and abiding by its policies.

Course Description and Goals
Catalogue Description
Emphasizes the preparation and use of financial and non-financial reports for managerial planning and decision-making purposes.
Course Specifics Objectives

This course discusses selected management accounting techniques consistent with contemporary management philosophies. Activity-based costing, cost accumulation, cost classification, cost-volume-profit analysis, as well as short and long-term decision making are emphasized. The goal of the course is to provide a foundation for critical thinking and decision making to accounting students while introducing them to some of the quantitative tools necessary for his/her profession. The foundations for critical thinking are developed by discussing the various activities typically employed in the decision-making process, particularly when dealing with complex situations under uncertainties. Particularly, managerial accounting focuses in the development and analysis of accounting data for management decision, this process implicitly assumes resources are scarce and must be allocated in the best available alternatives, i.e., decision about the level of production, costs accumulation, short- and long-term profits' planning and capital budgeting. While based on textbook lectures, students are encouraged to develop applications to real world issues.

After successfully completing this course, a student should be able to:

a) Demonstrate a knowledge of the terminology used in different areas of managerial accounting
b) Recognized situations that may involve ethical dilemma and how to handle such situations.

Demonstrate ability to handle numerical accounting data in the areas of job order costing, process costing, activity-based costing, cost-volume-profit analysis, standard cost and variance analysis, profit planning, and capital budgeting decisions.

Prerequisites

Undergraduate level ACCT 2301 Minimum Grade of C or Undergraduate level ACC 2301 Minimum Grade of C or Undergraduate level ACC 2421 Minimum Grade of C. A minimum proficiency using Microsoft Excel and financial calculators are required. The background mentioned above should suffice in helping you to answer problems in concepts related to financial accounting. Beyond the theoretical background this course is quantitative in nature; thus, you should be able to solve numerical problems.

Textbook and/or Resource Materials

This course uses a textbook plus an online homework/quiz/exam tool called Connect. There is 14 days of free temporary access available. You do not need to buy the code to start working on your assignments (quizzes and homework); however, the free trial will expire, and purchase will be required to continue.

ACCT 2302
ISBN: 9781264038503
LSC UNIV TEXAS COMBO LL MANAGERIAL ACCOUNTING; LSC ACC 2302: CONNECT AC
Net Price: $110
Digital Option: $90 – purchased directly from the course 1-year duration
Calculator: A business or statistical calculator is required (Texas Instruments BAII Plus recommended).

Course Sites and Auxiliary Resources

NOTICE: Your enrollment in this course requires that you use Respondus Lockdown Browser and Respondus Monitor for online assessment proctoring. LockDown Browser is a custom browser that locks down the testing environment within Blackboard and replaces regular browsers such as Chrome, Firefox, and Safari. Respondus Monitor requires you to have a webcam and microphone as it will record you while taking your assessment. YOUR ACTIVITIES ARE RECORDED WHILE YOU ARE LOGGED INTO OR TAKING YOUR ASSESSMENT(S). THE RECORDINGS SERVE AS A PROCTOR AND WILL BE REVIEWED AND USED IN AN EFFORT TO MAINTAIN ACADEMIC INTEGRITY. You can find more detailed information on Lockdown Browser and Monitor at UTRGV.edu/online.

This is a web and app augmented course and course materials and assessments will be accessed through Blackboard Learn. Please check this course site frequently, as new announcements, course documents, and activities will be added. Additionally, lectures, SmartBook, homework and quizzes will be assigned through Connect, and accessed through BBLearn. (see registration instructions at the end of syllabus)

Given the fast nature of a summer course (6-week) and the need to streamline communications with your professor and supplemental instructor, you will be assigned and required to join a WhatsApp group. The link will be provided in the first day of class.

Optional multimedia material suggested during the course may contain profanity, nudity, adult situations, and violent images. Some viewers may find this disturbing; viewer discretion is advised. It is the student responsibility to screen the multimedia material warnings and consciously decide whether to access the material.

Enron: The Smartest Guys in the Room

This documentary takes a behind-the-scenes look at the powerful energy company whose downfall forever changed the landscape of the business world.

Starring: Peter Coyote, John Beard, Jim Chanos, Dick Cheney, Carol Cole
Director: Alex Gibney
Genres: Documentaries, Social & Cultural Docs
Recording of classroom lecture by students with disabilities

As per the Americans with Disability Act (ADA) and ADA Amendments Act, institutions of higher education are mandated to ensure reasonable accommodations for students with disabilities. One such accommodation is taping of classroom lectures for certain students, who need an audio reinforcement, to comprehend class lectures or in lieu of a note-taker in the class. Students who have been granted this accommodation shall sign the following statement, acknowledging the rights and responsibilities associated with this accommodation. The recordings will be used exclusively for private study and will not be shared or sold to others. Students are expected to destroy or delete audio files at the end of the semester. A violation of this agreement may result in the accommodation to be withdrawn.

Students who have a qualifying disability that limits their independence have the right to record class lectures for their personal study only. Lectures recorded for this reason may not be shared with other people without the consent of the lecturer. Recorded lectures may not be used in any way against the faculty member, other lecturers or students whose classroom comments are recorded as a part of the class activity. Information contained in the recorded lecture is protected under federal copyright laws and may not be published or quoted without the expressed consent of the lecturer and without identifying and giving proper credit to the lecturer. The agreement (Appendix A) must be signed by the student before lecturers can be recorded.

Teaching Methods

This class will be primarily based on lectures by the professor. Notwithstanding, discussions are encouraged in a climate of academic tolerance and respect. You are welcomed to responsibly exercise your freedom of speech and challenge your classmates and professor, but also be prepared to be exhaustively challenged.

All assignments are individual (Please do not test my ability in detecting plagiarism). Assignments from the textbook, along with homework problems and internet searches will also be used to help students better understand the material.

Class Preparation and Participation

I expect you to virtually attend every class, arrive on time and participate. A quantitative course is normally rigorous, hence, being engaged and timely deliver your assignments ensures you do not miss any important information that could be on the midterms and/or final exam.
We will communicate via email, Blackboard announcements and our WhatsApp course group.

Learning Assistance Center/ Supplemental Instruction

The School of Accountancy, Learning Assistance Center, and the VCOBE Dean’s Office implemented a new modality for supplemental instruction. Performance Based Supplemental instruction, PBSI, requires ALL students to attend supplemental instruction sessions (each at least 1 hour) before each exam. You can virtually attend any of any of the 4 weekly supplemental instruction sessions.
Performance Measures and Rewards

Assessments are listed in the recommended order for learning best practices. All assignments except official exams are available on June 1st, 2020.

Lectures (formative assessment)

Lectures provide videos reviewing key material and objectives, they should be attempted after a thorough reading of the chapter textbook. These tasks involve:

- a) Students will watch all the assigned videos covering the content and objectives for each chapter.
- b) After each video, students will answer the questions to assess their understanding.
- c) Student will obtain a grade for the overall lecture.
- d) Students have unlimited attempts to master these activities until the deadline date.
- e) Each lecture is worth about 0.25% of your overall grade.
- f) The total impact of these tasks in your overall grade is 2.75% (about 11 chapters x 0.25%).

SmartBook (formative assessment)

LearnSmart is an interactive study tool that adaptively assesses students’ skill and knowledge levels to track which topics students have mastered and which require further instruction and practice. Based upon student progress, it then adjusts the learning content based on their knowledge strengths and weaknesses, as well as their confidence level around that knowledge. These tasks involve:

- a) On average a well-prepared student should take about 20 minutes to complete each assignment.
- b) Students have unlimited attempts to master these activities until the deadline date.
- c) Each lecture is worth about 0.25% of your overall grade.
- d) The total impact of these tasks in your overall grade is 2.90% (about 11 chapters x 0.25%).

Homework (formative assessment)

Homework will be assigned weekly and it will pertain to material covered during that week. Homework requires applied knowledge, e.g., calculation problems and/or applying GAAP to transactions. These tasks involve:

- a) The tasks are lengthy and will require several hours for completion.
- b) Students have unlimited attempts to master these activities until the deadline date.
- c) Each homework is worth about 0.40% of your overall grade.
- d) The total impact of these tasks in your overall grade is 4.4% (about 11 chapters x 0.40%).

Quizzes (semi-summative assessment)

Quizzes will be assigned weekly and it will pertain to material covered during that week. Quizzes requires theoretical and applied knowledge. These tasks involve:
The tasks are lengthy and will require several hours for completion.

Student have TWO attempts to master these activities until the deadline date.

Each quiz is worth about 0.45% of your overall grade.

The total impact of these tasks in your overall grade is 4.95% (about 11 chapters x 0.45%).

Mock Tests (summative self-assessment)

I will provide mock tests before each exam. The mock tests are NOT intended to become a question bank NOR limit the material in the official exams. The only goals are:

a) Prepare and test your computer or iPad for the official test by installing LockDown Browser and test your web camera and microphone.

b) Familiarize with the system and potential questions on the official Exam.

c) Student have unlimited attempts until the deadline (usually the day before the official exam)

d) I will distribute the mock test to our Supplemental Instructors for review.

e) The mock tests may include, or not, theoretical, and quantitative questions. Regardless, you are responsible in preparing to answer any kind of questions.

f) Mock tests are not part of your course grade.

Exams (Summative Assessment)

Five (5) exams are designed to cover blocks of lectured material. The exams act as a check point of the learning process. You are strongly encouraged to take all exams and turn in all your homework assignments on time and in a professional manner.

a) Students will only have one attempt in each Exam at the date and time specified in this syllabus (no exceptions). Exams I through IV are scheduled for Thursdays, and Exam V for a Tuesday.

b) Student can start/attempt the exam anytime within the exam window (from 3pm to 6pm CST). Exam contain 35 questions and an allotted time of 75 minutes.

c) Exams required LockDown Browser and Responds Monitor (no exceptions).

d) No notes, books, coats, backpacks, smartphones, iPad, earbuds, additional laptops/desktops etc. are to be at your desk during the examinations.

e) You can use a calculator.

f) Formulas will be provided in advance for each exam.

g) Any student who obtains a score of 79.49 ("C") or less must schedule a meeting with the professor immediately after the grade distribution. I am committed to helping you learn and excel; thus, you are required to take advantage of the resources UTRGV provides for your success.

h) In the unlikely event a student fails the 5 exams (with a grade lower than 70 in each one) and manages to achieve a 70 and above in the overall course by means of the average of the homework and assignments, will not be granted a C in the course but instead a D. Consistency and commitment through the entire semester are required.

Late assignments will NEVER be accepted. If you need help, do not hesitate to ask me during my office hours or appointments. You should view the assignments as part of your preparation
for the exams. Your lecture/LearnSmart/homework/quizzes score will be calculated as the average of the assignments.

**Grading Policy and Structure**

The class grade is determined as follows:

<table>
<thead>
<tr>
<th>Exam</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam I (ch1-ch2)</td>
<td>15.0%</td>
</tr>
<tr>
<td>Exam II (ch3-ch4)</td>
<td>15.0%</td>
</tr>
<tr>
<td>Exam III (ch5-ch6-ch7)</td>
<td>20.0%</td>
</tr>
<tr>
<td>Exam IV (ch8-ch9-ch10)</td>
<td>15.0%</td>
</tr>
<tr>
<td>Exam V (ch11-ch12)</td>
<td>15.0%</td>
</tr>
<tr>
<td>Lecture, LearnSmart, Homework and Quizzes</td>
<td>20.0%</td>
</tr>
</tbody>
</table>

* Students missing any test will be automatically dropped from the course, no exceptions.
* Subject to change.

**Grading Structures**

The cutoffs for the A-F grading system are given by:

- 90.00 – 100.0 → A
- 80.00 – 89.99 → B
- 70.00 – 79.99 → C
- 60.00 – 69.99 → D
- Less than 60.00 → F

**Make-Up Policy**

The dates of each exam are provided below in the tentative schedule. Please make the required arrangements to be on-time. There will be NO makeup exams. In case the student has a legitimate reason for missing an exam, the student will have to provide the instructor with verifiable official documentation in which the reason must be clearly and explicitly stated to be related to the missing exam before a different version of the missed exam might be given to the student.

**Robert C. Vackar College of Business and Entrepreneurship Learning Goals and Mission**

The Robert C. Vackar College of Business and Entrepreneurship has adopted the following learning goals and objectives that each student should achieve while in degree program. Not all goals and objectives are covered in each course; however, all objectives should be addressed throughout the degree program.

<table>
<thead>
<tr>
<th>BBA Learning Goals</th>
<th>This course contributes to the following College of Business administration and Entrepreneurship learning goals:</th>
<th>Assessment Method</th>
</tr>
</thead>
</table>
Our mission is to be the agent of innovation, knowledge discovery, and economic development in South Texas, Northern Mexico, and beyond, by offering a rigorous curriculum informed by experiential learning, high quality research, and community partnerships. Your mastery of these learning goals and objectives help us to achieve this mission.

**School of Accountancy Student Learning Outcomes**

The School of Accountancy pursuing a higher academic standard has set the following learning objectives that each student should achieve while in the major.

<table>
<thead>
<tr>
<th>Major Learning Goals</th>
<th>This course contributes to the following School of Accountancy learning objectives</th>
<th>Assessment Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrate foundational knowledge of functional areas concepts and theories.</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz</td>
</tr>
<tr>
<td>Summative: Exam</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Demonstrate effective business communication skills</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Apply sustainable practices (economic, social and ethical, and environmental) to business decision making.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summative: Exam</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Demonstrate an understanding of how globalization, including conditions on the US-Mexico border, shape effective business decision-making.</td>
<td></td>
<td>Summative: Exam</td>
</tr>
<tr>
<td>Summative: Exam</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Apply quantitative analytical skills to business decision-making.</td>
<td></td>
<td>Summative: Exam</td>
</tr>
<tr>
<td>Summative: Exam</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Demonstrate the ability to critically analyze business issues.</td>
<td></td>
<td>Summative: Exam</td>
</tr>
<tr>
<td>Summative: Exam</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course Specific Student Learning Outcomes</th>
<th>This course contributes to the following discipline-based learning objectives</th>
<th>Assessment Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Theory and Professional Issues. Identification of primary user of</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz</td>
</tr>
<tr>
<td>Summative: Exam</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summative: Exam</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8
<table>
<thead>
<tr>
<th>Topic</th>
<th>Frequency</th>
<th>Assessment Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>accounting information, objectives of accounting, role of accounting, contemporary ethical issues</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
<tr>
<td>Identification of the sources, and evaluation of domestic and internal GAAP</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
<tr>
<td>Accounting Practice (Recognition and Measurement). Identification of basic recognition and measurement issues, for Liabilities and Equity, detailed recognition of and measurements for Assets.</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
<tr>
<td>Identification of accounting problems (i.e. basic recognition and measurement issues for Liabilities and Equity, detailed Assets.</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
<tr>
<td>Identification of the relevant principles and guidance</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
<tr>
<td>Interpretation and application of the principles and guidance</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
<tr>
<td>Accounting Practice (Presentation) Prepare specific general-purpose financial statements in proper form: Income Statement, balance sheet, retained earnings statement, contents of cash flow statement</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
<tr>
<td>Accounting Practice (Analysis and Interpretation): Identify basic categories of ratios (aspect of basic financial statement analysis)</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
<tr>
<td>Identify and define (elements) of appropriate ratios</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
<tr>
<td>Compute and interpret ratios</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
<tr>
<td>Confidence feedback: Participation in tasks assigned during class</td>
<td>X</td>
<td>Formative: Lecture/Homework/Quiz Summative: Exam</td>
</tr>
</tbody>
</table>
Sustainability Learning Objectives

**Quality of Education (UN Goals for Sustainable Development 4)**

1. The learner understands the important role of education and lifelong learning opportunities for all (formal, non-formal and informal learning) as main drivers of sustainable development, for improving people’s lives and in achieving the SDGs.

2. The learner is able to recognize the importance of their own skills for improving their life, in particular for employment and entrepreneurship.

**Decent Work and Economic Growth (UN Goals for Sustainable Development # 8)**

1. The learner understands the relation between employment and economic growth and knows about other moderating factors like a growing labor force or new technologies that substitute jobs.

2. The learner is able to identify their individual rights and clarify their needs and values related to work.

3. The learner is able to develop and evaluate ideas for sustainability-driven innovation and entrepreneurship.

**Peace, Justice and Strong Institutions (UN Goals for Sustainable Development #16)**

1. The learner understands concepts of justice, inclusion and peace and their relationship to law.

2. The learner understands their local and national legislative and governance systems, how they represent them and that they can be abused through corruption.

3. The learner is able to debate local and global issues of peace, justice, inclusion and strong institutions.

4. The learner is able to become an agent of change in local decision-making, speaking up against injustice.

**STUDENTS WITH DISABILITIES**

Students with a documented disability (physical, psychological, learning, or other disability which affects academic performance) who would like to receive academic accommodations should contact **Student Accessibility Services (SAS)** for additional information. In order for accommodation requests to be considered for approval, the student is responsible for providing sufficient documentation of the disability to SAS and participating in an interactive discussion with SAS staff. Accommodations may be requested at any time but are not retroactive. Please contact SAS early in
the semester/module for guidance. Students who experience a broken bone, severe injury, or undergo surgery may also be eligible for temporary accommodations.

Pregnancy, Pregnancy-related, and Parenting Accommodations
Title IX of the Education Amendments of 1972 prohibits sex discrimination, which includes discrimination based on pregnancy, marital status, or parental status. Students seeking accommodations related to pregnancy, pregnancy-related condition, or parenting (reasonably immediate postpartum period) are encouraged to contact Student Accessibility Services for additional information and to request accommodations.

Student Accessibility Services:
Brownsville Campus: Student Accessibility Services is located in 1.107 in the Music and Learning Center building (BMSLC) and can be contacted by phone at (956) 882-7374 or via email at ability@utrgv.edu.

Edinburg Campus: Student Accessibility Services is located in 108 University Center (EUCTR) and can be contacted by phone at (956) 665-7005 or via email at ability@utrgv.edu.

MANDATORY COURSE EVALUATION PERIOD:
Students are required to complete an ONLINE evaluation of this course, accessed through your UTRGV account (http://my.utrgv.edu); you will be contacted through email with further instructions. Students who complete their evaluations will have priority access to their grades. Online evaluations will be available on or about:

<table>
<thead>
<tr>
<th>Module 1</th>
<th>June 10-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module 2</td>
<td>August 5-11</td>
</tr>
<tr>
<td>Full Summer Semester</td>
<td>June 29-July 6</td>
</tr>
</tbody>
</table>

SCHOLASTIC DISHONESTY:
As members of a community dedicated to Honesty, Integrity and Respect, students are reminded that those who engage in scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and expulsion from the University. Scholastic dishonesty includes but is not limited to: cheating, plagiarism (including self-plagiarism), and collusion; submission for credit of any work or materials that are attributable in whole or in part to another person; taking an examination for another person; any act designed to give unfair advantage to a student; or the
attempt to commit such acts. Since scholastic dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced (Board of Regents Rules and Regulations, STU 02-100, and UTRGV Academic Integrity Guidelines). All scholastic dishonesty incidents will be reported to Student Rights and Responsibilities.

SEXUAL MISCONDUCT and MANDATORY REPORTING:
In accordance with UT System regulations, your instructor is a “Responsible Employee” for reporting purposes under Title IX regulations and so must report to the Office of Institutional Equity & Diversity (oie@utrgv.edu) any instance, occurring during a student’s time in college, of sexual misconduct, which includes sexual assault, stalking, dating violence, domestic violence, and sexual harassment, about which she/he becomes aware during this course through writing, discussion, or personal disclosure. More information can be found at www.utrgv.edu/equity, including confidential resources available on campus. The faculty and staff of UTRGV actively strive to provide a learning, working, and living environment that promotes personal integrity, civility, and mutual respect that is free from sexual misconduct, discrimination, and all forms of violence. If students, faculty, or staff would like confidential assistance, or have questions, they can contact OVAVP (Office for Victim Advocacy & Violence Prevention) at (956) 665-8287, (956) 882-8282, or OVAVP@utrgv.edu.

COURSE DROPS:
According to UTRGV policy, students may drop any class without penalty earning a grade of DR until the official drop date. Following that date, students must be assigned a letter grade and can no longer drop the class. Students considering dropping the class should be aware of the “3-peat rule” and the “6-drop” rule so they can recognize how dropped classes may affect their academic success. The 6-drop rule refers to Texas law that dictates that undergraduate students may not drop more than six courses during their undergraduate career. Courses dropped at other Texas public higher education institutions will count toward the six-course drop limit. The 3-peat rule refers to additional fees charged to students who take the same class for the third time.

STUDENT SERVICES:
Students who demonstrate financial need have a variety of options when it comes to paying for college costs, such as scholarships, grants, loans and work-study. Students should visit the Students Services Center (U Central) for additional information. U Central is located in BMAIN 1.100 (Brownsville) or ESSBL 1.145 (Edinburg) or can be reached by email (ucentral@utrgv.edu) or telephone: (888) 882-4026. In addition to financial aid, U Central can assist students with registration and admissions.

Students seeking academic help in their studies can use university resources in addition to an instructor’s office hours. University Resources include the Advising Center, Career Center, Counseling Center, Learning Center, and Writing Center. The centers provide services such as tutoring, writing help, counseling services, critical thinking, study skills, degree planning, and student employment. In addition, services such as the Food Pantry are also provided. Locations are listed below.
<table>
<thead>
<tr>
<th>Center Name</th>
<th>Brownsville Campus</th>
<th>Edinburg Campus</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Advising Center</strong></td>
<td>BMAIN 1.400</td>
<td>ESWKH 101</td>
</tr>
<tr>
<td><a href="mailto:AcademicAdvising@utrgv.edu">AcademicAdvising@utrgv.edu</a></td>
<td>(956) 665-7120</td>
<td>(956) 665-7120</td>
</tr>
<tr>
<td><strong>Career Center</strong></td>
<td>BCRTZ 129</td>
<td>ESSBL 2.101</td>
</tr>
<tr>
<td><a href="mailto:CareerCenter@utrgv.edu">CareerCenter@utrgv.edu</a></td>
<td>(956) 882-5627</td>
<td>(956) 665-2243</td>
</tr>
<tr>
<td><strong>Counseling Center</strong></td>
<td>BSTUN 2.10</td>
<td>EUCTR 109</td>
</tr>
<tr>
<td><a href="mailto:Counseling@utrgv.edu">Counseling@utrgv.edu</a></td>
<td>(956) 882-3897</td>
<td>(956) 665-2574</td>
</tr>
<tr>
<td><a href="#">Counseling and Related Services List</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Food Pantry</strong></td>
<td>BCAVL 101 &amp; 102</td>
<td>EUCTR 114</td>
</tr>
<tr>
<td><a href="mailto:FoodPantry@utrgv.edu">FoodPantry@utrgv.edu</a></td>
<td>(956) 882-7126</td>
<td>(956) 665-3663</td>
</tr>
<tr>
<td><strong>Learning Center</strong></td>
<td>BMSLC 2.118</td>
<td>ELCTR 100</td>
</tr>
<tr>
<td><a href="mailto:LearningCenter@utrgv.edu">LearningCenter@utrgv.edu</a></td>
<td>(956) 882-8208</td>
<td>(956) 665-2585</td>
</tr>
<tr>
<td><strong>Writing Center</strong></td>
<td>BUBLB 3.206</td>
<td>ESTAC 3.119</td>
</tr>
<tr>
<td><a href="mailto:WC@utrgv.edu">WC@utrgv.edu</a></td>
<td>(956) 882-7065</td>
<td>(956) 665-2538</td>
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</table>

**ATTENDANCE:**

Students are expected to virtually attend ALL scheduled lectures/classes and WILL be dropped from the course for excessive absences/missed assignments/missed exams. UTRGV's attendance policy excuses students from attending class if they are participating in officially sponsored university activities, such as athletics; for observance of religious holy days; or for military service. Students should contact the instructor in advance of the excused absence and arrange to make up missed work or examinations.

**Important:** At the census date (Thursday June 4 2020) I will report absent any student who has not enrolled in Connect. Online attempts of quizzes and/or homework do constitute attendance online courses. Lack of attendance during this period will result in academic and financial aid holds, and potential recoupment of any disbursed fund.

Please notice that failure to formally withdraw from the course will result in a letter grade posted to your official college transcript, which is your accumulated grade after assigning zeros (0's) to any incomplete assignment or tests at the end of the semester. Failure to withdrawn will result in "F" in the overall course.
FAQ

a) There is not grade curving nor extra credit in any my courses.
b) I do not “drop” any Exam.
c) Punctuality is required, there are not extensions.
d) There are not points for “trying”.
e) I do not see my grade in Blackboard, but it is in Connect. No worries. My gradebook is updated directly from Connect.
f) Any disagreement or conflict will be resolved following a Chain of Command structure:
   1. Student -> SI -> Instructor -> SoA Assistant Director -> SoA Interim Director -> VCOE Associate Dean -> VCOE Dean

g) Do I have to attend supplemental instruction? Best practice “YES” the only way you can ask questions; however, in our Syllabus asynchronous means you do NOT have to be at a determined time in the session and virtually means your physical presence is not required. There will be 4 weekly sessions, 1 scheduled after hours, the supplemental instructions will be recorded, but you still must watch them.
h) All assignments are due on Sunday 11:59pm CST? Yes, but it does not mean you have to start your assignments on Sunday. They are available since he first day of class time management is crucial for success.
i) The syllabus says ON TIME and PUNCTUALITY; this means to deliver assignments on the date and time they are due.
j) I work at the time of the exams or I have an accessibility letter? Contact me directly for arrangements.
k) When you email me add “ACCT 2302.90L Summer 2020 + your name” in the subject line.
l) Do I need the code for this class? YES
m) How do I get the $90 deal? Buy your eBook and Code using:
   https://connect.mheducation.com/class/a-bello-acct-2302-summer-i-2020-online
student registration information course

ACCT 2302 Managerial Accounting

Instructor

Andres Bello

section

ACCT 2302 Summer I 2020 Online

registration dates

05/01/20 - 05/05/20

online registration instructions

Go to the following web address and click the "register now" button.

https://connect.mheducation.com/class/a-bello-acct-2302-summer-i-2020-online

This is a unique address for

ACCT 2302 Summer I 2020 Online

Having trouble registering?

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DOWNLOAD AND INSTALL LOCKDOWN BROWSER

Some faculty require the use of Respondus LockDown Browser for exams and quizzes.

1. Login to Blackboard
2. Navigate to the Student Support Tab
3. Click on your version (Windows or Mac) of the LockDown Browser from Student Resources
4. Click Install Now to download the installer
5. Follow the on-screen instructions to complete the install.

To take your exam:
1. Launch the Lockdown Browser from your computer.
2. Select ‘Blackboard Learn - UTRGV’ from the dropdown window.
3. Login with your myUTRGV credentials.
4. Navigate to your exam and click begin.
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<td>Exam III (ch5-ch6-ch7)</td>
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<td>Final Exam (ch11-ch12)</td>
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M=Monday L= Lecture
T=Tuesday LS=SmartBook
W=Wednesday H=Homework
R=Thursday Q=Quiz
F=Friday
WK=Weekend

* Subject to change.
Specific Learning Objectives

Chapter 1
1. Describe the key differences between financial accounting and managerial accounting.
2. Describe how managerial accounting is used in different types of organizations to support the key functions of management.
3. Describe the importance of ethics, sustainability, and decision analytics in managerial accounting.
4. Define and give examples of different types of costs.

Chapter 2
1. Describe the key differences between job order costing and process costing.
2. Describe the source documents used to track direct materials and direct labor costs to the job cost sheet.
3. Calculate a predetermined overhead rate and use it to apply manufacturing overhead cost to jobs.
4. Describe how costs flow through the accounting system in job order costing.
5. Calculate and dispose of overapplied or underapplied manufacturing overhead.
6. Calculate the cost of goods manufactured and cost of goods sold.
7. Apply job order costing to a service setting
8. Prepare journal entries to record manufacturing and nonmanufacturing costs in a job order cost system.

Chapter 3
1. Describe the key features of a process costing system.
2. Reconcile the number of physical units using the weighted average method.
3. Calculate the number of equivalent units using the weighted-average method.
4. Prepare a process costing production report using the weighted-average method.
5. Prepare a process costing report using the first-in, first-out (FIFO) method.
6. Prepare journal entries to record manufacturing costs in a process cost system.

Chapter 4
1. Assign indirect costs to products or services using a single volume-based cost driver.
2. Classify activities as unit-, batch-, product-, or facility-level activities.
3. Assign indirect costs to activity cost pools and select a cost driver for each pool.
4. Assign indirect costs to products or services using activity rates.
5. Assign indirect costs to products or services using activity proportions.
6. Compare the results of a volume-based cost system to activity-based costing.
7. Apply activity-based costing to a service industry.
8. Describe how managers use activity-based management and other cost management methods.

Chapter 5
1. Identify costs as variable, fixed, step, or mixed.
2. Prepare a scattergraph to depict the relationship between total cost and activity.
3. Use the high-low method to estimate cost behavior.
4. Use least-squares regression to estimate cost behavior.
5. Prepare and interpret a contribution margin income statement.
6. Compare variable costing to full absorption costing

Chapter 6
1. Use cost-volume-profit analysis to find the break-even point.
2. Use cost-volume-profit analysis to determine the sales needed to achieve a target profit.
3. Compute the margin of safety.
4. Analyze how changes in prices and cost structure affect cost-volume-profit relationships.
5. Calculate the degree of operating leverage and use it to predict the effect a change in sales will have on profit.
6. Perform multiproduct cost-volume-profit analysis and explain how the product or sales mix affects the analysis.

Chapter 7
1. Describe the five steps in the decision-making process.
2. Define and identify relevant costs and benefits.
3. Analyze a special-order decision.
4. Analyze a make-or-buy decision.
5. Analyze a keep-or-drop decision.
6. Analyze a sell-or-process further decision.
7. Prioritize products to maximize short-term profit with constrained resources.

Chapter 8
1. Describe (a) how and why organizations use budgets for planning and control and (b) potential behavioral issues to consider when implementing a budget.
2. Describe the major components of the master budget and their interrelationships.
3. Prepare the following components of the operating budget:
   a. Sales budget.
   b. Production budget.
   c. Direct materials purchases budget.
   d. Direct labor budget.
   e. Manufacturing overhead budget.
   f. Cost of goods sold budget.
   g. Selling and administrative expense budget.
   h. Budgeted income statement.
4. Prepare the cash budget and describe the relationships among the operating budgets, cash budget, and budgeted balance sheet.
5. Prepare a merchandise purchases budget for a merchandising firm.

Chapter 9
1. Describe the standard-setting process and explain how standard costs relate to budgets and variances.
2. Prepare a flexible budget and show how total costs change with sales volume.
3. Calculate and interpret the direct materials price and quantity variances.
4. Calculate and interpret the direct labor rate and efficiency variances.
5. Calculate and interpret the variable overhead rate and efficiency variances.
   S1: Calculate and interpret the fixed overhead spending and volume variances.
   S2: Prepare journal entries to record direct materials and direct labor variances.

Chapter 10
1. List and explain the advantages and disadvantages of decentralization.
2. Describe the different types of responsibility centers and explain how managers of each type are evaluated.
3. Describe the four dimensions of the balanced scorecard and explain how they are used to evaluate managerial performance.
4. Compute and interpret return on investment, investment turnover, and profit margin.
5. Compute and interpret residual income.
6. Explain how transfer prices are set in decentralized organizations.
Chapter 11
1. Calculate the accounting rate of return and describe its major weaknesses.
2. Calculate the payback period and describe its major weaknesses.
3. Calculate net present value and describe why it is superior to the other capital budgeting techniques.
4. Predict the internal rate of return and describe its relationship to net present value.
5. Use the net present value method to analyze mutually exclusive capital investments.
6. Use the profitability index to prioritize independent capital investment projects.
S1: Use present value and future value tables to incorporate the time value of money.