



The University of Texas at Austin McCombs School of Business

Syllabus Accounting 312: Fundamentals of Managerial Accounting Summer 2020

Class Hours:	TWTh 2:00-4:30 (71020)	Location:	Online
Professor:	J. William Kamas CPA, MBA	Office:	Online
E-mail:	j.kamas@mcombs.utexas.edu	Phone:	(512) 232-6789
Office Hrs:	See Canvas (also immediately after class)		

Required Materials

1. **MANAGERIAL ACCOUNTING**, by Ronald W. Hilton & David E. Platt (12th edition, McGraw-Hill Education, ©2019)
2. **McGRAW-HILL CONNECT and COURSESMART**, on-line study and homework managers
<https://connect.mheducation.com/class/j-kamas-summer-2020-kamas-acc312>
3. **Calculator: A financial calculator or phone/computer app is required** for this course. A financial calculator is one that has dedicated keys for convenience in working problems involving the time-value of money. The keys typically are labeled N (number of periods), I/Yr (required interest rate per period), PV (present value), PMT (payment per period), and FV (single future payment amount). If you already have such a calculator, you do not need to buy a new one. However, if you do not already have such a calculator, you should buy an HP 10bII+. This calculator is recommended by both the accounting and finance faculty of the McCombs School of Business.
4. A webcam and computer that can work simultaneously in canvas (taking a quiz) and have Zoom running with the video on. Access must be through your UT Zoom account.

CANVAS will be used for course management and any additional readings or study materials will be posted there. I also will use Canvas for communicating with the class.

During the first week of class, you must ensure that:

- you can access the class site on Canvas and have set up your communication preferences;
- your Connect access is functioning properly.

Learning Objectives

If you stay engaged with the course by participating in class, reading the assigned text, completing the assigned work, and preparing well for cases and exams, you should obtain the results listed below:

<i>Expected Result</i>	<i>What We'll Do Together</i>	<i>How We'll Assess the Results</i>
Understand how accounting systems provide data useful for management decisions in all business areas.	<ul style="list-style-type: none">• Discuss chapter readings and current topics together in class.• Relate managerial accounting to what is going on in the business world.	Interesting and lively class discussions about cases and application of materials, including current business news.
Gain experience structuring business problems and analyzing management decisions.	<ul style="list-style-type: none">• Work problems together and discuss them.• Analyze business cases that you have prepared for class discussion.	Homework, cases, and exam performance (grades).

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 doing 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 prepared. 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

Other class rules:

- Be prepared to do calculations in class.
- No extraneous conversation or disruptive behavior.

Also, during the semester we might do some activities in class (3-430 only), perhaps in teams, and the activities could be required for course credit as described below.

Assessment

Course grades will be determined using the following assignments and weights:

Two (non-cumulative) Midterm Exams

Lower midterm	15%
Higher midterm	25%
Final Exam (cumulative)	35%
Homework (Connect)/Other	25%

TOTAL	100%
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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. All sections of ACC 312 follow the same grading policy, and you may assess your performance based on the traditional grade cutoffs of 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 or the grade is posted on Canvas or Connect. Submit a written explanation of your concern, attached to the graded item in question, to me in class or at office hours. After one week has passed, no appeals will be considered.

Exams

Exams are individual work; no collaboration of any kind is allowed including electronic assistance such as tutor or homework sites. There will be two non-cumulative midterm exams (online and open book/open note). Midterm exams will be held on the dates and times indicated in the Class Schedule. Exams will not be given back or accessible except during office hours.

There will be a cumulative final exam for ACC 312 at the end of the term. The final exam will be online and open book/notes and we will advise you of the date for the final exam as soon as we receive it. Do not make conflicting plans until you are certain of your exam schedule!

Anyone with a non-standard exam schedule (SSD or other approved exception) **MUST** make exam arrangements with me at least one week in advance. No early exams will be given FOR ANY REASON, including to accommodate travel schedules.

Alternate midterm exams: If you miss an exam due to a severe illness or other emergency, you should notify me before the exam, if possible, and you must provide prompt notification and proof of emergency to Student Emergency Services (<http://deanofstudents.utexas.edu/emergency/>). They will require proof of the emergency and will provide me official acknowledgement of the emergency. However, I have final authority to determine if your absence is excused. If so, and if it is feasible for you to take an alternate exam you may do so (within 24 hours). Note that conflicts such as classes at other educational institutions, interviews, and work schedules will not constitute an acceptable reason to take an alternate exam. Students with an excused absence from a midterm exam will be required to add the weight of that exam ("lowest midterm" weight) to the weight of the final exam. Unexcused absences will result in an exam grade of 0.

Alternate final exams: If you have a UT class or exam conflict with the Final exam (or severe illness or other emergency), we can, with my prior approval, make arrangements for you to make up the exam. Note that conflicts such as classes at other educational institutions, interviews, and work schedules will not constitute an acceptable reason to take an alternate exam. For severe illness or other emergencies please notify Student Emergency Services as discussed above.

All Exams are held as synchronous classes, so you must take the exam on the dates indicated in the class calendar.

Homework/Other (25%)

Homework must be completed individually in Connect, however you are permitted to collaborate with classmates on figuring out how to structure the solution to assigned questions.

Review Problems covering the class material will be submitted in Connect. The Daily Schedule lists these problems. The Review Problems grade is the percent of all points on Review Problems that are correct as submitted. Answers to these problems must be submitted in Connect by the deadline set in the daily schedule. A solution will be provided in Connect after the submission window ends. Late homework will not be accepted. Also, note that for most questions, Connect will change the numbers in the problem for each student, so your data will differ from the textbook and your solution will not be identical to your classmates' solutions. Connect will grade these questions, provide solutions to Review Problems. If you have difficulty using Connect please contact the Connect Help Desk (click Help in Connect). **No homework assignments will be dropped.**

Other Assignments

Other Assignments: Other additional graded work may also be assigned, depending on my assessment of class progress and preparation. Examples would include (but are not limited to) quizzes, extra problem assignments, extra case work, in-class questions, and chapter outlines. If I choose to make such assignments, their scores will be treated as part of the homework grade (25%).

Important Notifications

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://diversity.utexas.edu/disability/>.

Diversity and Inclusion

It is my intent that students from all diverse backgrounds and perspectives be well served by this course, that students' learning needs be addressed and that the diversity that students bring to this class can be comfortably expressed and be viewed as a resource, strength and benefit to all students. Please come to me at any time with any concerns.

Religious Holy Days

Per the UT Austin General Information Catalog, you must notify me "as far in advance as possible" (I expect at least 14 days advance written notice) of your pending absence due to the observance of a religious holy day. If you must miss an examination or other assignment in order to observe a religious holy day, and you notify me appropriately, you will be given an opportunity to complete the missed work within a reasonable time after the absence. <http://catalog.utexas.edu/general-information/academic-policies-and-procedures/attendance/>.

Policy on Scholastic Dishonesty

In the Assignments section above, you can find specific guidance regarding individual and group work for each of the evaluation elements in this course.

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://my.mcombs.utexas.edu/BBA/Code-of-Ethics>. By teaching this course, I have agreed to observe all faculty responsibilities described in that document. By remaining in this class, you agree 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 to you 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, which could include failure in the course and/or dismissal from the University.

Scholastic dishonesty includes, but is not limited to: copying work on tests or assignments, representing (copying) the work of another person as your own or allowing another person to represent your work as their own, collaborating without authorization 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, programmable calculators, cell phones, etc.). You should refer to the Student Conduct and Academic Integrity website at <http://deanofstudents.utexas.edu/conduct> to access the official University policies and procedures on scholastic dishonesty and more on what constitutes scholastic dishonesty.

Dishonesty harms other students, the integrity of the University, and the value of our academic brand, so policies on scholastic dishonesty will be strictly enforced. All acts of academic dishonesty receive significant penalties and are reported to Student Judicial Services and attach to your record. This record is consulted as part of application processes at UT (e.g., study abroad applications) and after (e.g., law school and MBA applications, which generally require you to provide access to this record). **IT'S NOT WORTH IT!**

Campus Safety

BCAL: For concerns about individual behavior, call the Behavior Concerns Advice Line: 512-232-5050.

BE SAFE: See campus safety information at <http://besafe.utexas.edu/safety-tips-apps>.

- Up-to-date information regarding university operation and emergency procedures can be found at: <http://www.utexas.edu/emergency>.
- Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings when an official announcement is made.
- Familiarize yourself with all exit doors of each classroom and building you may occupy. Remember, the nearest exit door may not be the one you used when entering the building.
- Students requiring evacuation help should inform the instructor in writing the first week of class.
- 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.

Privacy in Canvas

Information in Canvas is protected by your UTEID login. Please be aware that if I teach multiple sections of this course I will use a merged Canvas site for all sections. This will allow students in other sections to see that you are enrolled in the course and send you email from within Canvas. However, they will not actually learn your email address and no other personal data will be revealed through Canvas. If you have any concerns, please contact the ITS Help Desk at 512-475-9400 for help removing your name from the view of other students

SPECIFIC ONLINE REQUIREMENTS AND INFORMATION

TIME SENSITIVE MEETINGS (SYNCHRONOUS):

While this is an online class and much of the work can be completed on a flexible time basis there are some activities that must occur at a specific time/day.

If you cannot meet at these times/days please drop class. Work/Interviews will not be a valid excuse to miss the following events:

1. Exam #1 and #2: 2PM-430PM on June 16TH & July 1st (online/synchronous/open book/open note)
2. Zoom Class Periods 3PM-430PM (see Daily Schedule for dates)(recorded but kept private)
3. FINAL EXAM: TBD (July 10TH or July 11TH (online/zoom-proctored/synchronous/open book/open note

CLASS DEQUORUM/RULES:

In an effort to create a classroom environment that remains conducive to learning, please remember to follow these rules every day:

- Access for all zoom classes and exams must be through your UT Zoom account.
- A web camera, microphone, internet access, and laptop/desktop are required.
- Dress appropriate for a class – yes that means a shirt!
- Keep your mic muted unless asking a question or participating in discussion
- Participation with video is preferred – it will help all of us continue to feel connected and get more value from the class experience
- Do not share your screen unless invited to by the instructor
- Professional language and actions are still required as in the classroom
- Utilize the non-verbal zoom tools (hand raise, taking a break, etc.). The TA or instructor will be watching for them.
- Utilize chat to ask questions about the lecture.
- Lecture notes/PowerPoint slides are posted on Canvas. We encourage you to use them in synchronous classes to facilitate your note taking.