



Course Syllabus: Managerial Accounting

Dillard College of Business Administration

ACCT 2243 Sections 201, 202, and 203

Spring Semester 2026, January 20 to May 7, 2026

Contact Information

Instructor: Professor Dan Matthews

Office: Dillard Building 215

Office hours: Tuesday and Thursday 11:00 to 1:30 pm

Wednesday 8:30 to 10:30 am

Other Times by Appointment

Office phone: (940) 397-4537

Cell Phone: (940) 280-6688

E-mail: danny.matthews@msutexas.edu

Course Description

An in-depth review of the concepts and techniques used in management accounting decision making, including the statement of cash flows, cost terms and concepts, cost behavior, job-order costing, performance evaluation, and relevant costs for short-term decisions.

Course Goals and Outcomes

General Learning Goals:

Critical and Analytical Thinking/Decision-making abilities through critical analysis, valuation, and interpretation of business information. There will be instruction during class on these abilities through development of problem-solving skills. Students will practice these skills in the assigned homework problems and the skills will be assessed by in-class exams.

Course Specific Learning Goals:

After completing this course, students should:

- Know how inventory items are costed in a manufacturing environment
- Be able to compute Total Manufacturing Costs
- Be able to compute Cost of Goods Manufactured
- Be able to compute Cost of Goods Sold in a manufacturing environment
- Know the record-keeping requirements for job order costing systems
- Differentiate, apply and evaluate cost behavior concepts
- Be able to identify and apply relevant costs and revenues in operational business decisions
- Be able to prepare a basic Statement of Cash Flows
- Analyze revenues and costs for decision making purposes

Textbook & Instructional Materials

Required Text: Garrison, Noreen, Brewer; Managerial Accounting; 18th edition, McGraw Hill/Irwin

Required Material:

A four-function calculator for in-class assignments, problems, and exams.

Student Handbook

Refer to: [Student Handbook](#)

Academic Misconduct Policy & Procedures

Academic Dishonesty: Cheating, collusion, and plagiarism (the act of using source material of other persons, either published or unpublished, without following the accepted techniques of crediting, or the submission for credit of work not the individual's to whom credit is given). Additional guidelines on procedures in these matters may be found in the Office of Student Conduct. [Office of Student Conduct](#)

Moffett Library

Moffett Library provides resources and services to support student's studies and assignments, including books, peer-reviewed journals, databases, and multimedia materials accessible both on campus and remotely. The library offers media equipment checkout, reservable study rooms, and research assistance from librarians to help students effectively find, evaluate, and use information. Get started on this [Moffett Library webpage](#) to explore these resources and learn how to best utilize the library.

Grading

Table 1: Points allocated to each assignment

Assignments	Points
Exam 1	100
Exam 2	100
Exam 3	100
Final Exam	100
Total Points	400

Table 2: Total points for final grade.

Grade	Points
A	350 to 400
B	298 to 349
C	246 to 297
D	194 to 245
F	Less than 194

Homework

There will be eight written homework assignments during the course of the semester. The homework will **NOT** be turned in **OR** graded, however assignments will be thoroughly reviewed in class to ensure students have a complete, correct solution for use in studying for exams.

Exams

There will be three in-class, 80 minute, 100-point exams. Each exam will consist of problem-solving questions and theory/concepts based multiple-choice questions. Exams will cover assigned chapters, in-class lectures, and assigned homework problems. Examinations will be returned to students for discussion in class after they are graded. Students should review the exam at this time as a learning tool and make note of any areas where performance was not as expected. Examinations will be collected from students after they are discussed in class and are retained as documentation of student performance.

Final Exam

The final exam will be administered on May 9, 2026. It will be a graded, 90 minute, 100-point exam.

Extra Credit

There will be no opportunity for extra credit in this course, other than bonus points awarded for attending Supplemental Instruction lectures. Students earn 2 bonus points for every **NEW** lecture attended. Additional points will not be awarded for attending repeat lectures covering the same material/topics.

Late Work

Assigned work must be turned in on the stipulated due date. Late assignments will not be accepted for credit.

Make Up Work/Tests

Only students with authorized absences (see University Class Attendance Policy) may make up missed examinations. If you plan to miss an examination, contact me prior to the examination to determine your eligibility for a make-up.

Important Dates

- Last day for term schedule changes: January 23, 2026
- Deadline to file for graduation: February 16, 2026
- Last Day to drop with a grade of "W:" April 29, 2026
- Refer to: [Drops, Withdrawals & Void](#)

Desire-to-Learn (D2L)

The MSU D2L program will be used to post exam grades, final course grades, and course syllabus. Each student is expected to be familiar with this program as it provides general course information. You can log into [D2L](#) through the MSU Homepage. If you experience difficulties, please contact the technicians listed for the program or contact your instructor.

Attendance

Regular and prompt attendance is expected and is essential to success in this class. Attendance will be taken at the beginning of class. See the *MSU Student Handbook* for University Class Attendance Policy. If you know in advance that, you are going to miss a class, please contact me before that class. If you must miss a class due to illness or other emergency, contact me as soon as possible, preferably before class (e-mail is very effective for contact). If you must leave early, contact me before class begins.

Tardiness is **NOT** acceptable since late arrivals are disruptive. You are expected to demonstrate mature business behavior to include being on time for class. Excessive absences or tardiness will result in a warning from the instructor and if not corrected, may result in being dropped from the course by the instructor. You are responsible for any material or announcements missed due to absence or tardiness.

Instructor Class Policies

Class Preparation: Reading and Homework Assignments:

Chapter readings and homework problems from the text will be assigned for each class. Assigned chapters should be read **BEFORE** coming to class on the day the reading assignment will be discussed. It is absolutely **IMPEATIVE** that you diligently complete all homework assignments. Further, it is not sufficient that you just complete the homework; you must **UNDERSTAND** why the problems are solved as they are. Homework problems are specifically selected to prepare students for exams. Students who choose not to complete homework assignments, and therefore not challenge themselves and prepare for exams, **will NOT be successful in this course.**

Class Conduct Policies:

Class will be conducted in a business-like fashion. You should arrive on time (a couple of minutes prior to the scheduled start of class), be prepared to start class promptly at the posted class time, and do not leave class early unless you have been granted permission by the instructor prior to class or you experience an emergency. Be prepared to engage in class discussions at all times. No food or drinks are allowed in the classroom except for clear bottled water.

Cell phones should be silenced during class. Text messaging and/or talking on a cell phone during class are specifically prohibited and will result in the professor asking you to leave the classroom. True emergencies are the only exception. Use of cell phones during exams is strictly prohibited.

Change of Schedule

A student dropping a course (but not withdrawing from the University) within the first 12 class days of a regular semester or the first four class days of a summer semester is eligible for a 100% refund of applicable tuition and fees. Dates are published in the Schedule of Classes each semester.

Refund and Repayment Policy

A student who withdraws or is administratively withdrawn from Midwestern State University (MSU) may be eligible to receive a refund for all or a portion of the tuition, fees and room/board charges that were paid to MSU for the semester. **HOWEVER**, if the student received financial aid (federal/state/institutional grants, loans and/or scholarships), all or a portion of the refund may be returned to the financial aid programs. As described below, two formulas (federal and state) exists in determining the amount of the refund. (Examples of each refund calculation will be made available upon request).

Services for Students with Disabilities

In accordance with Section 504 of the Federal Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, Midwestern State University endeavors to make reasonable accommodations to ensure equal opportunity for qualified persons with disabilities to participate in all educational, social, and recreational programs and activities. After notification of acceptance, students requiring accommodations should make application for such assistance through Disability Support Services, located in the Student Wellness Center, (940) 397-4140. Current documentation of a disability will be required in order to provide appropriate services, and each request will be individually reviewed. For more details, please go to [Disability Support Services](#).

College Policies

Campus Carry Rules/Policies

Refer to: [Campus Carry Rules and Policies](#)

Smoking/Tobacco Policy

College policy strictly prohibits the use of tobacco products in any building owned or operated by WATC. Adult students may smoke only in the outside designated-smoking areas at each location.

Alcohol and Drug Policy

To comply with the Drug Free Schools and Communities Act of 1989 and subsequent amendments, students and employees of Midwestern State are informed that strictly enforced policies are in place which prohibits the unlawful possession, use or distribution of any illicit drugs, including alcohol, on university property or as part of any university-sponsored activity. Students and employees are also subject to all applicable legal sanctions under local, state and federal law for any offenses involving illicit drugs on University property or at University-sponsored activities.

Campus Carry

Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. The new Constitutional Carry law does not change this process. Concealed carry still requires a License to Carry permit, and openly carrying handguns is not allowed on college campuses. For more information, visit [Campus Carry](#).

Active Shooter

The safety and security of our campus is the responsibility of everyone in our community. Each of us has an obligation to be prepared to appropriately respond to threats to our campus, such as an active aggressor. Please review the information provided by MSU Police Department regarding the options and strategies we can all use to stay safe during difficult situations. For more information, visit [MSUReady – Active Shooter](#). Students are encouraged to watch the video entitled “*Run. Hide. Fight.*” which may be electronically accessed via the University police department’s webpage: [“*Run. Hide. Fight.*”](#)

Grade Appeal Process

Update as needed. Students who wish to appeal a grade should consult the Midwestern State University [MSU Catalog](#)

Syllabus Change Policy

This syllabus is a general outline of material covered, learning goals, grading procedures and student performance requirements. Material covered, dates of tests, and percent of total grade will vary as necessitated by the pace material is covered and any unforeseen class interruptions such as weather cancelations, guest lectures, or instructor illness. This syllabus is a guide for the course and is subject to change at the discretion of the instructor.

Tentative Course Schedule

Chapter	Topics/Assignments/Exams	Due Date
None	Course Introduction/Syllabus/Policies	January 20
15	Statement of Cash Flows (skip Appendix A)	January 22
None	Snow Day	January 27
None	Snow Day	January 29
15	Statement of Cash Flows (skip Appendix A)	February 03
15	Homework: Exercise 15-1; Problem 15-14	February 05
1	Managerial Accounting Concepts (Page 25 to 30)	February 10
1	Manufacturing Cost Accounts and Cost Flow	February 12
15 / 1	Exam 1	February 17
1	Return Exam / Cost Behavior Analysis (pages 31 to 41)	February 19
1/Appendix 5A	Homework: Problem 1-23 / Analyzing Mixed Costs (pages 237-240)	February 24
Appendix 5A	Homework: Exercise 5A-4; Problem 5A-7	February 26
2	Job Order Costing (Including Appendix 2B)	March 03
3	Job Order Costing (Including Appendix 3B)	March 05
None	Spring Break	March 10
None	Spring Break	March 12
2 / 3	Homework: Exercise 2-15; Problem 3-15 (Parts 2 and 3)	March 17
5A /2/3	Exam 2	March 19
5	Return Exam 2 / Cost-Volume-Profit Analysis	March 24
5	Cost-Volume-Profit Analysis	March 26
5	Cost-Volume-Profit Analysis	March 31
None	Holiday	April 2
5	Homework: Exercise 5-7;Exercise 5-18;Problem 5-20	April 7
13	Relevant Costs for Short Term Decisions (Hunting)	April 9
13	Relevant Costs for Short Term Decisions	April 14
16	Homework: Exercise 13-9; Problem 13-23; Problem 13-24 / Review for Exam 3	April 16
5/6/13	Exam 3	April 21
9	Return Exam 3 / Flexible Budgeting	April 23
9 / 10	Homework: Exercise 9-13 / Standard Costing and Variance Analysis (Including Appendix A)	April 28
10	Standard Costing and Variance Analysis	April 30
10	Standard Costing and Variance Analysis (Demo)	May 05
10	Homework: Exercise 10A-2; Problem 10A20	May 07
9 / 10	Final Exam	May 09

NOTE: *In the event of inclement weather requiring cancellation of classes, assignments scheduled for cancelled class days will automatically move to the first following class day.*