



## **Course Syllabus: Managerial Accounting**

Dillard College of Business Administration

ACCT 2243-X40

Summer II 2026

### **Contact Information**

Instructor: Dr. Lin Wang  
Office: Dillard Building 277  
Office phone: (940) 397-4478  
Office hours: by appointment  
E-mail: [lin.wang@msutexas.edu](mailto:lin.wang@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, budgeting, performance evaluation, and relevant costs for decision making.

Prerequisite(s): Successful completion of ACCT 2143 Financial Accounting

### **Textbook & Instructional Materials**

Required: Connect Access and Textbook for Garrison, Noreen, Brewer; Managerial Accounting; 18th ed., McGraw-Hill.

Required digital materials for this course are part of the Courseware Access and Affordability Program at MSU Texas. Students are charged for required course materials on their student account with the Business Office. Any students who wish to opt-out of the Program and purchase the required course materials on their own must do so prior to the deadline provided by the bookstore. Opt-out instructions are sent to students' official my.msutexas.edu email address after the first day of class. Please contact the MSU Bookstore if you have any questions about the opt-out process.

Use this registration [link](#) to register on Connect and complete the assignments online.

## Learning Goals

### General Learning Goals:

Problem solving and decision-making abilities through critical analysis, evaluation, and interpretation of business information. There will be instruction on the needed problem solving skills during class. Students will practice these skills in the assigned homework problems, and the skills will be assessed during the 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 in a manufacturing environment
- Be able to compute Cost of Goods Manufactured in a manufacturing environment
- Be able to compute cost of goods sold in a manufacturing environment
- Know the record-keeping requirements for job order costing systems
- Be able to allocate overhead/indirect costs
- Understand cost behavior concepts
- Understand various components and roll-up cost flows involved in budget formulation in a manufacturing environment
- Be able to identify and apply relevant costs and revenues in operational business decisions
- Understand measures of performance evaluation
- Be able to prepare a basic Statement of Cash Flows

## Student Handbook

Refer to: [Student Handbook](#)

### **Academic Misconduct Policy & Procedures**

Academic Dishonesty: Cheating, collusion, using any form of AI tools for assignments and exams, 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).

The minimum penalty is an "F" in this course and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University.

Additional guidelines on procedures in these matters may be found in the Office of Student Conduct.

[Office of Student Conduct](#)

Please take a moment to read the following paragraph aloud to yourself and let the message truly resonate with you. Please remember it throughout this course and beyond—carry it with you as a reminder that your integrity and commitment to learning are far more valuable than any shortcut:

**Academic honesty is a cornerstone of this course and of your education as a whole. Cheating on exams—whether by using unauthorized resources, sharing answers, or misrepresenting your work—ultimately harms you most of all. When you cheat, you cheat yourself out of the opportunity to truly learn the knowledge and skills that will serve you long after this course is over. Employers, graduate programs, and future opportunities depend on your integrity as much as your abilities. Shortcuts may seem tempting, but the long-term consequences of dishonesty can be severe, both academically and personally. Instead of looking for ways around the process, I encourage you to focus on engaging with the material, developing your understanding, and building the skills that will help you succeed in your future career and life. Don't cheat—choose learning. Do not hesitate to ask me for help whenever you need it.**

### **Grading**

Grades are not negotiated, you will receive the grade you earn, based on your performance on graded material in the class. Grading and evaluation for this course will be assigned as follows:

*Table 1: Points allocated to each assignment*

Assignments	Points
Connect SmartBook (9*10 points)	90
Connect Homework (best 22*5 points)	110
Exams (2*100 points)	200
Total Points	400

**It is essential that you watch each video lecture posted on D2L to obtain a good understanding of the course materials.** You are required to watch all the video lectures. D2L will track your progress and completion. **At the instructor's discretion, a deduction to the course grade may be assessed for not completing the video lectures on D2L.**

Your score in this class will be based on the points you earn out of the maximum 400 points. Minimum letter grades for this course will be assigned according to the table below.

*Table 2: Total points for final letter grade.*

Letter Grade	Total Points Earned
A	360-400
B	320-359
C	280-319
D	240-279
F	0-239

**Lower Grade:** I reserve the right to lower any student's final grade two letter grades (i.e., A to C, C to F) for:

- Failing to watch video lectures posted on D2L.
- Violation of exam rules and procedures. See Exams section for details.
- Violation of any course policy outlined in the syllabus.

## Homework

Connect SmartBook Assignments (Pre-chapter assessments): You have to complete assigned pre-chapter reading and practice on Connect SmartBook prior to attending lectures over that chapter. Due dates are available on Connect. The pre-chapter assessments allow you to read the chapter in the most efficient and productive manner by specifically providing the most important material to you at the time you are studying. It is a personalized system and helps prepare you to learn at a higher level in class, participate and also prepares you for exams. Each pre-chapter assessment will take approximately 30 minutes or longer, though there is no time limit, and it involves reading key areas of the chapter while demonstrating mastery of the concepts in Connect. Your score on these is based on completion and you are not scored lower for incorrect answers, you are only asked to work on each module until it is 100% complete. Late completion receives a grade of zero.

Connect Homework Assignments: All of your homework assignments are due via Connect by the date and time on Connect (may be different from the syllabus). Monitor due dates and times for homework carefully. Late completion will receive a grade of zero. You will have unlimited attempts at online homework problems, so submit your homework each time you work on it. Note that any website, including Connect, can go down from time to time. Do not wait until the last minute to submit your assignment. 22 out of 23 homework assignments with higher scores would count, and the assignment with the lowest score would be dropped.

**\*Late assignments will always receive zero points, no matter the reason.** There is no extension of due dates for missed assignments per individual request, so please don't ask. Please hold yourself accountable for submitting all assignments on time.

If you have technical problems with Connect, you need to contact customer service ((800) 331-5094 or [website](#)). The instructor will not be able to resolve any technical issues.

## Exams

There will be two exams that will count toward your grade. Each exam will consist of multiple-choice questions, short answer, and/or problems-type

questions. Exams will cover assigned chapters, in-class lectures, homework, SmartBook and any assigned problems. All examinations are equally weighted at 100 points each.

There will be a designated period of time, usually a few hours, when an exam is open. Once started, the exam must be completed within the specified time limit. **Neither make-up exam nor early/late exam will be given. It is the student's responsibility to make plans to take the exam during the designated period of time.**

Students missing an exam without a valid excuse will receive a grade of zero for the missed exam. A valid excuse is defined as an authorized or an unforeseeable, proved, and documented event that requires the student's presence in a place other than where the student is able to take the exam, and such event is deemed acceptable by the instructor. If the event is health-related, a doctor's note is required. Personal travel are not acceptable as valid excuse. In the case of an excused absence, the document justifying the absence must be submitted to the instructor before the absence occurs or on the day of the absence if it is an emergency. Late submission is not accepted. For students missing an exam with valid excuse accepted by the instructor, the instructor will give the students a comprehensive final exam to replace the zero for one missed exam and this comprehensive exam must be taken at the instructor designated time.

Please ensure you strictly comply with the following exam rules and procedures:

- 1) Respondus Lockdown Browser and a webcam must be installed on your personal computer for exams. The webcam must be turned on throughout the whole exam period and **capture your face and hands.**
- 2) Find a quiet room with no interruptions for the duration of the exam. You can't leave the room while taking the exam.
- 3) A basic 4-function, non-programmable calculator with only a single line of display is needed. Other calculators are not allowed. You will not be permitted to use your cell phone as a calculator. If you are not sure whether your calculator qualifies, please email the instructor well ahead of the exam to give yourself sufficient time to get a qualified calculator.
- 4) **Any form of electronic devices and AI tools are strictly prohibited.** These include but are not limited to cellphones, smartwatches, and AI glasses. If you have such devices around you during the exam or you wear AI glasses, you will receive a grade of zero regardless of usage.
- 5) You can only have pencils, erasers, basic 4-function calculator on your table during the exam. If you need scrap paper, you must show it in front of the webcam during the environment check.
- 6) You are not allowed to read the questions out.
- 7) During the environment check prior to starting the exam, you must show your photo ID, your basic 4-function calculator, and your glasses from

various angles in front of the camera to prove they're not AI glasses. You are not allowed to switch to another pair of glasses during the exam.

- 8) **Failing to comply with exam policy will result in a grade of zero**, including but not limited to: webcam turned off during any part of the exam, having electronic devices or AI tools around you during the exam regardless of usage, leaving the room while taking the exam, another person around you during the exam, reading the questions out, failing to complete the environment check requirements prior to the exam, and using unqualified calculators.

### **Late Work**

Late assignments will always receive zero points, no matter the reason.

### **Make Up Work/Tests**

There are no makeup exams or assignments. It is the student's responsibility to complete the assignments before the due dates and take the exam within the designated time window.

### **Important Dates**

- Last Day to drop with a grade of "W:" July 22, 2026. Check date on [Academic Calendar](#).
- Refer to: [Drops, Withdrawals & Void](#)

### **Desire-to-Learn (D2L)**

Extensive use of the MSU D2L program is a part of this course. Each student is expected to be familiar with this program as it provides a primary source of communication regarding weekly agenda, examination materials, and 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.

### **Online Computer Requirements**

You must have access to the Internet. All homework assignments will be completed online. The Desire2Learn (D2L) website will be utilized extensively for posting course materials, communications, and gradebook. You must register a "Preferred" email address in Banner/WebWorld. This should be an email address that you monitor closely, since I will communicate with you periodically via email.

## **Instructor Class Policies**

Students must closely follow the course schedule provided at the end of the syllabus and complete each module within the specified dates. Within each module, students must first work on Connect Smartbook as a preview of the chapter, watch the video lectures on D2L, and lastly work on Connect homework. Please do not skip video lectures nor starting homework without completing Smartbook and watching the video lectures because you will not build a good understanding of the materials this way. Please understand that learning requires you devoting lots of time and effort, especially during the short summer term. So plan ahead and give yourself plenty of time to complete your learning on a daily basis. Cramming will not work in this class. It is your consistent daily effort that will help you succeed.

### **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 has 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](#)

**\*Notice:** Changes in the course syllabus, procedure, assignments, and schedule may be made at the discretion of the instructor.

### Course Schedule

Week	Day	Date	Class Topics	Due Dates of Connect Assignments
1	M	07/06	Syllabus and Course Overview;	Read the syllabus carefully and fully understand the course policy. Register on Connect using the course link on the 1 <sup>st</sup> page of the syllabus and start learning. Please make sure you complete the registration until you see the assignments on Connect.
1	T/W	07/07-07/08	Chapter 1 – Managerial Accounting and Cost Concepts	<a href="#">SmartBook – Ch.1</a> Due: 07/07 at 11 p.m. <a href="#">HW #1 – Ch.1</a> Due: 07/08 at 11 p.m.
1	Th/F/Sat	07/09-07/11	Chapter 15 - Statement of Cash Flows	<a href="#">SmartBook – Ch.15</a> Due: 07/09 at 11 p.m. <a href="#">HW#2&amp;#3&amp;#4 – Ch.15</a> Due: 07/11 at 11 p.m.
2	M/T	07/13-07/14	Chapter 2 - Job-Order Costing: Calculating Unit Product Costs	<a href="#">SmartBook – Ch.2</a> Due: 07/13 at 11 p.m. <a href="#">HW#5&amp;#6&amp;#7 – Ch.2</a> Due: 07/14 at 11 p.m.
2	W/Th/F	07/15-07/17	Chapter 3 - Job-Order Costing: Cost Flows and External Reporting	<a href="#">SmartBook – Ch.3</a> Due: 07/15 at 11 p.m. <a href="#">HW#8&amp;#9&amp;#10 – Ch.3</a> Due: 07/17 at 11 p.m.
2	Sat	07/18	Chapter 5 - Cost-Volume Profit	<a href="#">SmartBook – Ch.5</a> Due: 07/18 at 11 p.m. <a href="#">HW#11&amp;#12&amp;#13 – Ch.5</a> Due: 07/20 at 11 p.m.
3	M	07/20	Chapter 5 - Cost-Volume Profit	<a href="#">See above</a>
3	T	07/21	Exam 1 Review	Refer to review notes on D2L
3	W	07/22	<b>Exam 1: Chapters 1, 15, 2, 3, 5</b>	Exam 1 is available on 07/22 at 6AM – 9PM on D2L. Once started, it must be completed within 80 minutes.

Week	Day	Date	Class Topics	Due Dates of Connect Assignments
3	Th/F/Sat	07/23-07/25	Chapter 13 - Differential Analysis	<a href="#">SmartBook – Ch.13</a> Due: 07/23 at 11 p.m. <a href="#">HW#14&amp;#15&amp;#16 – Ch.13</a> Due: 07/25 at 11 p.m.
4	M/T/W	07/27-07/29	Chapter 8 - Master Budgeting	<a href="#">SmartBook – Ch.8</a> Due: 07/27 at 11 p.m. <a href="#">HW#17&amp;#18&amp;#19 – Ch.8</a> Due: 07/29 at 11 p.m.
4	Th/F	07/30-07/31	Chapter 9 - Flexible Budgets and Performance Analysis	<a href="#">SmartBook – Ch.9</a> Due: 07/30 at 11 p.m. <a href="#">HW#20&amp;#21 – Ch.9</a> Due: 07/31 at 11 p.m.
4	Sat	08/01	Chapter 10 & Appendix A - Standard Costing	<a href="#">SmartBook – Ch.10</a> Due: 08/01 at 11 p.m. <a href="#">HW#22&amp;#23 – Ch.10</a> Due: 08/03 at 11 p.m.
5	M	08/03	Chapter 10 & Appendix A - Standard Costing	See above
5	T	08/04	Exam 2 Review	Refer to review notes on D2L
5	W	08/05	<b>Exam 2: Chapters 13, 8, 9, 10</b>	Exam 2 is available on 08/05 at 6AM – 9PM on D2L. Once started, it must be completed within 80 minutes.