



Course Syllabus: Managerial Accounting
Dillard College of Business Administration
ACCT 2243-X10
Fall 2026

Contact Information

Instructor: Dr. Drew Li
Office: Dillard Building #273
Office hours: Monday-Thursday 3:00–5:00pm, or by appointment
Office phone: (940) 397-4365
E-mail: drew.li@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.

Textbook & Instructional Materials

1. 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 date 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.

2. This is an online course. Students registered in this course are required to have access to technology (e.g., computers, webcam, software, broadband Internet connection) that allow them to access course materials and complete course assignments, activities, and exams. Respondus Lockdown Browser and a webcam must be installed on your computer for exams. No technical problem at a student's end will be considered for grading purposes.

Note: A Chromebook will NOT work for this class.

3. The Desire2Learn (D2L) website will be utilized extensively for this course. You must also register a "Preferred" email address in Banner/WebWorld. This should be an email address that you monitor closely, since the instructor will communicate with you frequently via email.

Course Prerequisites

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Dishonesty: Cheating, collusion, and plagiarism (the act of using source material of other persons, either published or unpublished, without following the accepted techniques of crediting, or the submission for credit of work not the individual's to whom credit is given).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
Connect Homework (8 at 50 pts each)	400
Midterm Exam (3 at 100 pts each)	300
Final Exam (1 at 100 pts each)	100
Total Points	800

Table 2: Total points for final grade.

Grade	Points
A	720 or above
B	640 to 719
C	560 to 639
D	480 to 559
F	Less than 480

Homework

There is homework through McGraw-Hill Connect.

Quizzes

There are no quizzes.

Exams

There is three midterm exams and one final exam.

Projects Required

There are no projects.

Mid-Term Exam

The Mid-Term Exam is a closed-book, proctored, 80-minute long exam. It may consist of multiple-choice and open-ended questions.

Final Exam

The Final Exam is a closed-book, proctored, two-hour long exam. It may consist of multiple-choice and open-ended questions.

Extra Credit

Up to fifteen (15) extra credits may be earned during the semester.

Late Work

No late work will be accepted.

Make Up Work/Tests

No make up for any exams.

Important Dates

- Last day for term schedule changes: Check date on [Academic Calendar](#).
- Deadline to file for graduation: Check date on [Academic Calendar](#).
- Last Day to drop with a grade of "W:" 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 assignments, 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.

Attendance

Students are expected to attend all meetings of the classes in which they are enrolled. Although in general students are graded on intellectual effort and performance rather than attendance, absences may lower the student's grade where class attendance and class participation are deemed essential by the faculty member. In those classes where attendance is considered as part of the grade, the instructor should so inform students of the

specifics in writing at the beginning of the semester in a syllabus or separate attendance policy statement. An instructor who has an attendance policy must keep records on a daily basis. The instructor must give the student a verbal or written warning prior to being dropped from the class. Instructor's records will stand as evidence of absences. A student with excessive absences may be dropped from a course by the instructor. Any individual faculty member or college has the authority to establish an attendance policy, providing the policy is in accordance with the General University Policies.

Online Computer Requirements

Taking an online class requires you to have access to a computer (with Internet access) to complete and upload your assignments. It is your responsibility to have (or have access to) a working computer in this class. ****Assignments and tests are due by the due date, and personal computer technical difficulties will not be considered reason for the instructor to allow students extra time to submit assignments, tests, or discussion postings.*** Computers are available on campus in various areas of the buildings as well as the Academic Success Center. ****Your computer being down is not an excuse for missing a deadline!!*** There are many places to access your class! Our online classes can be accessed from any computer in the world which is connected to the internet. Contact your instructor immediately upon having computer trouble. If you have technical difficulties in the course, there is also a student helpdesk available to you. The college cannot work directly on student computers due to both liability and resource limitations; however, they are able to help you get connected to our online services. For help, log into [D2L](#).

Recording Classes

****Recording classes is generally prohibited without the professor's explicit permission.*** Such recordings, when permitted, are for personal use only and may not be uploaded to the internet or otherwise shared, transmitted, or published without the professor's prior consent. Some faculty may not permit recordings of their classes. When it is feasible and appropriate, students may record classes to accommodate disabilities under the Americans With Disabilities Act, with prior approval of Disability Support Services. Such recordings may not be uploaded to the internet or otherwise shared, transmitted, or published.

Instructor Class Policies

Not applicable.

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) exist 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](#).

Emergency Aid Resources for Basic Needs

Unexpected life circumstances can affect anyone. If you are experiencing challenges meeting basic needs—such as housing, utilities, food, transportation, healthcare, technology, textbooks or other life necessities, resources may be available to help. Visit the [Student Emergency Support and Resources webpage](#) to learn more, and explore emergency support opportunities through MSU and how to access them. For additional information, please contact the Office of Student Affairs: Clark Student Center #108, (940) 397-7500, student.affairs@mstuexas.edu.

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 or Module	Activities/Assignments/Exams	Due Date
Week 1 08/24 – 08/30	Syllabus and Course Overview	Access to Connect 08/30 11:59pm
Week 2 08/31 – 09/06	Ch 01 Managerial Accounting	Connect Homework due 09/06 11:59pm
Week 3 09/07 - 09/13	Ch 02 Job-Order Costing: Calculating Unit Product Costs	Connect Homework due 09/13 11:59pm
Week 4 09/14 – 09/20	Ch 03 Job-Order Costing: Cost Flows and External Reporting	Connect Homework due 09/20 11:59pm
Week 5 09/21 – 09/27	Exam 1: Ch 01, 02 & 03	Exam is open on 09/26 (Sat.) at 8am – 8pm. Once started, it must be completed within 80 minutes.
Week 6 09/28 – 10/04	Ch 05 Cost-Volume-Profit Analysis	Connect Homework due 10/04 11:59pm
Week 7 10/05 – 10/11	Ch 08 Master Budgeting	Connect Homework due 10/11 11:59pm

Week or Module	Activities/Assignments/Exams	Due Date
Week 8 10/12 – 10/18	Ch 09 Flexible Budgets and Performance Analysis	Connect Homework due 10/18 11:59pm
Week 9 10/19 – 10/25	Exam 2: Ch 05, 08 & 09	Exam is open on 10/24 (Sat.) at 8am – 8pm. Once started, it must be completed within 80 minutes.
Week 10 10/26 – 11/01	Ch 10 Standard Costs and Variances	Connect Homework due 11/01 11:59pm
Week 11 11/02 – 11/08	Ch 13 Differential Analysis—The Key to Decision Making	Connect Homework due 11/08 11:59pm
Week 12 11/09 – 11/15	Ch 15 Statement of Cash Flows	Connect Homework due 11/15 11:59pm
Week 13 11/16 – 11/22	Exam 3: Ch 10, 13 & 15	Exam is open on 11/21 (Sat.) at 8am – 8pm. Once started, it must be completed within 80 minutes.
Week 14 11/23 – 11/28	Review for Final Exam	
Week 15 11/29 – 12/06	Final Exam: Comprehensive	12/05 (Sat), at 1:00 p.m. - 3:00 p.m.