

**THE UNIVERSITY OF NORTH CAROLINA AT GREENSBORO
BRYAN SCHOOL OF BUSINESS AND ECONOMICS**

ACC 202-06: Managerial Accounting
Course Syllabus
Fall 2025 – Online
Asynchronous

Instructor: Dr. David Upton
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Office Hours: by Teams appointment or by email.

Tutors: **Accounting Department Tutoring** – availability and times will be announced in Canvas early in the semester

Prerequisites:

ACC 201 or ACC 218; and a minimum 2.0 GPA on UNCG course work.

Catalogue Description:

ACC 202: “Introduction to internal accounting and reporting of organizations, emphasizing the use of accounting information used by management and other decision makers within the organization.”

Course Objective:

The purpose of this course is to provide students with an understanding of the role of accounting in operating a business. Main topics covered include cash flows, costing systems, cost-volume-profit analysis, financial budgeting and capital budgeting. In addition, students are expected to demonstrate an understanding of the time value of money. By the end of the course, students should:

1. Distinguish between the various characteristics of cost including the distinction between fixed and variable costs; product and period costs.
2. Demonstrate how costs are assigned to products in both a job costing environment and a process costing environment.
3. Perform cost-volume-profit analysis.
4. Identify relevant costs for decision-making.
5. Understand budget preparation, standard costing and variance analysis, and capital budgeting techniques.

The Bryan School of Business and Economics’ Mission Statement

In the Bryan School of Business and Economics, we create and disseminate knowledge about the theory and practice of business. In addition to our courses and research, we accomplish this through hands-on projects, global experiences, and outreach to the community. Our work produces principled leaders and exceptional problem solvers who have a global perspective, an innovative mindset, a broad understanding of sustainability, and a commitment to improve the organizations in which they work and the communities in which they live.

Student Learning Goals

Each program within the Bryan school has separate learning goals as listed with the degree program. The essential components of a professional education in business (excluding the B.S. and B.A. in Economics, the B.S. in Consumer, Apparel, and Retail Studies and the B.A. in Sustainable Tourism and Hospitality) include common

courses for breadth and opportunities for advanced work for depth in the various business disciplines. These core business programs share the following common learning goals:

1. Students will implement the various steps of the critical thinking process, supported by the appropriate use of analytical and quantitative techniques, to formulate recommendations for subsequent decision making.
2. Students will apply appropriate ethical standards when making recommendations for business decision making.
3. Students will evaluate business decisions in the context of sustainability goals, balancing environmental, social, and economic needs, conditions, and potential decision impacts.
4. Students will formulate appropriate strategies, in the context of global issues and forces, to improve business performance in the world economy.
5. Students will explain the roles of innovation and innovation management in achieving successful business strategies, decisions, and performance.
6. Students will be able to plan, schedule, contribute to, and lead projects.

Impact of this Course on the Program Student Learning Goals

Upon successful completion of Managerial Accounting (ACC 202), students will have met the Student Learning Goals on sustainability (#3 above). Students will also meet various components of the Critical Decision-Making (#1), and Ethical Management (#2) Goals.

Course Resources:

Text: *Managerial Accounting*, 7th edition. Braun & Tietz.

First Day Program: To enhance your learning experience and provide discounted access to the right course material, this course is part of an inclusive access model called First Day[®]. You can easily access the digital materials for your course right from Canvas.

UNCG will bill you at the discounted price as a course charge for this course.

You have the option to opt-out of this program in the LMS. However, please be advised it is NOT recommended that you Opt-Out, as these materials are required to complete the course. If you choose to Opt-Out you will be responsible for purchasing your course materials at the full retail price.

For more information and FAQs go to customer care.bncollege.com

For your convenience, we have included our Customer Care and Bookstore contact information below. Please contact the bookstore with any other questions.

Customer Care Info

- Link to Customer Care website and FAQs: <https://tinyurl.com/firstdayfaq>
- Open a ticket Online for the Customer Care team: <https://tinyurl.com/customer care request>
- Email the Customer Care team: bookstorecustomer care@bncollege.com
- Call the Customer Care team: 1-844-9-EBOOKS (1-844-932-6657)
- *We suggest that students and faculty provide their name, school email address, school, course information and screenshots of the issue if applicable for any ticket submitted.*

- I have placed many other resources within **Canvas**. **Take some time now to learn about the ‘Chapter To Do Lists’ and linked material. Try out different resources and see what works best for your learning style.**
- **Tutoring:** Free online Tutoring is available. Please see “Tutoring” below for additional information.

Technology and Course Expectations

Computer Resources and Internet Access:

- **Online Learning:** This is an online class where all your learning will be done through use of the textbook and materials available online. You must have **reliable high-speed** access to the internet and a reliable computer to take this class. Saying that you are having problems with your computer is not a valid excuse for not completing assignments.
- Check your UNCG email **DAILY** for email messages from me and check the Canvas Announcements regularly. I will post announcements and other information on Canvas. Use my email address at the top of page one of this syllabus when sending me messages. Failing to read the syllabus, emails or Canvas announcements/updates will not constitute an excuse for missed work, assignments or exams.
- Most materials for this course will be completed online through Canvas/MyAccountingLab (see below for further details). **I will provide Teams review sessions before each exam.**
- Class Schedule: Online learning **does not** mean that you can work at your own pace or on your own schedule. There is a detailed schedule at the end of this syllabus of the material to be covered and when it will be covered. The homework, spreadsheet assignment, prerequisite exercises, and exams have scheduled windows when you must complete them. **It is your responsibility to look at this schedule and adjust your schedule to be able to complete assignments during the scheduled windows. If your work schedule, travel schedule or other responsibilities will not allow you to complete the required assignments at the set times, then you need to drop this class.**

Tutoring:

- **FREE online tutoring** for this course is available through the Accounting and Finance department. **Information coming soon**
- Be sure to bring your notes and other relevant materials. If you have a question about a homework problem, you will need to either have your book or your laptop/tablet with you to access MAL.
- The feedback on tutors from prior students is excellent. However, please keep in mind that **you must come prepared. The tutors will not do your work for you.** Please be prepared with specific questions.

Course Grading and Evaluation

Grading:

Course grades will be determined as follows:

MAL Homework	20%
AI and Spreadsheet Assignment (in 2 parts)	15%
Exams (3 exams weighted equally)	35%
Cumulative Final Exam	30%

The grading scale is as follows:

	A = 93 - above	A- = 90 - 92	Graduate students: any average below 73 = F
B+ = 87 – 89	B = 83 - 86	B- = 80 - 82	
C+ = 77 - 79	C = 73 - 76	C- = 70 - 72	
D+ = 67 - 69	D = 63 - 66	D- = 60 - 62	

Grade Policies:

- **All grades will be posted on Canvas. Do not rely on MAL grades – always refer to Canvas grades. It is your responsibility to make sure they are recorded correctly. Please contact me immediately if there is an error.**
- If you need documentation of your grades at any point during the semester for a fraternity/sorority, scholarship, or any other reason, please email me your request 24 hours before you need the documentation so that I have time to review your grades in Canvas.
- **Canvas** will allow you to determine your approximate grade at any point during the semester.
- Course Evaluation: as an incentive, I will add 2 percentage points to your Final Exam grade if you complete the course evaluation.
- Other than the course evaluation and Excel Certification (see Canvas/Modules) there are no opportunities for extra credit in this course. Each assignment/exam is an opportunity to improve your grade.

Grading Details

Homework Assignments:

- **I have linked MyAccountingLab with Canvas.**
- For each topic follow the Chapter To Do List in Canvas. This usually includes: 1) Reading the chapter and completing Directed Reading notes; 2) watching videos; 3) working the required Dynamic Study Module (DSM) assignment; 4) completing the graded homework assignment; posting any questions to the Discussion Board.
- Complete the Dynamic Study Module (DSM) assignments prior to attempting homeworks. A reasonable attempt at the DSM assignment must be made before you can proceed to the homework. The DSM assignments are designed to help you work through the material before you are assessed on it. Therefore, although the DSM assignments are required, they are not graded for credit.
- You are allowed three (3) attempts at each homework question and you have the availability of the “Help Me Solve This” function.
- **Late homework will not be accepted, except for documented illnesses or emergencies. Completing the assignment before the due date reduces your chance of missing an assignment. In the case of illness or emergency, if at all possible, contact me prior to homework assignment due dates.**
- **The lowest homework grade will be dropped.**
- Answers to homework assignments will be available in MAL one hour after the assignment is due. Please check your answers and make sure you understand the material. Note that if you did not do the assignment, you will not be able to view the solutions.
- The due dates for all assignments are listed in the Syllabus. If for some reason an assignment due date is changed, then the change will be announced on Canvas and in MAL. You are responsible for checking the syllabus and reading all announcements in Canvas.
- If you are experiencing a problem with the MAL website, then please visit: **24/7 Pearson Support site at <https://support.pearson.com/getsupport>**. If the problem you are experiencing means that you cannot complete or submit your assignment, then please send me an email **before the assignment is due** to let me know.

Exams:

- I post more information about the exams in Canvas – See ‘Exam Information Sheets’ on the Exam Prep. pages.
- There are three mid-terms and a final exam (cumulative)
- All exams are timed. Exams will be proctored using Respondus Lockdown Browser and Monitor. Exams are closed notes/closed textbook exams. No outside help on exams is acceptable. Exams are individual work – don’t collaborate and don’t attempt to “google” or AI your answers.
- Any inappropriate exam behaviors or technology failures may result in students retaking the exam supervised via a Teams meeting.
- You will need access to a reliable computer and internet for the online exams. Please be sure to run computer updates BEFORE you begin the exam. Also, ensure that you enable any pop up blockers BEFORE you begin the exam. See Canvas:Modules for advice on setting up your computer for best results.

- **I will provide review session materials before each exam. I will also be available via Teams or email** in case you have questions.
- **The lowest mid-term exam grade will be dropped.**
- There are no makeup mid-term exams without prior permission from the instructor. Please try to notify me at least 48 hours prior to the exam. Failure to notify me within 24 hours after the scheduled exam will result in a grade of zero on the exam. At the time of notification, I will determine whether to consider the absence excused or unexcused and I will follow University policy. If you miss an exam for medical or psychological circumstances, then you must provide me with written verification. If proper notification and supporting documentation are not provided, then your absence will be considered unexcused, and your grade will be zero.
- In accordance with UNCG's policy, only those students with more than two final exams within 24 hours and whose ACC 202 final exam is the middle exam in a sequence of three may take the final exam on the make-up day. To do so, you must provide me with documentation from the University Registrar's Office, 180 Mossman Building, at least one week prior to the final exam date.

AI and Spreadsheet Assignment, in two parts:

- There is an Excel spreadsheet assignment based on a topic from the semester.
- Part 1 (5%) requires the use of CoPilot to experience AI's use in developing a workable spreadsheet model. Grading is based on submission of your Copilot prompt thread (chat history), the Copilot generated spreadsheet file, and your reflections on the use of Copilot on this exercise.
- Part 2 (10%) requires you to complete a comprehensive budget in Excel and it builds on your work from part 1. Grading is based on completeness, correctness, and spreadsheet modeling skills.
- I will post the assignment requirements during the semester and discuss their requirements in more detail closer to the due date (see course schedule on the last page of this syllabus).

UNIVERSITY POLICIES & RESOURCES

Academic Integrity Policy:

Students are expected to know and abide by the Academic Integrity Policy in all matters pertaining to this course. Please visit <https://osrr.uncg.edu/academic-integrity/> for a copy of the policy.

We expect that all the work students submit for this course will be their own. In instances when collaborative work is assigned, we expect for the assignment to list all team members who participated. We specifically forbid the use of generative artificial intelligence (GAI) tools at all stages of the work process, including preliminary ones. Violations of this policy will be considered violations of the Academic Integrity policy. We draw your attention to the fact that different classes may implement different GAI policies, and it is the student's responsibility to conform to expectations for each course. (Adapted from Harvard University)

Student Conduct:

Students are expected to know and abide by the Student Code of Conduct. Students who behave in an unprofessional manner will be dismissed from class. "An academic community of integrity upholds accountability and depends upon action in the face of wrongdoing. Every member of an academic community – student, group/organization, faculty member, and staff – is responsible for upholding the integrity of the community." Please visit <https://sa.uncg.edu/handbook/student-code-of-conduct/> for further information.

Student Disabilities:

UNCG seeks to comply fully with the Americans with Disabilities Act (ADA). Students requesting accommodations based on a disability must connect with the Office of Accessibility Resources and Services (OARS) in 215 Elliott University Center, (336)334-5440, oars.uncg.edu.

Students in Distress:

UNCG cares about your success as a student. We recognize that students often balance many challenging personal

issues and demands. Please take advantage of the University resources designed to help. For assistance accessing these resources, visit <http://sa.uncg.edu/dean/distress/> and/or contact the Dean of Students Office at 334-5514, Counseling Center at <http://shs.uncg.edu/cc/counseling/> crisis or Students First Office at 334- 5730. The Counseling and Testing Center is available for mental health assistance, 334-5874. You may also visit me during my office hours

Weather Policy:

In the event of an adverse weather event (ice, snow, hurricane), this class will strictly follow the University schedule as posted on the website or by calling 336.334.5000. Please refer to these sources prior to class time.

Emergency Preparedness at UNCG:

UNCG wants you to be informed of emergency events that have a significant impact on the campus community. There are several ways you can be notified, including text messages, computer pop-up messages, classroom intercoms, and emails. Listen to all warnings, fire alarms, and emergency notifications. In the event of an emergency, follow the directions given by University Police and other emergency personnel. Make sure you know the location of evacuation routes, designated assembly areas, and severe weather shelter areas. You should develop a plan of action before an emergency occurs. Talk with your instructor or contact the Office of Emergency Management (O: 256-8639 or Email: BeReady@uncg.edu) if you have any questions or concerns. To learn more about how to receive emergency alerts or what to do in an emergency, visit <http://emg.uncg.edu>. Remember: If you experience any emergency while on campus, contact the University Police at (336) 334-4444.

General Policies and Expectations

Professionalism and Ethical Behavior:

This is a business course. I expect you to conduct yourself professionally throughout the semester. This means that anything you post to Canvas, email messages and voice messages should be respectful and constructive. Because this course moves at a fast pace, please contact me as soon as you encounter difficulties so that I may be of the most assistance. If you send me an email, please be polite and professional and allow me 24 hours to respond.

Expectations:

It is imperative that you do not fall behind in this class. Unlike some courses, you cannot learn this material the night before the exam. The course consistently builds on previous material.

Tips for succeeding in this class:

- Read the relevant pages from the text, watch the videos, and use other MAL resources that suit your learning style. Become familiar with the resources provided for you on Canvas, e.g., the Chapter To Do Lists.
- For each topic read (and read again) the chapter with emphasis on comprehension (not memorization)
- If you do not understand a concept, write down your questions and email me.
- Take advantage of my office hours, tutoring hours, and MAL resources
- Email me questions
- Since interaction facilitates learning, form a **study team** online with other students. Use email to ask each other questions and to explain examples of the topics covered.
- Work extra exercises

Final Comments

The material in this course may be challenging for some. However, it is vital to your professional success. If you have problems understanding the topics, please take advantage of tutoring offered or contact me. **Do not wait until it is too late.** This course builds on cumulative knowledge and problems in the early portion of the class will only compound as the semester progresses.

My goal is to provide a course where you may learn productively and effectively. **I invite your suggestions to help me achieve that goal.**

Don't hesitate to contact me throughout the semester with questions! I wish you much success!

Tentative Course Outline – Fall 2025

Week	Topic/Event	Assignments
		1. Read the topic chapter and watch the videos 2. Attempt the DSM assignment 3. Complete MAL Homework
Part I: Introduction and Costing		
1	Chapter 1: Intro to Managerial Accounting	
2	Chapter 2: Building Blocks of Managerial Accounting	
3	Chapter 3: Job Costing	
4	Chapter 4: Activity-Based Costing	
5	Exam #1 covering chapters 1–4	Exam #1: Friday/Saturday, Sept. 19-20
Part II: Short-Term Decisions		
6	Chapter 6: Cost Behavior	
7	Chapter 7: Cost-Volume-Profit Analysis	
8	Chapter 8: Relevant Costs for Short-Term Decisions	
9	Mon-Tue: Fall Break Exam #2 covering chapters 6-8	Exam #2: Friday/Saturday, Oct. 17-18
10	Chapter 9: The Comprehensive Budget	
11	Chapter 11: Standard Costs and Variances	
12	Exam #3 covering chapters 9&11	Exam #3: Friday/Saturday, Nov. 7-8
PART III: Long-Term Decisions		
13	Chapter 10: Performance Evaluation	AI Spreadsheet Part 1: Friday Nov.14
14	Chapter 12: Capital Investment Decisions	AI Spreadsheet Part 2: Friday, Nov.21
15	Thanksgiving!	
16	Final Exam: Comprehensive	Final Exam: Friday/Saturday, Dec. 5-6

All MAL assignments and exams can be found online and are due (i.e., must be submitted for grading online) on the respective dates/times indicated in MAL – late submissions receive zero credit.