

Syllabus – Summer 2026

Course and Instructor Information

Course Title: Principles of Managerial Accounting

Credits: 3

Professor: Leanne Adams, CPA, MSA

Course Coordinator -

Subprasiri (Jackie) Siriviriyakul, Ph.D.

subprasiri.siriviriyakul@uconn.edu

Your instructor should always be your first contact.

Email: We will be using Piazza for course-related communications. The system is highly catered to getting you help fast and efficiently from classmates, other instructors, and myself. **You must use Piazza for all email communication – email notifications are turned off on my phone – Piazza notifications are not!** Emails sent to my personal email address will likely get lost in the mire.

Find our class page at piazza.com/uconn/other/acct2101 and click on

Students Get Started

Office Hours/Availability: Tuesday and Wednesday mornings (10:00 am – 11:00 am) on [Webex](#) and by appointment.

Course Materials

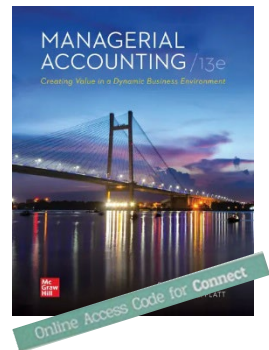
Required course materials should be obtained before the first day of class.

Required textbooks are available for purchase through the [UConn Bookstore](#) (or use the Purchase Textbooks tool in HuskyCT).

1. Textbook and Other Required Resources:

Managerial Accounting 13th Edition, with McGraw Hill Connect.

If you purchase the bundle from the bookstore, it comes with the access code you need for the CONNECT online lab. If you purchase a used book you will ALSO need to purchase access to the online lab. This may end up costing you more than purchasing the bundle. **Online lab is required, which comes with the eBook.** You can, if you like, purchase only the online lab. If you decide, later on, that you want to purchase a loose-leaf version of the book, you can do so through CONNECT. There is also a 14-day free trial period available.



For more information, see my [Textbook Purchase Tips](#) (these tips are from my fall ACCT 2001 course, but they are relevant for this textbook, as well).

Ensure your computer meets system requirements by going to [this link](#)

2. HuskyCT: Throughout the session, the Managerial Accounting HuskyCT Web Pages will allow you to access the syllabus, receive course announcements, get answers to the exercises and problems, and to complete practice exams.

3. LockDown Browser

This course requires the use of LockDown Browser for assessments. Please see additional information regarding the installation and use of Respondus Lockdown Browser in the Orientation section of our HuskyCT course site.

Please see [Device Requirements for UConn Students](#) for minimum technology requirements.

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Course Description

Internal reporting to managers for use in planning and controlling operating systems, for use in decision making, formulating major plans and policies, and for costing products for inventory valuation and income determination.

Course Objectives

By the end of the session, students will be able to:

- Describe the role of managerial accounting in the management process and explain the major differences between managerial and financial accounting.
- Analyze the manufacturing cost flows of an organization and their impact on profitability by producing a schedule of cost of goods manufactured and sold.
- Distinguish between traditional job costing and activity-based costing methodologies and their impact on organizational stakeholders by applying both techniques to business situations and evaluating the results.
- Analyze the cost, volume, and profit relationships of an organization by calculating the contribution margin, breakeven point, and target profits given a variety of business scenarios.
- Analyze and demonstrate how strategic planning and budgeting processes enhance an organization's ability to respond to economic changes by preparing elements of a master budget.
- Describe appropriate control and performance evaluation metrics in a multi-product, hierarchical organization by analyzing overall and segment performance.
- Analyze and identify cost information that is relevant for decision makers by recognizing and applying the relevant elements in a variety of decision-making scenarios likely to face professional managers.
- Analyze managerial accounting problems using Microsoft Excel.

AACSB Course Learning Objectives and Outcomes:

The accounting curriculum is designed to accomplish the undergraduate program learning objectives through a very specific series of courses. Therefore, the course-specific goals are aligned with these eight program learning objectives. The matrix below indicates the alignment of this course with those objectives.

PROGRAM LEARNING OBJECTIVES		ACTIVITY LEVEL		
		Intro	Medium	Extensive
LO 1A	Financial Reporting Concepts and Decisions			
LO 1B	Managerial Accounting Concepts and Decisions			X
LO 1C	Tax Compliance Concepts and Decisions			
LO 1D	Auditing Concepts and Decisions			
LO 2A	Oral and Written Communication	X		
LO 2B	Teamwork	X		
LO 2C	Professional Codes of Conduct	X		
LO 2D	Accounting Careers and Licensure			
LO 3A	Ethics	X		
LO 3B	Legal Responsibilities			
LO 4	Global Business Environment			
LO 5A	Analyze and Report Economic Events		X	
LO 5B	Accounting Systems	X		
LO 5C	Data Analytics	X		

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LEARNING EXPERIENCE IN THE COURSE

LEARNING EXPERIENCES	ACTIVITY LEVEL			
	None	Intro	Medium	Extensive
Career Choice		X		
Personal Work Quality Goals			X	
Cases Unstructured Problems		X		
Company/Industry Analysis			X	
Computer and Software			X	
Group Work and Teambuilding		X		
Library Research		X		
Oral Communications			X	

AWARENESS ISSUES INCORPORATED IN THE COURSE

AWARENESS ISSUES	ACTIVITY LEVEL			
	None	Intro	Medium	Extensive
Professional Standards		X		
Data/Information Sources			X	
Ethical Issues			X	
Global Accounting Issues		X		
Interpret Information				X
Litigation Issues	X			
Measurement/Valuation Challenges				X
Total Quality Management			X	
Sustainability	X			
Risk Management		X		

Summary of Course Grading:

Course Components	Points	Weight %
Self-Introduction Survey	25	3%
Exams (3 x 225 points)	675	67.5%
Connect Homework and Quizzes	300	29.5%
Total required course points	1,000	100%

The **Self-Introduction Survey** must be completed by the end of the first week of the course. It is located in the “Orientation: Start Here” module on HuskyCT. The information you provide will help instructors better understand your background and support your learning throughout the course.

Exams:

There are three exams. The exams are closed book. The format is multiple choice and calculations where you enter a numeric answer. All assigned readings, material discussed in class, material covered in the homework and unit quizzes, or the practice exams may be tested. There will be **NO MAKE-UP EXAMS** in any section of this course. Please review your schedule now and compare it to the exam dates on the attached class outline. **All students are expected to take exams as scheduled.**

In **exceptional cases**, exam exemptions may be granted with a valid, documented reason and approval from your instructor. Notify your instructor immediately if you have a conflict—**last-minute excuses will not be accepted**. Each case will be reviewed individually. If you miss **one midterm** with a valid written excuse and prior approval, your score will be the average of the other two exams. **Missing more than one exam is not allowed.**

Exams will be administered electronically through HuskyCT with **Respondus LockDown Browser**. Depending on your campus and instructor, this may involve taking the exams online from home or bringing a laptop or iPad (no Chromebooks or Android tablets, as these are not compatible with LockDown Browser) to the classroom. Any exams submitted without LockDown Browser will not be accepted.

Connect Homework & Quizzes:

There are three components of Connect Homework & Quizzes, as follows.

SmartBook assignments: For each chapter, there will be required SmartBook assignments where you read material from the book and answer questions. If you put in the effort, you should get all of these points. SmartBook assignments cannot be completed late. This is a limitation of the system and ensures that you keep up.

Exercises & Problems: You will get three attempts to get the correct answer; however, for each attempt you can check your work (the system will indicate whether the answer is correct or wrong). For most of the exercises or problems, there may be a new set of numbers (same problem, new numbers) when you start a new attempt. After a particular exercise or problem has been done, it may be discussed in class videos using the book set of numbers.

Unit Quizzes: Quizzes are administered in Connect. They are open book with unlimited attempts, but I encourage you to take it as you would an exam. You can repeat each quiz for credit and will receive the highest quiz score as your quiz grade. Quizzes are similar in content to the exam and will be the most representative assessment of exam readiness out of all graded assignments. When you take the quiz multiple times you will receive some different questions each time, so you can try multiple times and the practice will help you assess your readiness.

NOTES:

- To submit “**Connect Exercises and Problems**” and “**Unit Quizzes**”, you **must click SUBMIT** before exiting the assignment. If you submit homework or a quiz late, 5% will be deducted for each day late. It is not considered done until you SUBMIT it. So, even if it is complete, you will receive a deduction every day until you SUBMIT the homework or quiz. After 20 days, you can no longer get credit (-5% * 20 = -100%).
- **The only reliable source of due dates and times for assignments is CONNECT**, which you can find in “Connect Homework & Quizzes” folder in HuskyCT. These dates are synchronized with Connect. (NO OTHER DATE IS CORRECT IF THERE IS A CONFLICT.) You are responsible for monitoring and knowing due dates! Please do not ask your instructor to modify late homework assignments. You have every opportunity to start these ahead of time. Please plan accordingly.
- No homework assignments may be submitted after the due date for the last homework assignment. This is required so that grades for homework can be finalized at that time.

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Computation of Your Final Grade

Below is a guide to help you estimate your final grade. Use this guide through the course to monitor your performance. If you hit these minimums, you will get at least the grade shown.

Points	Grade	GPA
925-1000	A	4
900-924	A-	3.7
875-899	B+	3.3
825-874	B	3
800-824	B-	2.7
775-799	C+	2.3
725-774	C	2
700-724	C-	1.7
675-699	D+	1.3
625-674	D	1
600-624	D-	0.7
< 600	F	0

Final grades are not negotiable.

Students are given many opportunities to earn points. All assignments are graded electronically without opportunity for bias. A student who earns 874 points has earned a B, not a B+. Requests for grade changes after the final exam will only be considered in the event of a grade calculation error.

Due Dates and Late Policy

All course due dates are identified in the Course Schedule on HuskyCT. Deadlines are based on Eastern Standard Time. All assignments are open as of the beginning of the session.

Late submissions of *Assigned Problems* and *Exercises with Hint Videos* are allowed but will lose 5% for every day overdue. **Late submission and/or make-ups for credit are not allowed for COVs, quizzes, or the final exam.**

The instructor reserves the right to change dates accordingly as the session progresses. All changes will be communicated in an appropriate manner.

Feedback and Grades

Feedback and grades are generally provided automatically in Connect after the due date of the assignment. For online assessments (exams), I will release feedback and grades within 48 hours of completion of the assessment by all class members. To keep track of your performance in the course, refer to My Grades in HuskyCT.

Weekly Time Commitment

You should expect to dedicate a minimum of twenty-five point two (25.2) hours per week to this course. Remember, this is a 14-week class condensed into 5 weeks. This expectation is based on the various course activities, assignments, and assessments and the University of Connecticut's policy regarding credit hours. More information related to hours per week per credit can be accessed at the [Online Student website](#).

Student Authentication and Verification

The University of Connecticut is required to verify the identity of students who participate in online courses and to establish that students who register in an online course are the same students who participate in, complete the course activities and assessments, and receive academic credit. Verification and authentication of student identity in this course will include:

1. Secure access to the learning management system using your unique UConn NetID and password.
2. Students will need to present identification during the administration of each quiz and the final exam.

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Assessment/Exam Proctoring

LockDown Browser + Webcam Requirement

This course requires the use of LockDown Browser and a webcam for online assessments. The webcam can be the type that's built into your computer or one that plugs in with a USB cable. Watch this brief video to get a basic understanding of LockDown Browser and the webcam feature. <https://www.respondus.com/products/lockdown-browser/student-movie.shtml>

Student Responsibilities and Resources

As a member of the University of Connecticut student community, you are held to certain standards and academic policies. In addition, there are numerous resources available to help you succeed in your academic work. Review these important [standards, policies and resources](#), which include:

- The Student Code
- Copyrighted Materials
- Credit Hours and Workload
- Netiquette and Communication
- Adding or Dropping a Course
- Academic Calendar
- Policy Against Discrimination, Harassment and Inappropriate Romantic Relationships
- Sexual Assault Reporting Policy

Students with Disabilities

The University of Connecticut is committed to protecting the rights of individuals with disabilities and assuring that the learning environment is accessible. If you anticipate or experience physical or academic barriers based on disability or pregnancy, please let me know immediately so that we can discuss options. Students who require accommodations should contact the Center for Students with Disabilities, Wilbur Cross Building Room 204, [\(860\) 486-2020](tel:8604862020) or <http://csd.uconn.edu/>.

Blackboard measures and evaluates accessibility using two sets of standards: the WCAG 2.0 standards issued by the World Wide Web Consortium (W3C) and Section 508 of the Rehabilitation Act issued in the United States federal government." (Retrieved March 24, 2013 from [Blackboard's website](#))

Software/Technical Requirements (with Accessibility and Privacy Information)

I strongly encourage you to visit the University's [Student Technology Training Course!](#) Created by students, for students, it will prepare you for the IT systems and services that you will use throughout your time at UConn, whether learning online or on-campus.

The software/technical requirements for this course include:

- HuskyCT/Blackboard ([HuskyCT/ Blackboard Accessibility Statement](#), [HuskyCT/ Blackboard Privacy Policy](#))
- [Adobe Acrobat Reader](#) ([Adobe Reader Accessibility Statement](#), [Adobe Reader Privacy Policy](#))
- Google Apps ([Google Apps Accessibility](#), [Google for Education Privacy Policy](#))
- Microsoft Office (free to UConn students through uconn.onthehub.com) ([Microsoft Accessibility Statement](#), [Microsoft Privacy Statement](#))
- Dedicated access to high-speed internet with a minimum speed of 1.5 Mbps (4 Mbps or higher is recommended).

For information on managing your privacy at the University of Connecticut, visit the [University's Privacy page](#).

NOTE: This course has NOT been designed for use with mobile devices.

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Help

[Technical and Academic Help](#) provides a guide to technical and academic assistance.

The online content of this course is facilitated using the learning management platform, [HuskyCT](#). If you have difficulty accessing HuskyCT, you have access to the in person/live person support options available during regular business hours through the [Help Center](#). You also have [24x7 Course Support](#) including access to live chat, phone, and support documents.

Minimum Technical Skills

To be successful in this course, you will need the following technical skills:

- Use electronic mail with attachments.
- Save files in commonly used word processing program formats.
- Copy and paste text, graphics or hyperlinks.
- Work within two or more browser windows simultaneously.
- Open and access PDF files.

University students are expected to demonstrate competency in Computer Technology. Explore the [Computer Technology Competencies](#) page for more information.

Evaluation of the Course

Students will be provided an opportunity to evaluate instruction in this course using the University's standard procedures, which are administered by the [Office of Institutional Research and Effectiveness](#) (OIRE).

Additional informal formative surveys may also be administered within the course as an optional evaluation tool.

ACCT 2101 Principles of Financial Accounting - Course Schedule

This schedule is subject to change. Any changes will be clearly communicated.

Module	Due Dates	Assignments and Review Material <i>All due times are 11:59 PM ET</i>	Suggested Practice Problems
Week 1			
Ch 1: Introduction	M, Jun 1	Ch 1 Smartbook	E1-25, 26, 30, 31
	Tu, Jun 2	Chapter 1 Review	
Ch 2: Basic Cost Management	W, Jun 3	Ch 2 Smartbook	E2-28, 31, 32, 34, 35, PR2-51, 52
	Th, Jun 4	E2-30, P2-42	
Ch 6: Activity Analysis (LO1-6)	F, Jun 5	Ch 6 Smartbook	PR6-35, 40
Week 2			
Ch 3, Product Costing	M, Jun 8	Ch 3 Smartbook, P3-53	E3-23, 24, 26
Ch 5, Activity-Based Costing	Tu, Jun 9	Ch 5 Smartbook	E5-27, 28, Case 5-69, 70
	W, Jun 10	P5-49, Unit 1 Quiz	
EXAM 1 Chapters 1, 2, 3, 5, & 6	F, Jun 12	The Exam will open at 9:00 a.m. on Thursday, June 11th and remain open until 10:00 p.m. on Friday, June 12th.	
Week 3 into Week 4			
Ch 7, CVP Analysis	M, Jun 15	Ch 7 Smartbook	E7-23, 25, 26, 27, 28, PR7-46
	Tu, Jun 16	E7-24, 31	
Ch 9, Financial Planning and Budgeting	W, Jun 17	Ch 9 Smartbook	E9-27, PR9-35,
	Th, Jun 18	E9-23, P9-44	
Ch 10, Standard Costing & Performance Measurement	F, Jun 19	Ch 10 Smartbook	E10-25, 26, 30, PR10-41
	Sat, Jun 20	P10-35, P10-39	
	Sun, Jun 21	Unit 2 Quiz	
EXAM 2 Chapters 7, 9, & 10	Tu, Jun 23	The Exam will open at 9:00 a.m. on Monday, June 22nd and remain open until 10:00 p.m. on Tuesday, June 23rd.	
Week 4 (kinda)			
Ch 12, Responsibility Accounting	W, Jun 24	Ch 12 Smartbook	E12-27, 28, 32, PR12-46
	Th, Jun 25	E12-32	
Ch 13, Investment Center & Transfer Pricing	F, Jun 26	Ch 13 Smartbook	E13-24, 25, 26, 34, PR3-37
	Sat, Jun 27	P 13-27, P13-46	
Week 5			
Ch14, Relevant Costs & Decision Making	Sun, Jun 28	Ch 14 Smartbook, E14-41	E14-31, 32, 33, 38, 39, PR14-44, 45, 48, 49
	Tu, Jun 29	P14-54, Unit 3 Quiz	
EXAM 3 Chapters 12, 13, 14	Th, Jul 2	The Exam will open at 9:00 a.m. on Wednesday, June 30th and remain open until 10:00 p.m. on Thursday, July 2nd.	

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