Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: https://catalog.uvu.edu/

Semester: Spring
Course Prefix: ACC
Course Title: Financial Managerial and Cost Accounting Concepts

Year: 2025
Course and Section #: 3000-X01
Credits: 3

Course Description

Provides students in computer science and the technologies with knowledge of financial, managerial, and cost accounting concepts and applications. Prepares students to utilize accounting information in making business decisions.

Course Attributes

This course has the following attributes:
☐ General Education Requirements
☐ Global/Intercultural Graduation Requirements
☐ Writing Enriched Graduation Requirements
☒ Discipline Core Requirements in Program
☐ Elective Core Requirements in Program
☐ Open Elective
Other: *Click here to enter text.*

Instructor Information

Instructor Name: Kyle Stubbs

Student Learning Outcomes

1. Identify the characteristics of financial statements.
2. Define asset, liability, and equity accounts.
3. Evaluate cost behavior and apply to profitability analysis.
4. Categorize relevant costs for decision making.
5. Prepare and interpret basic financial statements using accounting software.

Course Materials and Texts

1. Textbooks
   a. Custom Textbook from McGraw Hill combining the following two books
      i. J. D. Spiceland, W. Thomas, and D. Herrmann (2022), *Financial Accounting*. New York: McGraw Hill, 6th edition.
      ii. R. H. Garrison, E. W. Noreen, and P. C. Brewer (2024), *Managerial Accounting*. New York: McGraw Hill, 18th edition.

2. Textbook software – McGraw-Hill Connect
3. Calculator
4. Computer

Course Requirements

Course Assignments, Assessments, and Grading Policy
- Video Quizzes: Video Lectures with simple embedded quiz questions. On average, 4 quizzes per week. (7% of grade)
- Module Homework: Weekly practice problems related to the module we covered that week. (18% of grade)
- Module Quizzes: A short assessment covering the concepts related to the module we covered that week. (9% of grade)
- Assignments: Assorted smaller supplemental assignments periodically throughout the semester. Examples include a course orientation quiz and an assignment where students fill out a spreadsheet containing financial accounting terms. (6% of grade)
- Exams: Four longer assessments covering multiple modules (includes a comprehensive final exam). (60%)
- Grading Policy

A = 93-100	B- = 80-82.9	D+ = 66-69.9
A- = 90-92.9	C+ = 76-79.9	D = 63-65.9
B+ = 86-89.9	C = 73-76.9	D- = 60-62.9
B = 83-85.9	C- = 70-72.9	E = 0-59.9

Required or Recommended Reading Assignments
Lecture videos are the primary content delivery method outside of class. So, I don't require textbook reading. However, if students were to complete reading for this class, it would be reading the textbook chapters associated with the lectures below.

General Description of the Subject Matter of Each Lecture or Discussion
- Module 1: Financial Accounting (Chapter 1 of Financial Accounting Book)
- Module 2: Accounting Equation and Financial Statements (Chapter 2 of Financial Accounting Book)
- Module 3: Managerial Accounting and Cost Concepts (Chapter 1 of Managerial Accounting Book)
- Module 4: Cost-Volume-Profit Relationship (Chapter 5 of Managerial Accounting Book)
- Module 6: Accrual versus Cash Accounting (Chapters 3, 4, and 5 of Financial Accounting Book)
- Module 7: Inventory and Fixed Assets (Chapters 6 and 7 of Financial Accounting Book)
- Module 8: Financing through Debt versus Equity (Chapters 8, 9, and 10 of Financial Accounting Book
- Module 10: Master Budgeting (Chapter 8 of Managerial Accounting Book)
- Module 11: Differential Analysis (Chapter 13 of Managerial Accounting Book)
- Module 12: Capital Budgeting Decisions (Chapter 14 of Managerial Accounting Book)
- Module 14: Financial Statement Analysis and the Accounting Cycle

Required Course Syllabus Statements

Generative AI

Generative AI is a subset of artificial intelligence models capable of generating new content, be it text, images, music, or other forms of data. By learning patterns from existing large amounts of data, these models can produce novel outputs that were not part of their training set, mimicking the style and structure of the learned data.

General Guidelines for AI Use:
Data Protection – You should not enter confidential data into publicly-accessible generative AI platforms. Information relayed to generative AI platforms under standard configurations lacks confidentiality and may reveal crucial or protected information to unintended recipients.
AI Limitation – Content produced by AI can be imprecise, deceptive, or wholly fabricated (often termed "illusions") or might encompass copyrighted elements. You hold accountability for any content you disseminate that incorporates material generated by AI.
Transparency & Disclosure – If you use AI-generated content in your work, proper citation is required. Review your syllabus carefully, if not clear, communicate with your instructor on how much AI-generated work is allowed to use in each assignment.
Specific Guidelines for ACC 3000:
Defined Scenarios: Please use AI tools to help you learn accounting by asking for a summary of a principle or practice questions.
Boundaries: Direct generation of content for the homework, quizzes, and exams is prohibited.
Consequences: Overstepping the provided boundaries will have academic repercussions.

Using Remote Testing Software
☐ This course does not use remote testing software.

☒ This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

Required University Syllabus Statements

Accommodations/Students with Disabilities
Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU Accessibility Services at accessibilityservices@uvu.edu or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at DHHservices@uvu.edu

DHH is located on the Orem Campus in BA 112.

Academic Integrity

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their rights and responsibilities. In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in UVU Policy 541: *Student Code of Conduct*.

Equity and Title IX

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – TitleIX@uvu.edu – 800 W University Pkwy, Orem, 84058, Suite BA 203.

Religious Accommodation

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at accessibilityservices@uvu.edu. If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a specially dedicated space for meditation, prayer, reflection, or other forms of religious expression.