



AVSC 3320 – X01

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

Semester: Spring

Year: 2025

Course Prefix: AVSC

Course and Section #: 3320 X01

Course Title: Aviation Managerial Accounting

Credits: 3

Course Description

Provides aviation management students with knowledge of financial, managerial, and basic cost accounting concepts and applications. Introduces basic accounting methods, accounting information systems and the utilization of accounting information in the decision-making process. Uses aviation industry case studies and examples.

This course is part of the Aviation Science program and must be successfully completed to fulfill graduation requirement for the BS-AVMT - Aviation Management, B.S. program.

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: Hayes, Brandon

Student Learning Outcomes

- Prepare the Income Statement, Balance Sheet, Statement of Owner's Equity, and Statement of Cash Flow.
 - Evaluate the Income Statement, Balance Sheet, Statement of Owner's Equity, and Statement of Cash Flow.
 - Utilize job order, process and activity-based costing as well as cost allocations to determine more accurate product costs.
 - Utilize accounting methods and tools to generate information to make managerial decisions and ethical judgments through the use of case studies.
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Course Materials and Texts

Course Requirements

Course Assignments, Assessments, and Grading Policy

Your grade in this class will be determined by a combination of quizzes and assignments. The assignments will be a series of mini projects to provide you an opportunity to apply that knowledge. See the assignments listed in Canvas for specific descriptions. Assignments are due on the date indicated. No late assignments will be accepted.

Copyleaks: Assignments have a plagiarism detector that checks your work's originality. Should your instructor have any concerns about plagiarism they will contact you directly. Please refer to [Copyleaks Ltd's Privacy Statement](#). to read how Copyleaks cares about your rights and personal data.

Grading Scale:

The following grading standards will be used in this class:

| Grade | A | A- | B+ | B | B- | C+ | C | C- | D+ | D | D- | E |
|----------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Percent | 94-100 | 90-93 | 87-89 | 83-86 | 80-82 | 77-79 | 73-76 | 70-72 | 67-69 | 63-66 | 60-62 | 0-59 |

Assignment Categories

| Activity | Points |
|-----------------|---------------|
| Assignments | 495 |
| Quizzes | 200 |
| Exams | 200 |

Required or Recommended Reading Assignments

Managerial Accounting, 18th Edition, ISBN-9781266634505.

General Description of the Subject Matter of Each Lecture or Discussion

| Module | Week | Assignments |
|-----------|-------------|---|
| Module 1 | Week 1 | Module 1 - Quiz |
| Module 2 | Week 2 | Module 2 - Quiz |
| Module 3 | Week 3 | Module 3 - Quiz Module 3 - Submit: Managerial Accounting in Aviation |
| Module 4 | Week 4 | Module 4 - Quiz Module 4 - Interactive: Defining Costs Module 4 - Submit: Cost Drivers |
| Module 5 | Week 5 | Module 5 - Quiz Module 5 - Submit: Preparing Schedules & Statements |
| Module 6 | Week 6 | Module 6 - Quiz Module 6 - Submit: Applying Manufacturing Overhead (review this) Module 6 - Submit: Job-Order vs. Process Costing |
| Module 7 | Week 7 | Module 7 - Quiz Module 7 - Submit: Applying CVP to the Aviation Industry Module 7 - Submit: Load Factors |
| Module 8 | Week 8 | Module 8 - Quiz Module 8 - Submit: Preparing an Income Statement |
| Module 9 | Week 9 | Module 9 - Quiz Module 9 - Submit: Activity-Based Costing |
| Module 10 | Week 10 | Module 10 - Quiz Module 10 - Submit: Preparing Budgets |
| Module 11 | Week 11 | Module 11 - Quiz Module 11 - Submit: Flexible Budgets |
| Module 12 | Week 12 | Module 12 - Quiz Module 12 - Submit: Standard Costs |
| Module 13 | Week 13 | Module 13 - Quiz 1 Module 13 - ROI Quiz Module 13 - Submit: Balanced Scorecards |
| Module 14 | Week 14 | Module 14 - Quiz Module 14 - Submit: Cost Relevance |
| Finals | Finals Week | Final Exam |

Required Course Syllabus Statements

Generative AI

You may use AI programs e.g. ChatGPT to help generate ideas and brainstorm. However, you should note that the material generated by these programs may be inaccurate, incomplete, or otherwise problematic. For example, AI-generated language programs are known to "hallucinate", i.e. create references to non-existent resources. Beware that use of AI may also stifle your own independent thinking and creativity.

You may not submit any work generated by an AI program as your own. If you include material generated by an AI program, it should be cited like any other reference material (with due consideration for the quality of the reference, which may be poor).

Any plagiarism or other form of cheating will be dealt with severely under relevant UVU Plagiarism policies as described in the [UVU Student Code of Conduct.](#), UVU Policy [541](#).

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.