

ACCT 2102 Syllabus

Accounting II (Intro to Managerial Accounting)

Tuesdays & Thursdays 1:30 - 3:25

Instructor Information

Instructor
Robbie Moon

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Office Hours & Location
TBD

General Information

Description

Managerial accounting is a branch of accounting focused on providing internal managers with the financial and non-financial information they need to make informed business decisions. It emphasizes planning, controlling, and decision-making activities—such as budgeting, cost analysis, and performance evaluation—aimed at improving operational efficiency and strategic outcomes. Reports produced in managerial accounting are often detailed, forward-looking, and tailored to the specific needs of the organization's management team.

Prerequisite

ACCT 2101

Learning Outcomes

Upon successful completion of this course, students should be able to:

1. Apply core managerial accounting concepts and tools
2. Analyze cost relationships to inform strategic decisions
3. Evaluate product costing and performance measures
4. Develop and assess managerial plans for financial control

Course Requirements & Grading

Assignment	Date(s)	Weight
Homeworks (myBusinessCourse)	Varies	15%
In-class Analytics Exercises (5)	5/26; 6/4; 6/23; 7/9; 7/28	25%
Exam 1	6/9	20%
Exam 2	7/2	20%
Exam 3	TBD	20%

* Graduate students must attend class on two additional days for case study discussions. Undergraduate students need not attend class on these days. Note that Pre-class Insights, Reflections, and In-class assignments will be weighted at 10% instead of 20% for graduate students.

Description of Graded Components

Homeworks

Each chapter will have a homework assignment administered through myBusinessCourse. Homeworks are your primary means of practicing the material in preparation for the exam. Each homework will be a combination of conceptual review, brief problems, and in depth analyses. Your lowest two homework assignments will be dropped.

Analytics Exercises

Analytical skills are paramount in today's environment. The text I have chosen integrates analytics into the managerial accounting curriculum. In five classes, we will work through an in-depth problem that requires some analytical technique in excel. You will work in pairs on these assignments.

Exams

There are three exams that will be a combination of multiple choice and numeric problems. Exams will be administered through myBusinessCourse. Note that the third exam will be administered during the final exam period but is not cumulative.

Grading Scale

Your final grade will be assigned as a letter grade according to the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	0-59%

Course Materials

Course Text & Online Access

"Managerial Accounting with Data Analytics" by Kulp, Dragoo; Cambridge Business Publishers; ISBN 9781618535566

- You are welcome to purchase a used copy of an older edition, should you be able to find one. However, **you must then separately purchase access to the publisher's online system, myBusinessCourse**. New purchases or ebook rentals come with mBC access.

Additional Materials/Resources

For analytics exercises, you should bring your laptop to class with Excel.

Course Website and Other Classroom Management Tools

All course materials will be maintained on Canvas. You should refer to Canvas for lecture notes, assignments, due dates, and office hours information.

Course Expectations & Guidelines

Academic Integrity

Georgia Tech aims to cultivate a community based on trust, academic integrity, and honor. Students are expected to act according to the highest ethical standards. For information on Georgia Tech's Academic Honor Code, please visit <http://www.catalog.gatech.edu/policies/honor-code/> or <http://www.catalog.gatech.edu/rules/18/>.

Any student suspected of cheating or plagiarizing will be reported to the Office of Student Integrity, who will investigate the incident and identify the appropriate penalty for violations.

Use of Generative Artificial Intelligence by Students & Instructors

Generative Artificial Intelligence (GenAI) is a transformative tool that is here to stay and offers significant efficiencies across many academic and professional tasks. However, in this class its uses are limited to self-study. You are welcome to use GenAI for such tasks, but be warned that AI has not yet mastered all elements of accounting. I have seen many instances where an AI tool will give an incorrect explanation of a key concept.

Accommodations for Students with Disabilities

If you are a student with learning needs that require special accommodation, contact the Office of Disability Services at (404)894-2563 or <http://disabilityservices.gatech.edu/>, as soon as possible, to make an appointment to discuss your special needs and to obtain an accommodations letter. Please also e-mail me as soon as possible in order to set up a time to discuss your learning needs.

Attendance and/or Participation

This class will be largely discussion and problem based, so students are expected to attend every class. As noted, several classes involve collaborative assignments submitted at the end of class, and not all will be announced in advance.

If illness or other circumstances force you to miss class, you must let me know in advance. Further, if your illness requires absence of more than 1 class, I encourage you to contact the Office of the Vice President for Student Life and Dean of Students, who will then notify all of your instructors of your excused absence. You should not directly send me medical excuses.

Extensions, Late Assignments, & Re-Scheduled/Missed Exams

Late submissions for most assignments are infeasible and therefore not accepted. With university approved absences I will work with students to re-schedule missed exams and extend these deadlines.

Student-Faculty Expectations Agreement

At Georgia Tech we believe that it is important to strive for an atmosphere of mutual respect, acknowledgement, and responsibility between faculty members and the student body. See <http://www.catalog.gatech.edu/rules/22/> for an articulation of some basic expectation that you can have of me and that I have of you. In the end, simple respect for knowledge, hard work, and cordial interactions will help build the environment we seek. Therefore, I encourage you to remain committed to the ideals of Georgia Tech while in this class.

Student Use of Mobile Devices in the Classroom

In general, mobile devices should be silenced and kept in bags during class. Students observed to be frequently texting or otherwise using phones will be asked to leave. With that said, I understand that certain circumstances may require one to step out and handle a brief call.

Campus Resources for Students

In your time at Georgia Tech, you may find yourself in need of many types of support. Below you will find a list of services available to help you both as a student and as a person:

Academic support

- Center for Academic Success: <http://success.gatech.edu>
 - 1-to-1 tutoring <http://success.gatech.edu/1-1-tutoring>
 - Peer-Led Undergraduate Study (PLUS) <http://success.gatech.edu/tutoring/plus>
 - Academic coaching <http://success.gatech.edu/coaching>
- Residence Life's Learning Assistance Program <https://housing.gatech.edu/learning-assistance-program>
- OMED: Educational Services (<http://omed.gatech.edu/programs/academic-support>)
- Communication Center (<http://www.communicationcenter.gatech.edu>)

Personal Support

- Division of Student Life: <http://studentlife.gatech.edu/content/services>
 - You also may request assistance at https://gatech-advocate.symphlicity.com/care_report/index.php/pid383662?
- Counseling Center: <http://counseling.gatech.edu>
 - Services include short-term individual counseling, group counseling, couples counseling, testing and assessment, referral services, and crisis intervention. Their website also includes links to state and national resources.
 - Students in crisis may walk in during business hours (8 am-5 pm, Monday through Friday) or contact the counselor on call after hours at 404-894-2204.
- Students' Temporary Assistance and Resources (STAR): <https://studentlife.gatech.edu/content/star-services>
 - Can assist with interview, clothing, food, and housing needs
- Stamps Health Services: <https://health.gatech.edu>
 - Will handle all student Covid-19 testing
 - Primary care, pharmacy, women's health, psychiatry, immunization and allergy, health promotion, and nutrition
- OMED: Educational Services: <http://www.omed.gatech.edu>
- Women's Resource Center: <http://www.womenscenter.gatech.edu>
- LGBTQIA Resource Center: <http://lgbtqia.gatech.edu>
- Veteran's Resource Center: <http://veterans.gatech.edu>
- Georgia Tech Police: <http://www.police.gatech.edu/> / 404-894-2500

The [CARE Center](#) and the [Counseling Center](#), Stamps Health Services, and the Dean of Students Office will offer both in-person and virtual appointments. Student Center services and operations are available on the [Student Center](#) website. For more information on these and other student services, contact the Dean of Students or the [Division of Student Life](#).

Course Schedule - See Schedule available in Canvas

Class	Summer 2026 Date	Chapter	Title
1	5/19/26	Introduction & Syllabus Review Chapter 1: Managerial Accounting: Tools for Decision Making	
2	5/21/26	Chapter 2: Cost Behavior, Activity Analysis, and Cost Estimation	
3	5/26/26	Chapter 2 cont. Analytics Exercise 1 (in class)	
4	5/28/26	Chapter 3: Cost Volume Profit Analysis	
5	6/2/26	Chapter 4: Using Relevant Costs & Differential Analysis	
6	6/4/26	Chapter 4 cont. Analytics Exercise 2 (in class)	
7	6/9/26	Exam 1	
8	6/11/26	Chapter 5: Product Costing	
9	6/16/26	Chapter 5 cont.	
10	6/18/26	Chapter 6: Activity Based Costing	
11	6/23/26	Chapter 6 cont Analytics Exercise 3 (in class)	
12	6/25/26	Chapter 7: Optimization in product costing	
13	6/30/26	Chapter 8: Pricing & product cost management	
14	7/2/26	Exam 2	
15	7/7/26	Chapter 9: Budgeting & Profit Planning	
16	7/9/26	Chapter 9 cont Analytics Exercise 4 (in class)	
	7/14/26	Holiday	
17	7/16/26	Chapter 10: Standard Costing & Performance Reports	
18	7/21/26	Chapter 10 cont.	
19	7/23/26	Chapter 12: Capital Budgeting	
20	7/28/26	Chapter 12 cont. Analytics Exercise 5 (in class)	
		Exam 3 TBD	