ACCT 2102 Syllabus

Accounting II (Intro to Managerial Accounting) — Spring 2027 (GTE)

Instructor Information

Instructor	Email	Office Hours & Location
Robbie Moon	robbie.moon@scheller.gatech.edu	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	Weight
Homeworks & Readings (online course platform)	10%
In-class Analytics Exercises (5)	10%
Exam 1	20%
Exam 2	20%
Exam 3	20%
Cumulative Final Exam	20%

Description of Graded Components

Homeworks

Each topic will have an assigned reading and homework administered through the course's online platform. Homeworks are your primary means of practicing the material in preparation for the exams. 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. This course 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. You should complete the bulk of the work in class. Each exercise opens on Canvas the morning of the class in which we work it and is due by 11:59 p.m. Metz time the following day.

Exams

There are four exams that will be a combination of multiple choice and numeric problems. Exams are administered on paper in class. Exams 1, 2, and 3 each cover one unit of the course; the topics on each exam are listed on the course schedule in Canvas. The fourth exam is a cumulative final covering all course material. The fourth, final exam will be given during Georgia Tech-Europe's final exam period.

Exams 1, 2, and 3 are each worth 20% of your course grade, and the cumulative final is worth 20%. However, if your final exam grade exceeds your lowest unit exam grade, it will replace it (effectively making it worth 40%). If the cumulative final is not higher than your lowest unit exam, no replacement is made and the final is worth its own 20%.

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%

The instructor reserves the right to adjust thresholds down based on final distributions.

Course Materials

Course Text & Online Access

No course text is required. We will use a newly developed online platform that you will have free access to. More details will be provided closer to the start of the semester.

Additional Materials/Resources

For analytics exercises, you should bring your laptop to class with Excel. On other days computers are not needed, and you're expected to take notes on note packets (paper or iPad/tablet).

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 https://www.catalog.gatech.edu/policies/honor-code/ or https://www.catalog.gatech.edu/rules/18/.

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

Use of Generative Artificial Intelligence by Students

Generative Artificial Intelligence (GenAI) is a transformative tool that is here to stay and offers significant efficiencies across many academic and professional tasks. In this class its uses are limited to self-study. GenAI may not be used to complete homework, analytics exercises, or exams, including AI features built into Excel such as Copilot

Accommodations for Students with Disabilities

If you are a student with learning needs that require special accommodation, contact Disability Services at +1 404-894-2563 or https://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, five classes involve in-class Analytics Exercises completed in pairs; these are listed on the course schedule.

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 https://www.catalog.gatech.edu/rules/22/ for an articulation of some basic expectations 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:

Georgia Tech-Europe (Metz)

- Georgia Tech-Europe main office (9 am–5 pm Metz time): +33 3 87 20 39 39 or info@europe.gatech.edu
- After hours: the 24/7 Georgia Tech-Europe emergency number on the emergency card you receive at orientation
- Life-threatening emergency in France: dial 112
- Health: an English-speaking nurse holds office hours at Georgia Tech-Europe and can refer you to local doctors; hours are announced at orientation
- Georgia Tech Police (connects to the Georgia Tech-Europe emergency contact): +1 404-894-2500

Academic support

- Academic Success & Advising: https://www.success.gatech.edu/
  - Tutoring and learning enrichment https://www.success.gatech.edu/tutoring/
  - Peer-Led Undergraduate Study (PLUS) https://www.success.gatech.edu/tutoring/plus/
  - Academic coaching https://www.success.gatech.edu/retention/academic-coaching/
- OMED: Educational Services (https://omed.gatech.edu/programs/)
- Communication Center (https://www.communicationcenter.gatech.edu/)

Personal Support

- Division of Student Life: https://studentlife.gatech.edu/services/departments
  - You also may request assistance at https://studentlife.gatech.edu/request-assistance
- Center for Mental Health Care & Resources: https://mentalhealth.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 can call +1 404-894-2575 at any time: during business hours (8 am–5 pm Atlanta time, Monday through Friday) or after hours to reach the counselor on call.
- Students' Temporary Assistance and Resources (STAR): https://star.studentlife.gatech.edu/
  - Can assist with interview, clothing, food, and housing needs
- Stamps Health Services: https://health.gatech.edu
  - Primary care, pharmacy, women's health, psychiatry, immunization and allergy, health promotion, and nutrition
- Belonging & Student Support: https://support.belonging.gatech.edu/
- Veterans Resource Center: https://veterans.gatech.edu/
- Georgia Tech Police: https://police.gatech.edu/ / +1 404-894-2500

Course Schedule – See Schedule available in Canvas