

**ACCOUNTING 2020**  
**PRINCIPLES OF ACCOUNTING II (Managerial Accounting)**  
**Fall, 2013 COURSE SYLLABUS AND SCHEDULE**

**INSTRUCTOR:** Peggy Jimenez, Ph.D., CPA  
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**CLASS TIME:** Tuesday & Thursday 9:30AM Section 003  
Thursday 6:30PM Section 004  
Tuesday & Thursday 2:00PM Section 005

**OFFICE HOURS:** Tuesday 11:00AM thru 1:00PM  
Thursday 1:00PM thru 1:50 PM and 3:30 PM thru 5:00PM  
And by appointment.

**TEXT:** Noreen, Brewer, & Garrison, Managerial Accounting for Managers, 3rd edition, McGraw-Hill Irwin  
McGraw-Hill CONNECT course management system.

**COURSE PREREQUISITE:** ACCT 2010 with a grade of C or better.

**COURSE DESCRIPTION:** This course is a study of the use of managerial accounting concepts and techniques used in business decision making.

NOTE: This course may not be taken more than twice at UNT.

**COURSE OBJECTIVES:** This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers as distinguished from information relevant to users who are external to the company. Course emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Upon completion of this course, the student will recognize and be able to analyze and discuss the following topics:

- Product and service costing.
- Cost behaviors and cost-volume-profit relationships.
- Operational budgeting and performance evaluation.
- Relevant costs for management decision making.
- Capital budgeting methodologies including net present value analysis.

**COURSE POINT DISTRIBUTION:** Course grades will be assigned based on the total number of points earned during the semester. Points are allocated according to the following:

CONNECT Homework	110
Learn Smart Assignments	110
EXAM I	100
EXAM II	100
EXAM III	100
Exam IV	100
Comprehensive Final	<u>100</u>
Total Points	<u>720</u>

As a general rule the percentage of points to achieve a certain letter grade will be as follows:

90% or more	= A	70% - 79.5% = C	less than 60% = F
80% - 89.5%	= B	60% - 69.5% = D	

**GRADING NOTES:**

- a. No other work can be substituted for the required work.
- b. I will return your exams to you. During the class meeting following an exam, I will discuss 3 or 4 of the most frequently missed questions on the exam. If you wish to discuss other problems on your exam, please see me during my office hours or contact me via email. I suggest that you spend some time working the problems and questions that you miss on each exam. Your exams will be the best place for you to begin preparing for the Final Exam. If you are not in attendance at a class meeting during which an Exam is returned, it is your responsibility to see me during office hours in order to pick-up your exam.
- c. For each exam during the semester and for the Final Exam, I will post your exam scores on Blackboard at the earliest possible time. I will not post any quiz scores or homework scores until the end of the semester at which time I will post your total accumulated points in these two categories. Please do not call or email me to talk about your exams or to be told your exam scores prior to the exam being returned to you. When your exam is returned to you, should you find a grading error or should you have a question concerning how a particular question was graded, you should bring the question to my attention immediately; all grading concerns must be addressed in writing. If your exam has been graded incorrectly or should you be due to have points added to your exam score, I will do so if you have submitted a written explanation of the issue to me within one week of our in-class review. I will not alter your recorded exam score beyond one week following the date the exam is taken. I cannot discuss your exam scores on the telephone, therefore, you must see me in person to discuss your exams.

**EXAMS:** Five exams will be administered during the semester as per the attached course schedule. Exams I thru IV will cover material from specific chapters as noted on the class schedule. The fifth exam will be a departmental comprehensive Final.

The best preparation for all of the exams will be: 1) careful reading of the text material, 2) use of the text website resource material for sample quizzes and additional problems, 3) execution of the Learn Smart assignment for each chapter, and 4) extensive practice time with CONNECT problems as well as the comprehensive CONNECT customized learning materials. Additionally, review of the glossary and the chapter review problem provided at the end of each chapter of the textbook will be very helpful.

Please note the following:

- a. It is required that you take each of the Exams in this course.
- b. When you take an Exam, the grade will be recorded and CANNOT be dropped.
- c. If you miss an Exam, a zero will be recorded.
- d. If you miss an Exam and have an excused absence, your score on the Comprehensive Final Exam will replace the previously recorded zero for the missed exam. This substitution can occur for only one missed exam.
- e. The Exam dates are listed on the attached Class Schedule. Please be advised that the dates are subject to change. Any change will be announced in class.
- f. Should you have to miss an exam, it is your responsibility to notify me BEFORE the exam takes place if possible. For an absence to be considered excused, it must be the result of unavoidable, serious circumstances (generally related to your illness, a death in the family, or accident) and must be supported by documentation. Excused absences due to attendance at sanctioned university activities qualify for the application of this policy PROVIDED you have apprised me in advance of the exam that will be missed.

**EXAM RULES:**

- a. **Phones and Beepers:** On exam days, please have cellular phones and/or beepers turned off and removed from your desk surface. Please remove all phone ear pieces and/or Blue-Tooth devices. You may not use your wireless phone as a calculator or as a time piece on exam days. On lecture days, as a courtesy to me and to your classmates, I will appreciate your having cellular phones and/or beepers turned off. If you believe you need an exception to this policy, please discuss it with me.
- b. **Calculators:** You may use your own simple calculator on exam days (no graphing calculator or other calculator with the ability to store notes). You may not use your cell-phone as a calculator.
- c. No books or notes may be used during exams. All material you bring to class with you must be placed on the floor.
- d. I will supply all "scratch" paper.
- e. I reserve the right to seat and/or re-seat any student before or during an exam.

- f. Please come to class ten (10) minutes early on exam days and be ready to begin immediately when class is scheduled to start.
- g. On exam days, please bring a picture ID to class. When you turn in your exam, I will ask to see your picture ID.
- h. At the end of exams I will call for your papers and will collect all outstanding exams. If you do not relinquish your exam upon my request, a zero (0) will be recorded for your exam grade.

**CLASS PREPARATION:** I expect, at a minimum, that you will read the assigned text material before the first class meeting during which a chapter is scheduled to be discussed. Prior to our first class meeting on a particular chapter, I expect you to have completed the Learn Smart assignment in CONNECT as well as the Interactive Presentation in CONNECT for the appropriate chapter. I also expect you to have attempted to work the Class Discussion problems and have carefully reviewed the vocabulary listing at the end of the chapter. Reading the text material and doing the suggested work prior to the first class meeting in which a chapter is discussed will aid in your understanding of the material. When we begin the discussion of a new chapter, I will briefly discuss any of the concepts contained therein but by no means will my lectures be comprehensive with respect to all of the material covered in the text chapter.

The exercises and problems listed in the Class Schedule as Class Discussion Problems are those which we will work and discuss in class. As noted above, I expect you to have attempted to solve those problems prior to class. The Class Discussion Problems listed on the Class Schedule will not be graded but I expect your participation as we discuss the solutions to these exercises in class. Although the Class Discussion problems will not be graded, I strongly suggest that you work the Class Discussion assignment in addition to the Homework assignment in CONNECT for each chapter.

The best method of study with which to approach this course is to first read the material, execute the Learn Smart and Interactive Presentation assignments in CONNECT, and work problems associated with what you have read. Repetition through working problems will help prepare you for class and for exams. You will not be successful in this class by working none or only a minimum number of the problems assigned.

**McGraw-Hill CONNECT:** Along with your course textbook you will need to purchase access to McGraw-Hill's online package called CONNECT. All end of chapter exercises and problems in the textbook are found on CONNECT. You will find three different assignments in CONNECT for each chapter we cover in the course. Those assignments are Class Discussion Problems (most of which will be discussed in class), the Homework assignment for the chapter, and a Practice and Review assignment which includes the majority of all end of chapter problems not included in the Class Discussion and Homework assignments. The Homework assignments will be graded and used in the computation of your course grade. Class Discussion Problems and the Practice and Review assignments will not be graded. You should, however, use these two assignments for practice which will enhance our understanding of the concepts we will cover in the course. Additionally, there is an Interactive Presentation for each chapter which contains a brief, narrated discussion of the major topics covered in the chapter.

CONNECT provides you with a large set of problems with which to practice the concepts we will discuss in this course. Practice is the key to success in accounting. Persistent use of the features of CONNECT provides you with a superior tool with which to work for success in this course. I urge you to make use of the system to the fullest extent possible!

**CLASS DISCUSSION PROBLEMS:** The Exercises and Problems listed on the right side of the Class Schedule should be worked as preparation for each class meeting. Class Discussion Problems will not be graded. You will find the class discussion problems at the end of the chapter being discussed. There is an assignment in CONNECT that includes these problems. You should work a problem in CONNECT until you complete it correctly. We will work and discuss as many of these problems as possible during our class meetings. You should come to class with questions about the problems you attempted and with which you had difficulty. You may not completely understand each problem you attempt prior to class, but you should be familiar enough with the problems to be able to discuss them. If it is your intention to do well in this course, it is essential that you work not only the Class Discussion Problems but as many other related problems as you can. The concepts we are to study can be learned and understood only by reading the text material **and** working problems. You must READ the text material! However, simply reading the textbook material will not be sufficient to assure success in this course. **I do expect that, at a minimum, each student will work the Class Discussion Problems, the Homework assignments, and the Learn Smart assignments found in CONNECT for each chapter we cover.**

**HOMEWORK PROBLEMS:** CONNECT also contains an assignment for each chapter called Homework. You will be required to complete the Homework Problems for each chapter (except Ch 1) for which you will receive a grade. There is a Homework assignment for Chapters 2 thru 12 (11 assignments) each of which is worth 10 points. There is no graded Homework assignment for Chapter 1. You can earn a total of 110 grade points for the correctly completed Homework Problems (11 chapter assignments worth 10 points each). The Homework assignment for each chapter must be completed by 11:55PM (Central Standard Time) on the Sunday evening of the week in which we conclude class discussion of a particular chapter. (Example: complete discussion of chapter material on Thursday. Homework is due by 11:55PM the following Sunday night). Late homework will not be accepted unless related to a university excused absence.

You will be expected to complete all of the homework problems assigned for each chapter. CONNECT will allow you to continue to attempt to complete each problem until you are able to get it right or until the window of opportunity for that chapter's assignment closes, whichever comes first.

**LEARN SMART ASSIGNMENTS:** Within CONNECT you can access the Learn Smart Platform which contains an assignment for each chapter. You will be required to complete the Learn Smart Assignment for each chapter (except Chapter 1). Each assignment is worth 10 points. You can earn a total of 110 points for the correctly complete Learn Smart Assignments (11 chapters worth 10 points each). The Learn Smart Assignment for each chapter must be by 11:55PM the day before the exam will be given covering that chapter. (Example: Exam 1 is on Thursday September 19<sup>th</sup>, so you must complete the Learn Smart Assignment for chapter 2 and 3 by 11:55PM on Wednesday September 18<sup>th</sup>). Late submissions will not be accepted unless related to a university excused absence.

**CLASS ATTENDANCE:** Regular attendance and quality class preparation are essential elements for your success in this or any other course. The subject matter in this course is not extremely difficult but will be new to most students. Therefore, to fully understand this material you should avail yourself of all of the text resources, the CONNECT resources, as well as class discussions. We will spend a great deal of class time working problems and analyzing supplemental materials. Working problems in class is designed not simply to provide you with solutions to problems but to demonstrate the logic and thought processes you need in order to correctly solve a problem or answer a question. Therefore, your regular class attendance will contribute significantly to your understanding of course material and to your success on course examinations. Past experience suggests that your course grade is highly correlated with your class attendance.

**ABSENCES BASED ON RELIGIOUS BELIEFS:** A student who misses an examination or other assignment due to the observance of a religious holy day will be given the opportunity to complete the work missed. Please notify me as soon as possible if you expect to miss an exam to observe a religious holy day.

**CHEATING:** Honesty and integrity are very important characteristics of an accountant or any business person. Failure to perform within the bounds of accepted ethical standards is sufficient grounds for your dismissal from this course with a grade of F and could lead to expulsion from the University. Failure to abide by the university's rules regarding academic dishonesty will not be tolerated in this course. University policy regarding this matter is a part of the UNT Code of Student Conduct and Discipline and can be found in the UNT Policy Manual, Vol. III, No. 18.1.11, and in the Student Handbook. The university's recently revised academic integrity policy can be found at <http://vpaa.unt.edu/academic-integrity.htm>.

**WITHDRAWALS:** University policy relative to withdrawals will be followed. Wednesday, **October 8, 2013**, is the last date for students to drop with an automatic grade of W. From October 8<sup>th</sup> through Wednesday, **November 6, 2013**, any student wishing to drop a class must have the consent of the instructor, and must have earned a passing grade to that point in the course in order to receive a grade of W. Otherwise the student will receive a grade of WF. Students may not drop a course after **Wednesday, November 6, 2013**, unless he/she is withdrawing from the University. You should consult with your academic advisor prior to the above dates if you are considering dropping this course.

**AMERICANS WITH DISABILITIES ACT (ADA):** If you are a student who requires accommodations under the ADA, please consult with me during the first week of the semester. I will provide "reasonable accommodation" to any student with a disability, so as not to discriminate on the basis of that disability. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing

the specific accommodation. UNT's Office of Disability Accommodation (ODA), is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. You must contact ODA who will instruct you as to how to proceed. I recognize that any disclosure by a student of their need for accommodation is extremely sensitive. I assure you that all conversations and other communications will be kept protected and confidential.

**COMMUNICATING WITH THE INSTRUCTOR:** When I interact with you I want to be responsive. However, with more than 300 students this semester, I will have difficulty learning all of your names. If you will adopt the following suggestions, I will have a better chance of helping you in an effective and timely manner.

- a. When leaving me a phone message, please speak clearly and slowly and make certain to leave me a number and time when I can return the phone call.
- b. When you see me in my office, it will be helpful for you to remind me of your name and the section you are in.

Note: The best way to contact me is email.

**STUDENT EVALUATION OF TEACHING EFFECTIVENESS (SETE):** The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class.

**SEATING and CLASSROOM BEHAVIOR:** I will do my best to get to know each of my students during the semester. It is helpful to my efforts in this regard if you are in the same seat each class meeting. Beginning with our second class meeting, I will expect you to sit in the seat in which you will remain for the duration of the course. On exam days, I reserve the right to re-assign seats. Re-assigned seating will apply to that exam day only. On the next class day, you will return to your customary seat.

Please be on time for each class. A late arrival is a distraction to me as well as to your classmates. Please show everyone the courtesy of arriving timely. Likewise, your departure from class should be at the same time as your classmates. Early departure is rude and is a distraction to your classmates. If you must leave class early for a meeting or appointment, etc., please do me the courtesy of informing me at the beginning of class.

**CANCELLATION OF CLASSES:** In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Such information will be provided to the local broadcast media and posted on the UNT homepage. If the campus has not been closed, I will hold class. You must use your own judgment with regard to your personal safety in coming to campus.

**RETENTION OF STUDENT RECORDS:**

Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Blackboard online system, including grading information and comments, is also stored in a safe electronic environment for one year. You have a right to view your individual record; however, information about your records will not be divulged to other individuals without the proper written consent. You are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university's policy in accordance with those mandates at the following link: <http://essc.unt.edu/registrar/ferpa.html>

**BLACKBOARD:** In addition to CONNECT, we will use Blackboard Learn for communication purposes in this class. You will find the following items posted on Blackboard:

1. Class Syllabus and Class Schedule
2. Class Announcements
3. Course Gradebook
4. Other Miscellaneous postings.

I will post your exam scores individually during the semester. I will post your total scores earned on the Learn Smart assignments and the Homework assignments to Blackboard gradebook at the end of the semester.



**STUDENT HELP & TUTORING:**

The Department of Accounting provides an Accounting Lab primarily for students taking ACCT 2010 and ACCT 2020. Its location and hours of operation will be announced in class.

Additionally, the UNT Learning Center is now offering a tutoring service for students taking both of the initial accounting courses. You may learn more about this service by looking at the Learning Center website or by contacting either [Trang.Nguyen@unt.edu](mailto:Trang.Nguyen@unt.edu) or [Vivian.Fuller@unt.edu](mailto:Vivian.Fuller@unt.edu).

Your success not only in this course but throughout your UNT career is important to me, the Department of Accounting, the College of Business, and to the University! We are successful only when you are successful!

Always keep the following ideas in mind as you pursue the completion of this course as well as your degree.

- Show up
- Find support
- Take control
- Be prepared
- Get involved
- Be persistent

Take responsibility!

You did not come to UNT to be given a degree....you came to earn it!

**WEBSITES OF INTEREST:**

[www.tsbpa.state.tx.us/](http://www.tsbpa.state.tx.us/)

[www.rutgers.edu/Accounting/raw/fasb/](http://www.rutgers.edu/Accounting/raw/fasb/)

[www.sec.gov/](http://www.sec.gov/)

[www.imanet.org](http://www.imanet.org) (Institute of Management Accountants)

[www.aicpa.org](http://www.aicpa.org)

[www.fasb.org](http://www.fasb.org)

[www.austincc.edu/accting/toolbox/](http://www.austincc.edu/accting/toolbox/) (Accounting Toolbox)

[www.youtube.com](http://www.youtube.com) (Search: Susan Crosson)

[www.principlesofaccounting.com](http://www.principlesofaccounting.com)

[www.mhhe.com/noreen3e](http://www.mhhe.com/noreen3e)

Day	Date	Chapter	Topics	To Be Discussed in Class
Th	29-Aug		Course Introduction & Introduction to CONNECT System	
T	3-Sep	Ch 1	Managerial Accounting--Overview	
Th	5-Sep	Ch 2	Managerial Accounting--Cost Concepts	E2-1, 2, 3, 4, 5, 6, 7; P2-16, 22, 23
T	10-Sep	Ch 2	Managerial Accounting--Cost Concepts	
Th	12-Sep	Ch 3	Cost-Volume-Profit Relationships	E3-1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12
T	17-Sep	Ch 3	Cost-Volume-Profit Relationships	
Th	19-Sep	<b>EXAM I</b>	<b>Chapters 1, 2, &amp; 3</b>	
T	24-Sep	Ch 4	Job-Order Costing	E4-1, 2, 3, 4, 5, 6, 7, 8, 9, 21
Th	26-Sep	Ch 4	Job-Order Costing	
T	1-Oct	Ch 6	Activity-Based Costing	E6-1, 2, 3, 4, 5, 6
Th	3-Oct	Ch 6	Activity-Based Costing	
T	8-Oct	Ch 5	Variable Costing & Segment Reporting	E5-1, 2, 3, 4, 5, 6
Th	10-Oct	Ch 5	Variable Costing & Segment Reporting	
T	15-Oct	<b>EXAM II</b>	<b>Chapters 4, 5, &amp; 6</b>	
Th	17-Oct	Ch 7	Differential Analysis--Key to Decision Making	E7-1, 2, 3, 4, 5, 6, 7
T	22-Oct	Ch 7	Differential Analysis--Key to Decision Making	
Th	24-Oct	Ch 9	Profit Planning	E9-1, 2, 3, 4, 5, 6, 7, 27
T	29-Oct	Ch 9	Profit Planning	
Th	31-Oct	Ch 10	Flexible Budgets & Performance Analysis	E10-1, 2, 3, 4, 5, 7, 8, 19
T	5-Nov	Ch 10	Flexible Budgets & Performance Analysis	
Th	7-Nov	<b>EXAM III</b>	<b>Chapters 7, 9, &amp; 10</b>	
T	12-Nov	Ch 11	Standard Costs & Variances	E11-1, 2, 3, 4, 5, 6, 12; E11A-1, 2, 3, 4, 5, 6, 11
Th	14-Nov	Ch 11	Standard Costs & Variances	
T	19-Nov	Ch 12	Performance Measurements in Decentralized Environments	E12-1, 2, 3, 4, 5, 6, 7, 10
Th	21-Nov	Ch 12 & 8	Performance Measurements in Decentralized Environments	
T	26-Nov	Ch 8	Capital Budgeting Decisions	E8-1,2,3,4,5, 6,7,13,22; E8A-1,2,3,4,5,6



Th	28-Nov	<b>No Class</b>	<b>Thanksgiving Holiday</b>	
T	3-Dec	<b>EXAM IV</b>	<b>Chapters 11, 12, &amp; 8</b>	
Th	5-Dec		Return Exam IV and Brief Review for Final	
Wed	11-Dec	<b>Final</b>	4PM-6PM Comprehensive Final. Location to be announced	