

ACCT 5270.001  
SUMMER 1 2013

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Office Hours: M, T, W, T 4:00-5:50  
and by appointment

CLASS: T, R 6:00-9:50 BLB 090

Textbook: Cost Accounting – Horngren, Datar, and Rajan 14th Edition  
(You can also use the 13<sup>th</sup> Edition if you have that one. Alternatively you can use any other Cost Accounting Text that you have access to. You cannot use a Managerial Accounting Text. I will make copies of the homework questions listed on this syllabus for any students not having the 14<sup>th</sup> edition of Horngren.

Grading:	EXAM I	45%
	EXAM II	45%
	Computer Output	10%
		100%*

**Note: There is no possibility of earning extra credit besides what is listed on the syllabus. If this is your graduating semester then YOU must make sure that YOU earn the grade YOU need.**

1. Missed exams must be allowed for before the exam date. If you miss an exam without prior approval you forfeit the appropriate percentage of your grade unless you have a documented excuse. **Exams can and will cover points specifically covered or emphasized in class.**
2. Meetings Structure - Every meeting, other than tests, will be primarily lecture and problem solving. Student participation is greatly encouraged, although not explicitly rewarded. Every homework problem should be attempted. Problems will be gone over to the extent time permits. In some cases a mimeographed answer sheet will be distributed.
3. Attendance - Perfect class attendance is a necessity. Our course schedule does not permit time for redoing a topic once discussed. Office hours are not meant for repeating lectures to non-attendees!
4. Homework - Homework problems will be gone over on the dates indicated. You cannot pass this course without making a serious attempt at the problems before class.
5. Statement on Cooperation for Disabled Students - The Accounting Department, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request to your instructor by the end of the second week of classes.

6. 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. Administration of the SETE, will remain open through the week of finals.
7. Academic Dishonesty - If you engage in academic dishonesty related to this class, you will receive penalties as described below..

Academic dishonesty includes cheating and plagiarism.

The term "cheating" includes, but is not limited to, (1) use of any unauthorized assistance in taking quizzes, tests or examinations; (2) dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; or (3) the acquisition, without permission, of tests or other academic material belonging to a faculty member or staff of the university.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials. (Source: Code of Conduct and Discipline at the University of North Texas.)

**Penalties: If you engage in academic dishonesty related to this class, you will receive a failing grade on the test or assignment, and a failing grade in the course. In addition, the case will be referred to the Dean of Students for appropriate disciplinary action. A new academic integrity policy will in effect before the first day of class. A link to the policy is:**

<http://vpaa.unt.edu/academic-integrity.htm>

8.

Drop and Retake Policy

- The last day to drop this course with an automatic W is Thursday, June 13th. Last day to drop with consent is Wednesday June 26th.
- Per accounting department policy any student dropping (or withdrawing from the University) after the automatic W date will receive a WF unless they are earning a grade of D or better in the class.
- Accounting department policy allows only one (1) retake of any course where the student has earned a prior grade, including a WF (but not a W).

Day	Chapters	Assignment
June 4	Introduction and Policies Review Job Order Costing and Variances Discuss Value Chain and Strategy Start Capital Budgeting Ch 21	
6	Finish Capital Budgeting Decentralization including Transfer Pricing Chs 22 and 23 Standard Costing Systems Chs 7 and 8	
7	Makeup for July 4 <sup>th</sup>	Start HW which is listed for June 11 <sup>th</sup> .
11	Homework on Chs 21, 22, 23, 7, 8	CH 21 Capital Budgeting Problems to be handed out, CH 22- 20, 25 (exact same problems in the 13 <sup>th</sup> and 14 <sup>th</sup> editions.) CH 23 Problems to be handed out, CH 7-21, 22, 24 ENTRIES ONLY!! CH 8-22, 23 ENTRIES ONLY!! (The CH 7 and 8 problems are the exact same in the 13 <sup>th</sup> and 14 <sup>th</sup> editions <b>EXCEPT FOR 8-23.</b> )
13	Exam 1 (Chs 21, 22, 23, 7, 8)	
18	Review Exam 1, Inventory Control Including Backflush Systems, Linear Programming manually solved.	
20	Linear Programming using the Computer to solve	Linear Programming homework done manually. Backflush homework handed out.
25	Regression Analysis	
27	Complete Homework	Linear Programming output and Regression manual and output (handed out.) <b>YOU WILL ALSO HAND IN THE OUTPUTS.</b>
July 2	Exam 2	
4	No class.	