



**Acct 2020 - Managerial Accounting**  
**Monday/Wednesday**  
**6:00-9:50 p.m. BLB010**  
**Summer II 2012**

**Instructor:** Steve Garner, MS-Accounting  
**Office Phone:** (940) 369-8890  
**Office hours:** M/ W 4:30-5:50 and by appointment

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**TEXT:** Braun, Tietz, and Harrison, Managerial Accounting, 2<sup>nd</sup> edition, Prentice Hall and Prentice Hall, My Accounting Lab: MAL

**CATALOG DESCRIPTION:**

Study of the use of accounting information for business decision making. Topics include: cost behavior analysis, cost-volume-profit relationships, and the identification of costs relevant to the decision-making process. Students are introduced to various cost system designs, standard costs, variable costing, operational budgeting, and decision making in decentralized business. Prerequisite(s): ACCT 2010 with a grade of C or better; ECON 1100; MATH 1100 (or higher). The class may not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

**COURSE OBJECTIVES:**

This is the first course in the fundamentals of management accounting. Accounting is the process of accumulating, measuring, recording, and communicating economic information. The focus of this course is Managerial Accounting, which involves the preparation and communication of accounting information for use by persons inside a firm who are responsible for decision-making, as well as planning and controlling operations. 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.
- Relevant costs for management decision making.

**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:

Attendance	50 (5%)
Quizzes (6 in class)	250 (25%)
MAL Homework	200 (20%)
<u>EXAM 1 &amp; 2 250 each</u>	<u>500 (50%)</u>
Total Points	1000

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

90% or more = A, 80%-89% = B, 70%-79% = C, 60%-69% = D, less than 60% = F

**GRADING NOTES:**

- a. No other work can be substituted for the required work.
- b. I will return your exams to you, but will keep your scantron. During the class meeting following each examination, your exam will be returned to you for review. I will take up the scantrons at the conclusion of the class and retain them. If you wish to discuss other problems on your exam, please see me during my office hours or contact me via email. If you are not in attendance at a class meeting during which an Exam is returned for your review, it is your responsibility to see me during office hours should you wish to review your exam. **If I do not receive your scantron back at the conclusion of our in-class review, your grade for the exam will be changed to zero.**
- c. For each exam during the semester and for the Final Exam, I will post your exam scores on My Accounting Lab at my earliest possible convenience. I will post quiz scores and homework scores as time permits. Please do not call or email to talk about your exams prior to the exam being returned to you. When your exam is returned to you, should you find an error in its grading or should you have a question concerning how a particular question was graded, you should bring the question to my attention immediately. If your exam has been graded incorrectly or should you be due points, I will do so if you have brought the question to my attention within one week of our in-class review. After that time I will not alter your recorded exam score. I cannot discuss your exam scores on the phone therefore, you must see me in person to discuss your exams.

- d. **Your grade from each exam "MAY" be curved. Whether or not each exam will be curved depends on how the class overall performs on that particular exam. I will use my best judgment to determine the appropriate curve, IF a curve is necessary.**

### **EXAMS:**

Two exams will be administered during the semester as per the attached course schedule. The Midterm and Final Exams will cover material from specific chapters as noted on the class schedule. 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 (videos, narrated power points, quizzes, additional problems, etc.), 3) working all assigned problems, 4) extensive practice time with My Accounting Lab (MAL) problems, and 5) practice with any supplemental problems and materials provided by me. Additionally, review of the glossary and the chapter review problem provided at the end of each chapter of the textbook.

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 the Midterm Exam and have an **excused** absence, your score on the Final Exam will replace the previously recorded zero. **Make-up exams are not given.**
- 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 as well as via an Announcement on My Accounting Lab.
- 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, death in the family, accident, or work (in some cases)) and must be supported by documentation. A flat tire, car trouble, no baby sitter, tired, I went out of town and my car broke down, etc. are not eligible for "excused absence" status. 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 class meeting to be missed.
- g. Each exam will be given at the beginning of the class period and last 2 hours and 30 minutes. I will not lecture on exam days.

### **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. **I have a zero tolerance policy regarding cellular phones ringing on exam day. If your phone rings, I take up your exam and you receive the grade you have earned on the work completed to that point.** On lecture days, as a courtesy to me and to your classmates, I will appreciate your having cellular phones and/or beepers turned off or on vibration mode. If you believe you need an exception to this policy, please discuss it with me.
- B. Calculators: You may use your own calculator on exam days. You may not use your cell-phone as a calculator.
- C. You are allowed one 8X11 inch HAND-WRITTEN sheet to use on exams. No books or other notes may be used during exams. All material you bring to class with you (except for your sheet) must be placed on the floor.
- D. You may write anywhere on the exam. I will supply all "scratch" paper, if you need.
- 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 when I ask you to surrender your exams, I expect you to respond to my request. I will collect all outstanding exams and leave the room. If you do not relinquish your exam upon my request and prior to my departure from the room, a zero (0) will be recorded for your exam grade.

### **CLASS PREPARATION:**

When we begin the discussion of a new chapter, I will briefly discuss the concepts contained therein but by no means will my lectures be comprehensive over all of the subjects or concepts covered in each chapter. Please come to class prepared to ask questions regarding any concepts from the chapter that you do not understand. Rather than spend class time lecturing about all of the concepts from each chapter, my expectation will be that you have carefully read the text material so that class time can be spent solving exercises and problems, applying the concepts about which you have read in the text. The exercises and problems listed in the Class Schedule are those which we will discuss and work in class and I expect you to have attempted to solve those problems prior to class. The problems listed as Class Discussion Problems on the Class Schedule will not be graded but I expect your participation as we discuss the solutions to these exercises in class. Therefore, you should attempt to work the Class Discussion exercises prior to class. You will not be successful in this class by working none or only a minimum number of the problems assigned.

### **IN-CLASS QUIZZES:**

Throughout the semester, quizzes will be given during class meetings. Quizzes may be given at the beginning of the class period or at the end of the class meeting. If you are not in your seat in the classroom when the quiz begins, you will not be allowed to take the quiz. Quizzes WILL NOT be made up...no exceptions. I will give six quizzes and drop the lowest score. Each quiz will be based on material from the previous lecture. Please note that the "quizzes" on MAL are there for your practice but do **NOT** count toward your grade in this course.

**You are allowed to refer to a 3"x5" index card (one card) during each pop quiz. Thus, I suggest that you prepare one for each chapter as you read it.**

### **PEARSON PRENTICE HALL MY ACCOUNTING LAB:**

Along with your course textbook you will need to purchase access to Pearson Prentice Hall's online package called My Accounting Lab (MAL). All end of chapter exercises and problems are found on MAL. We will be referring to the textbook often during class therefore, I will expect that you come to class with your textbook (you cannot bring an e-book to class without your laptop.....I prefer that you not have your laptop operating during class. MAL 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. Consistent use of the features of MAL 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!

### **DISCUSSION PROBLEMS:**

The Exercises, and Problems, listed on the right side of the Class Schedule should be worked as preparation for each class meeting. No grade will be recorded for the Class Discussion Problems. You will find the class discussion problems at the end of the chapter being discussed. You should come to class with questions about the problems you attempt and with which you have difficulty. 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 (see the Practice & Review assignments in MAL). The concepts we are to study can be learned and understood only by working problems. Please be advised that I will ask students, on a random basis, to assist me in solving the problems as we work them in class. Or if the problem calls for a verbal explanation and discussion of a result, I will ask individuals to respond. I do not expect you to come to class and simply copy my work having done no advance preparation on the exercises. It is not likely that you will always be able to give me a correct answer....after all this is called a "learning process". BUT I do expect you to respond. Better to respond with an incorrect answer demonstrating that you attempted the work than to have no answer, which assures me that you have done nothing at all.

**HOMEWORK PROBLEMS:** MAL also contains an assignment for each chapter called Homework Problems. You will be required to complete the Homework Problems and you will receive a grade. There is a Homework assignment for Chapters 2 thru 12 (minus Chapter 5 which we will not cover) (10 assignments) each of which contains 5 problems worth two points each (10 points per chapter). There is no graded Homework assignment for Chapter 1. You can earn a total of 100 points for the correctly completed Homework Problems (10 chapter assignments worth 10 points each). The homework assignment for each chapter must be completed by 11:59PM (Central Standard Time) on the dates indicated on MAL. Generally, you will have a minimum of 24 hours (1 full day) after the lecture of that particular chapter to complete the assigned homework.

**Remember that homework is worth 200 points or exactly 20% of your course grade. Completion of all homework *increases* your chance of passing this course but does *not* guarantee that you will pass the course with a grade of C or better. However, not completing substantial portion of homework *almost* guarantees that you will *fail* this course!**

**CLASS ATTENDANCE:** Regular attendance and quality class preparation are essential elements for your success in this course. The subject matter in this course is not extremely difficult but may be new to most students. Therefore, to fully understand this material you should avail yourself of all of the text resources, as well as class discussions. My lectures will be limited to the material from the text that I believe needs additional clarification and material that you have asked to be clarified. 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 with the logic and thought processes you need to develop in order to correctly solve a problem or answer a question. Therefore, your regular class attendance will contribute to your success on course examinations. Past experience suggests that your course grade is highly correlated with the level of your class attendance. Furthermore, attendance counts as 5% of your course grade. Please note that I will **NOT** take attendance every class period nor at the same point of the lecture. Most likely, I will take attendance toward the end of the class period.

**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. To be eligible for this opportunity, the student must notify me in writing of exams scheduled on dates he or she will be absent to observe a religious holy day. Notification must be made within the first fifteen (15) calendar days of the semester by written correspondence, delivered to me, and acknowledged as received by me.

**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 discontinuance in 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>.

**AMERICANS WITH DISABILITIES ACT (ADA):** If you are a student who requires accommodations in compliance with the ADA, please consult with me during the first week of the semester. As a faculty member, 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 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 and disclosed only on a need-to-know basis.

**WITHDRAWALS:** You can withdraw from this course without a grade of "W" by **Thursday, July 11, 2013**. From **Friday, July 12, 2013** through **Thursday, July 18, 2013**, you must obtain my permission to drop this course with an automatic grade of W. From **Friday, July 19, 2013** through **Wednesday, July 31, 2013**, any student wishing to drop a class must have earned a passing grade ( $\geq 60\%$  cumulative) 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, July 31, 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.

**COMMUNICATING WITH THE INSTRUCTOR:** When I interact with you, I want to be responsive. If you will adopt the following suggestions, I will have a better chance of helping you in an effective and timely manner.

- a. Email is the best way to contact me. If you email me, do not assume that I received your email unless I confirm receipt.
- 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.

**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.

**ACCEPTABLE STUDENT BEHAVIOR:** Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at [www.unt.edu/csrr](http://www.unt.edu/csrr). Please be on time for each class. Your 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. I am very offended when a student, in the middle of class, simply gathers his or her things and departs. That 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.

**SEATING and CLASSROOM BEHAVIOR:** I 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.

**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.

**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.pearsonhighered.com/braun](http://www.pearsonhighered.com/braun) (textbook website)  
[www.aicpa.org](http://www.aicpa.org) (American Institute of CPA's)  
[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)

**CLASS SCHEDULE:**

<b><u>July</u></b>		
<i>Monday</i>	8	Course Introduction, Introduction to MAL, Ch 1 Introduction to Managerial Accounting; Ch 2 Building Blocks of Managerial Accounting S2-3,5,6,10 E2-20A,21A,23A,24A,25A
<i>Wednesday</i>	10	Continue Ch 2 Building Blocks of Managerial Accounting E2-26A,27A,28A,30A,31A P2-49A,50A,52A; Ch 3 Job Cost Accounting E3-16A,17A,19A,20A,23A,24A,25A,29A, P3-51A,52A,54A
<i>Monday</i>	15	Ch 4 Activity Based Costing S4-3,4,5,6,19 E4-21A,22A,23A,24A,25A, E4-26A,27A,28A P4-44A,46A;
<i>Wednesday</i>	17	Ch 6 Cost Behavior E6-21A,23A,30A,31A,35A P6-60A, P6-61A; Exam I review
<i>Monday</i>	22	<b>Exam I Chapters 1, 2, 3, 4, &amp; 6</b> (Midterm Exam)
<i>Wednesday</i>	24	Ch 7 Cost-Volume-Profit Analysis E7-15A,16A,17A,18A,21A,22A,25A,28A,29A,30A,31A,33A,35A,37A P7-61A,63A; Ch 8 Short-Term Business Decisions E8-15A,16A,18A,19A,21A,23A,24A,25A, E8-26A,27A P8-43A,44A,45A
<i>Monday</i>	29	Ch 9 Master Budget & Responsibility Accounting E9-18A,22A,23A,24A,25A,28A,29A,30A, E9-31A,35A,36A P9-59A,63A; Exam II review; Time permitting: start Ch 10 Performance Evaluation
<i>Wednesday</i>	31	Ch 10 Performance Evaluation E10-18A,20A,22A,23A,24A,25A,28A,29A, E10-30A,31A,33A,34A P10-63A,64A,65A; Ch 11 Standard Costs and Variances S11-1,2,3,4,5,7,8,9,10,11, E11-14A,15A E11-16A
<b><u>August</u></b>		
<i>Monday</i>	5	Continue Ch 11 Standard Costs and Variances E11-,18A,19A,20A,22A,23A,24A,26A,27A,28A; Ch 12 Capital Investment Decisions & Time Value of Money S12-2,3,4,5,7,8,9,11,13, E12-18A,19A,21A,22A,23A,25A,26A,27A,28A,29A; Exam II review
<i>Wednesday</i>	7	<b>Exam II Chapters 7, 8, 9, 10, 11 &amp; 12</b> (Final Exam)



## Students, Welcome to MyAccountingLab!

MyAccountingLab is a dynamic, interactive eLearning program. Your instructor has requested that you have access to this online program. To access your MyAccountingLab online course for the first time, you need to **register and log in**. Whenever you want to use MyAccountingLab after that, you just need to log in. You can do both from the same starting point, at [www.pearsonmylab.com](http://www.pearsonmylab.com)

To **register**, you will need a *student access code* and a *course ID* (provided by your instructor.) If you purchased a new textbook, it should have come with a Student Access Kit that contains a code you can use to register. If you do not have a Student Access Kit, you can purchase access online with a major credit card.

Course ID: **Garner 47746**

Course Name: **ACCT 2020 Summer 2013**

## Registration

1. Go to [www.pearsonmylab.com](http://www.pearsonmylab.com) and click the **Student** button, in the **Register** section.
2. Enter the course ID, **Garner47746** and click **Continue**.
3. If you have an existing Pearson account, Sign in with your existing user name and password, if not click **Create an account**.
4. Choose to register an **access code**, or purchase access with **a credit card / PayPal**. If you are waiting on financial aid to purchase your course materials, select the **Get temporary access without payment for 17 days** at the bottom of the page.
5. Follow the instructions to complete your registration. Check your email for your registration confirmation.

## To log into your course

1. Go to [www.pearsonmylab.com](http://www.pearsonmylab.com)
2. Click on **Sign In**
3. Enter your username and password, then click **Sign In**
4. Click on the course name on your Courses home page to begin working in your course.

Be sure to click on the **Browser Check** link on the Announcements area. This installation wizard will walk you through necessary plugins and players that you will need to use the MyAccountingLab resources.

## Need More Help?

A video walkthrough of the registration process is available at <http://pearsonmylabandmastering.com/students/>

Help and Support from within your course is available by clicking on the **Help and Support Link** on the top right hand side of your screen. To contact Pearson support directly, please visit:

<http://247pearsoned.custhelp.com/>