

ACCOUNTING 2020
PRINCIPLES OF ACCOUNTING II (Managerial Accounting)
Fall, 2014 COURSE SYLLABUS AND SCHEDULE

| Section | When | Where |
|---------|--------------------|---------|
| 005 | Thur 6:30pm-9:20pm | BLB 170 |
| 006 | TT 2:00pm-3:30pm | BLB 010 |

Instructor: Bruce Runyan, Ph.D. Email: BRunyan@UNT.edu
Office: BLB 399B Phone: (940) 565-3089
Office Hours: MW: 1 – 5, TT: 4 – 5 (and by appointment)

TEXT AND ASSIGNMENT MANAGER: Braun & Tietz, Managerial Accounting 4e, Pearson Education, My Accounting Lab (MAL).

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

COURSE DESCRIPTION: This course is a study of the use of 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 cost, 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 GRADES: Course grades will be assigned based on the following points and weights for homework, quizzes, exams, and the comprehensive final:

| Assignments and Exams | Points | Weight |
|--------------------------|--------|--------|
| Homework | 100 | 16.67% |
| Quizzes | 100 | 16.67% |
| 4 Exams (75 each) | 300 | 50.00% |
| Final Comprehensive Exam | 100 | 16.67% |
| Total | 600 | 100% |

The final course grade will be assigned according to the following scale:

| Course Grade | Weighted Average |
|--------------|------------------|
| A | ≥ 90% |
| B | 80-89% |
| C | 70-79% |
| D | 60-69% |
| F | < 60% |

GRADING NOTES:

- a. No other work can be substituted for the required work.
- b. Your grade will be determined exclusively on the criteria noted above under Course Grades.
- c. During the class meeting following an exam, we 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.

EXAMS: Four exams will be administered during the semester as per the attached course schedule. Exams I through IV will cover material from specific chapters as noted on the Class Schedule. The Final exam is a departmental Comprehensive Final. The Exams are 50% (75 points per exam) of the final course grade. The final exam is worth 100 points (16.67%) of the final course grade.

The best preparation for all of the exams will be: 1) careful reading of the text material and study of the end-of-chapter materials found in the textbook, 2) use of the text website resource material for sample quizzes and additional problems, 3) working all assigned problems, 4) extensive practice time with Study Plan section of MAL, and 5) practice with any supplemental problems and materials available on the textbook website. 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. I do not drop your lowest exam grade at the end of the semester.
- 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. Any other missed exam (regardless of the reason for missing the exam) will retain the recorded score of 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 Blackboard.
- 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. You must apprise me in advance of the exam you will miss.

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.** "Ringing" means incoming call rings, buzz or vibration signals, and alarms.
- b. **Calculators:** You may use your own calculator on exam days. 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.
- g. On exam days, please bring a picture ID to class. When you turn in your exam, I may ask to see your picture ID.
- h. At the end of exams when I ask for your exam papers, I expect you to bring your exam to the front of the classroom promptly. Failure to relinquish your exam upon my request will result in the application of a 5 point reduction of your exam score.

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. For some students multiple readings of the text material may be necessary to grasp all of the concepts discussed in the text. Prior to our first class meeting on a particular chapter, I will expect you to have attempted to work the Short Exercises and the Class Discussion problems assigned for the particular chapter, 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.

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 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 problems listed on the Class Schedule will not be graded but I expect your participation as we discuss the solutions to these exercises. 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.

MY ACCOUNTING LAB: Along with your course textbook you will need to purchase access to My Accounting Lab (MAL). All end of chapter exercises and problems in the textbook are found on MAL. You will find three different assignments in MAL 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 problems not included in the two previously mentioned assignments. The Homework assignment for each chapter will be graded and used in the computation of your course grade. Class Discussion Problems and the Practice and Review assignments are not graded. You should, however, use these two assignments for practice which will enhance your understanding of the concepts we will cover in the course (and improve your exam scores!).

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. Persistent use of the features of MAL (including the customized Study Plan feature) 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!

QUIZZES: During the semester there will be 11 chapter quizzes. The quizzes will include questions on the definitions of terms we have discussed or with your ability to apply the concepts presented in the chapters. Quizzes will not contain problems that require significant calculations. Quizzes will be given in class and will be unannounced. (Alternatively the course instructor may wish to use the Quizzes prepared on MAL.) Quizzes are worth 100 of the total 600 points (16.67% of your final course grade).

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. The Class Discussion Problems assignment in MAL includes these problems. You should work a problem in MAL until you get it completed 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 but you should be familiar enough with the problems after trying to work them that you will 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 (see the Practice and Review assignment in MAL for each chapter). The concepts we are to study can be learned and understood only by working problems. 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 and the Homework assignments found in MAL for each chapter we cover.**

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 for each assignment. There are Homework assignments for Chapters 2 thru 12 (minus Chapter 5 which we do not cover in this course). Homework assignment for each chapter must be completed by the due date indicated in MAL. *Homework assignments will not be reopened for any student for any reason.* You must plan so that you will be able to complete each Homework assignment by its due date.

You will be expected to complete all of the homework problems assigned for each chapter. MAL 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. Quizzes are worth 100 of the total 600 points (16.67% of your final course grade).

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 will be new to most students. Therefore, to fully understand this material you should avail yourself of all of the text resources, the MAL 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 have 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 also 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.

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 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>.

DROPPING THE CLASS: University policy relative to dropping the class will be followed. **Friday, October 3, 2014**, is the last date for students to drop with an automatic grade of W. After this date and through **November 3, 2014**, any student wishing to drop a class 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 **November 3, 2014**, 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 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.

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. 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. If you email me, do not assume that I received your email unless I confirm receipt.
- c. 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 will be email. Use proper email etiquette and Standard English.

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. 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, in the middle of class, a student 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 and be as discreet as possible when exiting the classroom.

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.

BLACKBOARD: We will use Blackboard in this class. You can reach the Blackboard site at www.ecampus.unt.edu. Once on the site please log in with your UNT Username and Password. That will take you to your personal page that lists all of the classes for which you are registered that are using Blackboard. On Blackboard for ACCT 2020 you will find an icon for the following items:

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

I will post your individual scores on exams to Blackboard. We will be using this system extensively during the semester. If you have had no previous experience with the system, you should take advantage of the available training resources early in 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 either of the initial accounting courses. You may learn more about the service by looking at the Learning Center website or by contacting either Trang.Nguyen@unt.edu or Vivian.Fuller@unt.edu.

Your success not only in this course but throughout your UNT career is important to me, to the Department of Accounting, to 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! | |

Tentative Schedule- Section 6, TT 2:00 – 3:20

| Day | Date | Chapter | To Be Discussed in Class | |
|-----|--------|-----------------|--|-----------------------------------|
| T | 26-Aug | Ch 1 | Course Introduction/Chapter 1 | |
| Th | 28-Aug | Ch. 2 | Ch. 2 /Introduce My Accounting Lab System | |
| T | 2-Sep | Ch 2 | Building Blocks of Managerial Accounting | E2-18,21,22,23,24,25,26, |
| Th | 4-Sep | Ch. 2 | Building Blocks of Managerial Accounting | 27, & 28 |
| T | 9-Sep | Ch. 3 | Job Costs | |
| Th | 11-Sep | Ch. 3 | Job Costs | E3-18,19,20,22,23,24,27, & 28 |
| T | 16-Sep | Ch 3. | Job Costs | |
| Th | 18-Sep | Exam I | Chapters 1, 2, & 3 | |
| T | 23-Sep | Ch. 4 | Activity Based Costing | E4-17,18,19,20,23,24,33 P4-43 |
| Th | 25-Sep | Ch. 4 | Activity Based Costing | |
| T | 30-Sep | Ch. 6 | Cost Behavior | E6-21,22,23,24,27,34,35,37, & 38 |
| Th | 2-Oct | Ch. 6 | Cost Behavior | |
| T | 7-Oct | Ch. 7 | Cost Volume Profit Analysis | E7-17,18,19,20,21,22,23,24,26,27, |
| Th | 9-Oct | Ch. 7 | Cost Volume Profit Analysis | 28,29,30,32,33,35 & 36 |
| T | 14-Oct | Exam II | Chapters 4, 6, & 7 | |
| Th | 16-Oct | Ch. 8 | Relevant Costs for Short-Term Business Decisions | E8-16,17,19,20,21,22,23,24,25,26, |
| T | 21-Oct | Ch. 8 | Relevant Costs for Short-Term Business Decisions | 27 & 28 |
| Th | 23-Oct | Ch. 9 | The Master Budget | E9-17,19,20,21,22,23,24,27,28,29, |
| T | 28-Oct | Ch. 9 | The Master Budget | 30,33 & 34 |
| Th | 30-Oct | Ch. 10 | Performance Evaluation | E10-16,17,18,19,20,21,22,24,25, |
| T | 4-Nov | Ch. 10 | Performance Evaluation | 26 & 27 |
| Th | 6-Nov | Exam III | Chapters 8, 9, & 10 | |
| T | 11-Nov | Ch. 11 | Standard Costs and Variances | E11-17,18,19,20,21,27,28,31 |
| Th | 13-Nov | Ch. 11 | Standard Costs and Variances | P11-56 |
| T | 18-Nov | Ch. 11 | Standard Costs and Variances | |
| Th | 20-Nov | Ch. 12 | Capital Investment Decisions & TVM | E12-18,19,20,21,22,23,24,25,26, |
| T | 25-Nov | Ch. 12 | Capital Investment Decisions & TVM | 27,29,31,32, & 34 |
| Th | 27-Nov | | No class - Thanksgiving Holiday | |
| T | 2-Dec | Exam IV | Chapters 11 & 12 | |
| Th | 4-Dec | | Final Exam Review | |
| W | 10-Dec | | Department Final Exam 4-6 pm Location: TBA | |

Tentative Schedule Section 5, Thursday 6:30 – 9:20

| Day | Date | Chapter | | |
|-----|--------|--|--|---|
| Th | 28-Aug | 2 | Intro to MAL/Building Blocks of Business Decisions | E2-18,21,22,23,24,25,26,27, & 28 |
| Th | 4-Sep | 3 | Job Costs | E3-18,19,20,22,23,24,27, & 28 |
| Th | 11-Sep | Ex I | Chapters 1, 2, & 3 | |
| Th | 18-Sep | 4 | Activity Based Costing | E4-17,18,19,20,23,24,33 P4-43 |
| Th | 25-Sep | 6 | Cost Behavior | E6-21,22,23,24,27,34,35,37, & 38 |
| Th | 2-Oct | 7 | Cost Volume Profit Analysis | E7-17,18,19,20,21,22,23,24,26,27,28,29,30,32,33,35 & 36 |
| Th | 9-Oct | Ex 2 | Chapters 4, 6, & 7 | |
| Th | 16-Oct | 8 | Relevant Costs for Short-Term Business Decisions | E8-16,17,19,20,21,22,23,24,25,26,27 & 28 |
| Th | 23-Oct | 9 | The Master Budget | E9-17,19,20,21,22,23,24,27,28,29,30,33 & 34 |
| Th | 30-Oct | 10 | Performance Evaluation | E10-16,17,18,19,20,21,22,24,25,26 & 27 |
| Th | 6-Nov | Ex 3 | Chapters 8, 9, & 10 | |
| Th | 13-Nov | 11 | Standard Costs and Variances | E11-17,18,19,20,21,27,28,31 P11-56 |
| Th | 20-Nov | 12 | Capital Investment Decisions & TVM | E12-18,19,20,21,22,23,24,25,26,27,29,31,32, & 34 |
| Th | 27-Nov | No class - Thanksgiving Holiday | | |
| Th | 4-Dec | Ex 4 | Chapters 11 & 12/ Final Exam Review | |
| W | 10-Dec | Department Final Exam 4-6 pm Location: TBA | | |