

**UNIVERSITY OF NORTH TEXAS**  
**ACCT 3270 SYLLABUS – FALL 2014**  
**COST/MANAGERIAL ACCOUNTING**

**Instructor: Suzanne M. Perry**

**Meeting time:** ACCT 3270, Section 002: 10:00 a.m. – 10:50 a.m., BLB 010

**Office Hours: Monday, Wednesday, Friday** (11:00 a.m. – 12:00 p.m.), **or by appointment**

**Office:** BLB 357C

**E-mail:** [suzanne.perry@unt.edu](mailto:suzanne.perry@unt.edu)

**COURSE COMMUNICATION:** The primary communication method outside of class will be through E-MAIL AND BLACKBOARD LEARN. All email will be sent to the email account that you used to register for myaccountinglab. Occasional announcements will be posted on the Blackboard Learn course page.

**BLACKBOARD:** The course is supported by the Blackboard course delivery system. I will use Blackboard to communicate with you, to provide you with course materials, including course syllabi, handouts, PowerPoint Slides, and exam grades. Each student will receive a Blackboard login and password through the college of business website (you will need to locate the Blackboard Learn link at the very top of the page located at <http://www.cob.unt.edu/>).

**COURSE DESCRIPTION:** Cost systems with emphasis on information generation for cost management of products, projects, and services. It is a sequenced course designed to cover the more challenging chapters in your management accounting experience.

**Prerequisites:** ACCT 2010, ACCT 2020 with grades of 'C' or better; ECON 1100, ECON 1110; MATH 1190 or MATH 1400 or MATH 1710; BCIS 2610.

**VALUE OF THE COURSE:** This course provides skills and knowledge in several broad areas that are desired by corporate employers, including cost systems, allocations, and control. It helps you understand that internal reporting involves actively and continually redesigning an organization's management information system to meet changing managerial needs.

**COURSE OBJECTIVES:** Since cost accounting is internal and potentially unique to each organization, there are limited rules to govern cost accounting systems (See [http://www.imanet.org/resources\\_and\\_publications/research\\_studies\\_resources.aspx](http://www.imanet.org/resources_and_publications/research_studies_resources.aspx)). Various, constantly evolving principles and procedures exist which must be selectively applied. You must be able to apply these principles and procedures, as appropriate, to diverse, often unstructured problem scenarios. It is very difficult to memorize your way through this course and reasonably hope to attain a grade higher than a "C". Rather, you must develop your analytic and conceptual thinking skills so as to find a solution that satisfies management's needs.

This course has the following specific learning objectives. After completing this course, you should be able to:

- Recognize that Cost/Management accounting is a forward (and backward) accounting tool.
- Understand the theory and concepts underlying cost management systems.
- Describe common cost accounting tools and models.
- Apply common cost accounting tools and models.
- Extract relevant accounting issues from a business problem.
- Search for and identify relevant information.
- Enhance your interpersonal skills.
- Develop analytical thinking skills.
- Develop problem solving skills.

**LEARNING PHILOSOPHY:** Student success is most effective when you take responsibility for your own learning. What you end up getting out of this course is based upon your commitment to mastering the material. *I am committed to helping you learn by assisting you in your personal learning process.* You will learn by mastering assigned materials, working problems, setting high expectations, and emphasizing the relevance of the course material by explicitly linking it to real-world problems and decisions. My role is to provide guidance by furnishing the appropriate knowledge and tools for the course. I am also prepared and willing to provide assistance related to your challenges in the course (i.e., how to study for exams, what you have done wrong and how to correctly approach cost accounting problems). In order to accomplish these objectives, it is important for you to achieve an effective level of interaction and participation and it is critical that you *come to class prepared*.

#### **TEXT AND OTHER REQUIRED MATERIALS:**

**Cost Accounting: A Managerial Emphasis**, by Horngren, Datar, Rajan, 15<sup>th</sup> edition, 2015, Prentice Hall.

**MyAccountingLab:** To access this learning module you will follow the directions outlined in the registration document handed out in class. Registration in MyAccountingLab is required. The key component to learning is using the tool often rather than a couple of days before the exam. Students who use this resource effectively make higher grades in the course.

**Additional Optional Materials:** You may purchase a Student Solutions. Please go online, or contact the bookstore, for more details. The Manual provides worked-out solutions to all of the even numbered assignment material. In addition, all PowerPoint slides will be provided to you prior to class.

#### **SUMMARY OF GRADING COMPONENTS AND GRADE SCALE:**

Examinations (3)	300 points
MyAccountingLab Quizzes <sup>1</sup>	50 points
Comprehensive final exam	<u>120 points</u>
Total available course points	<u>470 points</u>

Final letter grades will be determined on a standard average scale where: A = 90% or above (423 pts), B = 89% to 80% (376 pts), C = 79% to 70% (329 pts), D = 69% to 60% (282 pts), and F = below 282 points.

**ATTENDANCE POLICY:** Attendance at all class meetings is expected. Remember that the course goes on, whether or not you are present, and that you must catch up on your own. Historically, there is much support for the hypothesis that material which has been presented in class is more likely to appear (in similar but not identical form) on exams.

**CLASS INTEGRITY:** Ethics and values are extremely important in accounting and the professional environment in which you will be working. Ethics and values are equally important in education. I will assume, unless there is evidence to the contrary, that you are an ethical student. Also, refer to the University policy for information on academic integrity standards of the University of North Texas. If there is an academic integrity violation, university recommended sanctions for academic integrity violations will be imposed. The University academic integrity policy can be found at <http://vpaa.unt.edu/academic-integrity.htm>.

#### **MY ACCOUNTING LAB, QUIZZES, AND EXAMINATIONS:**

**Pearson My Accounting Lab:** Along with your course textbook you will need to purchase access to Pearson's online package called My Accounting Lab (referred to as MAL in the rest of the syllabus). All quizzes are required and will be taken online at the MAL site. You may also obtain extra practice by completing optional online assignments for each chapter including Class Discussion Problems (most of which will be discussed in class).

To register for MAL see the instructions and course ID in the MAL registration document handed out in class. **Make sure to register with an email address that you will check regularly.** I will send class emails and updates to that email address throughout the semester. To watch an instructional video on how to register go to: <http://www.pearsonmylabandmastering.com/northamerica/students/get-registered/index.html>

**Online Quizzes:** You are required to take 11 online quizzes on the MAL website and the highest 10 quiz grades will be counted toward your final quiz grade. Each quiz is worth 5 points for a maximum of 50 quiz points for the semester. **Quizzes will be due according to the due dates listed on the MAL website.** You are responsible for keeping track of the due dates and for taking each online quiz on-time. Quizzes will **NOT** be made up...no exceptions.

Quizzes will be timed. From the time you begin a quiz, you will have forty-five (45) minutes in which to complete it, and you will only have **ONE** chance to login and take each quiz. *Quizzes may not be taken more than one time.* If you experience technical difficulties with the MAL website that prevents you from completing a quiz on time I will not be able to re-open a quiz until you send me an email prior to the due date. The email must contain the following information:

1. Description of the problem including a screenshot or iphone picture of the screen error, when possible
2. Please indicate that you have already contacted Pearson Support and provide me with the incident number that they give you so that I can track the issue. I will not re-open a quiz without the incident number.

**Examinations:** Individual performance on examinations accounts for almost 89% of total course points. Three exams will be given on the dates indicated in the class schedule. These exams will be split between two consecutive class periods. First, students will have the entire class period to complete the multiple-choice part of the exam. Then, during the first twenty minutes of the next class period, students will complete a long problem. In addition, a 2-hour comprehensive multiple-choice final exam will be given during the final exam period.

**Make-Up Exam Policy:** It is to your advantage to take all exams at the scheduled times. Only in the case of a documented true emergency should an exam be missed. Please be sure to get your instructor's approval *prior to* the exam date. Exams missed without prior approval of your instructor or without adequate documentation of the reason for missing the exam will result in a recorded grade of zero for the missed exam. If an exam is missed **with prior agreement and adequate documentation**, the final exam will automatically be substituted for the zero earned on the missed exam. In these situations, the grade earned on the final exam will count as the grade for the final exam and the grade for the missed exam (220 points). All students must take the final exam as scheduled unless an incomplete contract has previously been approved according to university regulations.

**Grading Questions:** Questions concerning the grading of a particular exam/quiz question must be resolved within a reasonable period (**one week**) after the exam/quiz is returned. After that period, all grades are final. Finally, neatness and legibility of exams for long problems requiring calculations are considered in grading.

**Changes to the syllabus:** A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. Your professor will announce any deviations from this syllabus in class.

**COMMUNICATING WITH THE INSTRUCTOR:** When I interact with you I want to be responsive. However, with the number of students I have 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. I prefer that you email me directly at [suzanne.perry@unt.edu](mailto:suzanne.perry@unt.edu), that way I will be able to reply on my mobile device instead of having to login to Blackboard Learn to reply. However, if you choose to email me through Blackboard Learn, please make sure to set up your Blackboard Learn email settings carefully before you begin to send emails. To do so, you will need to input your preferred email address under the Personal Information tab on Blackboard Learn. Failure to do so will result in you not receiving my reply emails. *Also, please include the section number of the course in the subject line of your email.*
- 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.

**RELIGIOUS HOLY DAY ABSENCES:** Students should inform the instructor as early in the semester as possible if an examination or assignment will be missed due to the observance of a religious holy day as the term is defined by state law.

**INCLEMENT WEATHER POLICY:** Please use your own good judgment during inclement weather. My plan is to hold class whenever the University is open. If you are in doubt, please check the Blackboard Learn course page for an announcement.

**ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES:** Students are responsible for requesting accommodations from the Office of Disability Accommodation, according to its procedures and policies. To verify the eligibility of the student, students are expected to show appropriate documentation to the instructor as soon as possible at the beginning of the semester. If an exam is to be scheduled in the testing center, students must provide the instructor with a testing accommodation form at least one week prior to the exam due date.