

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

**INSTRUCTOR:** Gene Elrod  
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**CLASS TIME:**

Monday, Wednesday, & Friday	9AM	Section 001
Monday, Wednesday, & Friday	10AM	Section 002
Monday, Wednesday, & Friday	12PM	Section 003
Monday, Wednesday, & Friday	1PM	Section 004

**OFFICE HOURS:**

Monday, Wednesday, & Friday	8AM thru 8:50AM
Monday, Wednesday, & Friday	11AM thru 11:50AM
Monday, Wednesday	3PM thru 4PM
All other times	(by Appointment)

**TEXT:** Noreen, Brewer, & Garrison, Managerial Accounting for Managers, 3<sup>rd</sup> edition, McGraw-Hill and McGraw-Hill CONNECT

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

CONNECT Homework	110
Learn Smart Exercises	110
Attendance	75
EXAM I	60
EXAM II	60
EXAM III	60
Exam IV	60
Exam V	60
Exam VI	60
Comprehensive Final	<u>100</u>
Total Points	<u>755</u>

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

672 pts. or more = A	521 pts. or more = C	less than 444 pts. = F
596 pts. or more = B	445 pts. or more = D	



### **GRADING NOTES:**

- a. No other work can be substituted for the required work.
- b. There are NO opportunities for extra credit in this course. Your grade will be determined exclusively on the criteria noted above under Course Point Distribution. Please do not ask me for any extra credit opportunities.
- c. 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.
- d. 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 Learn Smart scores, homework scores, or attendance points until the end of the semester. 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 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 to have points added to your exam score, 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 telephone, therefore, you must see me in person to discuss your exams.

**EXAMS:** Six exams will be administered during the semester as per the attached course schedule. Exams I thru VI will cover material from specific chapters as noted on the Class Schedule. The sixth 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) working all assigned problems, 4) extensive practice time with CONNECT problems as well as the comprehensive Learn Smart customized learning materials, 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 WILL NOT 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 PROVIDED you have apprised me in advance of the class meeting to 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. **I have a zero tolerance policy regarding cellular phones ringing on exam day....if your phone rings,**



**buzzes or vibrates, I take up your exam and you will 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. 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. 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, looked at and attempted to work 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 in class. The best method of study with which to approach accounting is to first read the material, and secondly 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. The Class Discussion problems (most of which will be discussed in class), the Homework assignment for the chapter, and a Practice & Review assignment which includes the majority of all problems not included in the Class Discussion and Homework assignments.

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).

**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 but will not be graded. Rather, you are expected to attempt to work these exercises prior to the class in which they are to be discussed. You will find the class discussion problems at the end of the chapter being discussed. You will also find an assignment in CONNECT called CLASS DISCUSSION PROBLEMS that includes these problems. You should work a problem in CONNECT 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 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 working problems. Simply reading the textbook material will not be sufficient to assure success in this course. **I do expect that, at a bare minimum, each student will work the Class Discussion problems and the Homework assignments found in CONNECT for each chapter we cover.**

**LEARN SMART ASSIGNMENTS:** CONNECT includes an interactive feature called Learn Smart. Learn Smart (hereafter LS) is designed to be used after the textbook material has been read. The LS system will pose questions to you about the chapter. If you answer a question correctly you get credit for the answer. If you answer the question incorrectly, the question will go "back into the stack" to be asked again later in the session. This assignment is an excellent tool to use to develop your understanding of the conceptual issues in the chapter. The LS assignments are worth 10 points each in your course points. Total available points for LS exercises equal 110 (11 chapters worth 10 points each). There is not LS assignment that must be completed for points for Chapter 1. The LS assignments for each chapter are due at the same time that the Homework assignment for the chapter are due (see **HOMEWORK PROBLEMS**).

**HOMEWORK PROBLEMS:** CONNECT contains an assignment for each chapter called Homework Problems. You are required to complete the Homework Problems 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 correctly completing all 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 during which we conclude our discussion of a particular. (Example: Complete discussion of chapter material on Tuesday. Homework and Learn Smart assignments are due by 11:55PM the following Sunday night.) Homework and Learn Smart assignments will not be reopened for any student for any reason. You must plan so that you will be able to complete each Homework and Learn Smart assignment by their due date.

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 (the due date), whichever comes first.

**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 CONNECT 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. **Your attendance at each class meeting will be recorded via a sign-in sheet. Any student found to have signed the daily class sign-in sheet on behalf of another student will be dropped from the class with a grade of WF. Any student for whom a signature was placed upon a sign-in sheet will be subject to being dropped from the class with a grade of WF.**

**ATTENDANCE POINTS:** To encourage your regular attendance, the Total Course Points (see page 1 of this syllabus) for this course includes 75 Attendance points. Each student begins the semester with 75 attendance points in his /her "bank". If you are in attendance at each of the 44 class meetings during the semester, you will retain the 75 points. You will be allowed to miss up to three class meetings without any charge to your point bank. However, after your third missed class, each time you miss a class meeting 3 points will be deducted from your attendance point bank. There are no excused absences. You are either in class or you are not.



**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. Please note that missed classes resulting from a religious holy day observance will not be considered excused in so far as the Attendance points are concerned.

**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 your expulsion from the University. Failure to abide by the university's rules regarding academic dishonesty will not be tolerated in this course. In this course, as noted in CLASS ATTENDANCE above, signing the daily sign-in sheet on behalf of another student or your asking another student to sign-in for you is considered cheating and will be dealt with accordingly. 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 classes will be followed. **Friday, February 21, 2014**, is the last date for students to drop with an automatic grade of W. After this date and through Tuesday, March 25, 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 **Tuesday, March 25, 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 accommodation 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:** I want to be as responsive as possible when I interact with you. 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.

**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 my 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. See CLASS ATTENDANCE above. 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 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.

**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](http://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.

**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.mhhe.com/noreen3e](http://www.mhhe.com/noreen3e) (textbook website)

[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)

Accounting 2020, Class Schedule  
Spring, 2014  
Monday-Wednesday-Friday Classes

Day	Date	Chapter	Topics	To Be Discussed in Class
M	13-Jan		Course Introduction	
W	15-Jan		Introduce CONNECT System	
F	17-Jan	Ch1	Managerial Accounting Overview	
M	20-Jan	No Class	MLK Holiday	
W	22-Jan	Ch 2	Managerial Accounting --Cost Concepts	E2-1,2,3,4,5,6,7 P2-16,22,23
F	24-Jan		Managerial Accounting --Cost Concepts	
M	27-Jan		Managerial Accounting --Cost Concepts	
W	29-Jan	Exam I	Chapters 1 & 2	
F	31-Jan	Ch. 3	Cost-Volume-Profit Relationships	E3-1,2,3,4,5,6,7,8,9,10,11,12
M	3-Feb		Cost-Volume-Profit Relationships	
W	5-Feb	Ch 4	Job Order Costing	E4-1,2,3,4,5,6,7,8,9,21
F	7-Feb		Job Order Costing	
M	10-Feb		Job Order Costing	
W	12-Feb	Exam II	Chapters 3 & 4	
F	14-Feb	Ch 6	Activity Based Costing	E6-1,2,3,4,5,6
M	17-Feb		Activity Based Costing	
W	19-Feb		Activity Based Costing	
F	21-Feb	Ch 5	Variable Costing & Segment Reporting	E5-1,2,4,6,7,8,9,11,14
M	24-Feb		Variable Costing & Segment Reporting	
W	26-Feb		Variable Costing & Segment Reporting	
F	28-Feb	Exam III	Chapters 6 & 5	
M	3-Mar	Ch 7	Differential Analysis--Keys to Decision Making	E7-1,2,3,4,5,6,7
W	5-Mar		Differential Analysis--Keys to Decision Making	
F	7-Mar		Differential Analysis--Keys to Decision Making	
M	10-Mar	No Class	Spring Break	
W	12-Mar	No Class	Spring Break	
F	14-Mar	No Class	Spring Break	
M	17-Mar	Ch 9	Profit Planning	E9-1,2,3,4,5,6,7,27
W	19-Mar		Profit Planning	
F	21-Mar		Profit Planning	
M	24-Mar	Exam IV	Chapters 7 & 9	
W	26-Mar	Ch 10	Flexible Budgets & Performance Analysis	E10-1,2,3,4,5,7,8,19
F	28-Mar		Flexible Budgets & Performance Analysis	
M	31-Mar		Flexible Budgets & Performance Analysis	
W	2-Apr	Ch 11	Standard Costs & Variances	E11-1,2,3,4,5,6,12 E11A-1,2,3,4,5,6,11
F	4-Apr		Standard Costs & Variances	
M	7-Apr		Standard Costs & Variances	
W	9-Apr		Standard Costs & Variances	
F	11-Apr	Exam V	Chapters 10 & 11	
M	14-Apr	Ch 12	Performance Measurements in Decentralized Environ.	E12-1,2,3,4,5,6,7,10
W	16-Apr		Performance Measurements in Decentralized Environ.	
F	18-Apr		Performance Measurements in Decentralized Environ.	
M	21-Apr	Ch 8	Capital Budgeting Decisions	E8-1,2,3,4,5,6,13,22 E8A-1,2,3,4,5,6
W	23-Apr		Capital Budgeting Decisions	
F	25-Apr		Capital Budgeting Decisions	
M	28-Apr	Exam VI	Chapters 12 & 8	
W	30-Apr		Return Exam VI, Provide Final Exam Review Sheet	

Final Examination Schedule:

Departmental Final Exam

Wednesday, May 7, 2014

4 - 6 PM