



**ACCT 2020 Managerial Accounting**  
**Section: 006, CRN: 15263**  
**Meeting on Tuesday/Thursday in BLB015 at 3.30 - 4.50 p.m.**  
**Spring 2014**

**Instructor:** Xudong “Daniel” Li  
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**Office:** BLB 357F  
**Office Hours:** Wednesday 10.30am-12.30pm and by appointment

**Required Textbook/Online-Materials:** Noreen, Brewer, & Garrison, Managerial Accounting for Managers, **3rd edition**, McGraw-Hill and McGraw-Hill CONNECT (a.k.a. CONNECT) Access.

**CATALOG DESCRIPTION:**

This course is to provide an overview of managerial accounting information for business decision making.

**COURSE PREREQUISITE:**

ACCT 2010 with a grade of C or better; ECON 1100; MATH 1100 (or higher). NOTE: This course may not be taken more than twice at UNT.

**COURSE OBJECTIVES:**

This is the first course in the fundamentals of management accounting. 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. The course is intended to provide students with the following topics:

- Product and service costing.
- Cost behaviors and cost-volume-profit relationships.
- Operational budgeting.
- 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. Points are allocated according to the following:

COONNECT Homework	100
CONNECT LearnSmart	100
In-Class ( <u>unannounced</u> ) Quizzes	30
EXAM I-IV 100 each	400
Comprehensive Final	<u>100</u>
Total Points	<u><b>730</b></u>

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

90% or more = A	70% - 79.5% = C	less than 60% = F
80% - 89.5% = B	60% - 69.5% = D	

### **IMPORTANT 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 scantrons. 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. 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. 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, I will post your exam scores on **Blackboard Learn** at my earliest possible convenience. **I may not post quiz scores and homework scores until the end of the semester, so you should keep up with your accumulated quiz and homework grades during the semester.** 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. There is a potential, but not a guarantee that any given exam may be curved based on class performance. You may review your exams and ask for an explanation of the answer; **however, if you contest the grading of the questions, your test may be regarded with an actual grade awarded for all your tests both prior and remaining.** You will then give up any benefit of a curve for that exam and any part and future exams for this course.

**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 and Review assignment which includes the majority of all problems not included in the Class Discussion and Homework assignments.

**The instruction to purchase and enroll yourself on CONNECT is on the last page of this syllabus.**

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 for purposes other than viewing your e-book).

CONNECT 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 CONNECT 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!

### **TUTORING SERVICES:**

The Department of Accounting maintains tutoring lab to assist you with your accounting courses. The accounting lab is located at BLB Room 135. I will post the schedule of the lab on **CONNECT** once it is ready or you can contact the lab directly.

### **EXAMS:**

Five exams will be administered during the semester as per the attached course schedule. Exams I thru IV will cover material from specific chapters as noted on the class schedule. The fifth exam will be a departmental comprehensive Final Exam. 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 CANNOT be dropped.
- 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. 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. **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.
- f. **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 Learn.**

**FINAL EXAM DATE and TIME:** The University sets the ACCT 2020 department exam date and time for this course. There can be no other exam on campus scheduled at this same time.

### **EXAM RULES:**

- a. Phones and Beepers: When you are in my class, your cellular phones, I-phones, Blackberries, etc. are to be turned off or put on silent. Should a student persist in talking on a cell phone during class time, I will take the phone and retain it until the conclusion of the semester. Texting during class is acceptable. On exam days, please have cellular phones and/or beepers turned off and removed from the work 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 or buzzes, I will take up your exam and you will receive the grade you have earned on the work completed to that point.** I will appreciate your observance of these cellular phone rules, namely not making noise. 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 will ask to see your picture ID.

h. At the end of exams when I call “Time” 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 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. 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. **Power point slides and supplementary materials will be posted before the class. You are advised to print off and bring these to class. I will not bring any copies of these slides to class.** Prior to our first class meeting on a particular chapter, I will expect you to have attempted to work the Short Exercises at the end of each chapter and to 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.

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. I expect you to have attempted to solve those problems prior to class. **You will not be successful in this class by working none or only a minimum number of the problems assigned.**

### **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. There is an assignment in CONNECT 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. You must READ the text material! However, 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 CONNECT for each chapter we cover. Although the Class Discussion problems will not be graded, to encourage you to work on the class discussion problems, you might be rewarded with extra credits if you work on those problems on CONNECT for each chapter prior to class.**

**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. **There will be 11 chapter LS exercises for you to take on CONNECT but I will drop your lowest exercise score leaving you with 10 quizzes that will count.** 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 assignments for the chapter are due (see **HOMEWORK PROBLEMS**).

**HOMEWORK PROBLEMS:** CONNECT 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 (11 assignments) each of which is worth 10 points. There is no graded Homework assignment for Chapter 1. **There will be 11 chapter homework for you to take on CONNECT but I will drop your lowest homework score leaving you with 10 homework that will count.** The homework assignment for each chapter must be completed by 11:59PM (Central Standard Time) on the dates indicated on CONNECT. Generally, you will have a minimum of 48 hours (2 full days) after the lecture of that particular chapter to complete the assigned homework. **You are responsible for making yourself aware of the due dates and times through CONNECT.**

**Remember that LearnSmart Assignments and Homework Problems are worth 200 points or about 27% 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!**

**UNANNOUNCED QUIZZES (IN-CLASS QUIZZES):**

On a random basis during the semester, four in-class 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 but I will drop your lowest in-class quiz score leaving you with 3 in-class quizzes that will count.**

**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.

**Although the class attendance is not required, however, if you miss an in-class quiz, you will get zero for that quiz and it will be counted toward your course grade. On a random basis during the semester, I may record your attendance. If you happen to be in the class when I take attendance, your class attendance might be rewarded with extra credits.**

**CLASS PARTICIPATION:**

I expect you to participate in the learning process in the class. I will not grade participation. **However, I will note participation performances during lectures and will take into consideration when assigning final course grades. If you happen to be in the borders of letter grades, a good participation record could reward you with a letter grade.** For example, if you happen to score 89.4% overall, but have a good participation record with me, you will get A. I will treat everyone equally and fairly.

**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. You should notify me the date of the anticipated absence as early in the

semester as possible. **Notification must be made 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.

**DROPPING THE CLASS:** University policy relative to dropping the class will be followed. You can withdraw from this course without a grade of "W" by **Monday, January 27, 2014**. From **Tuesday, January 28, 2014** through **Friday, February 21, 2014**, you must obtain my permission to drop this course with an automatic grade of W. From **Saturday, February 22, 2014** through **Tuesday, March 25, 2014**, 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 **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.

**COMMUNICATING WITH THE INSTRUCTOR:** I want to be responsive to you when you reach out to me for my assistance. 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. If you email me and do not receive my response within 24 hours, please email me again. Please do not email me using Blackboard Learn. Rather email me at: **Daniel.Li@unt.edu**.
- 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.

**BLACKBOARD VISTA:** 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.vark-learn.com](http://www.vark-learn.com)  
[www.youtube.com](http://www.youtube.com) (Search: Susan Crosson)  
[www.principlesofaccounting.com](http://www.principlesofaccounting.com)

Accounting 2020, Section 006 (ACCT 2020.006)  
 Class Schedule  
 Spring 2014  
 TU/TH 3:30pm - 4:50pm.

Day	Date	Chapter	Topics	To Be Discussed in Class
T	14-Jan		Course Introduction	
Th	16-Jan		Introduction to CONNECT System	
T	21-Jan	Ch 1	Introduction to Managerial Accounting	
Th	23-Jan	Ch 2	Managerial Accounting--Cost Concepts	E2-1,2,3,4,5,6,7 P2-16,22,23
T	28-Jan		Managerial Accounting--Cost Concepts	
Th	30-Jan	Ch 3	Cost-Volume-Profit Relationships	E3-1,2,3,4,5,6,7,8,9,10,11,12
T	4-Feb		Cost-Volume-Profit Relationships	
Th	6-Feb	<b>EXAM I</b>	<b>Chapters 1, 2, &amp; 3</b>	
T	11-Feb	Ch 4	Job Order Costing	E4-1,2,3,4,5,6,7,8,9,21
Th	13-Feb		Job Order Costing	
T	18-Feb	Ch 6	Activity Based Costing	E6-1,2,3,4,5,6
Th	20-Feb		Activity Based Costing	
T	25-Feb	Ch 5	Variable Costing & Segment Reporting	E5-1,2,4,6,7,8,9,11,14
Th	27-Feb		Variable Costing & Segment Reporting	
T	4-Mar	<b>EXAM II</b>	<b>Chapters 4, 5 &amp; 6</b>	
Th	6-Mar	Ch 7	Differential Analysis--Keys to Decision Making	E7-1,2,3,4,5,6,7
T	11-Mar	<b>No Class</b>	<b>Spring Break (no class)</b>	
Th	13-Mar	<b>No Class</b>	<b>Spring Break (no class)</b>	
T	18-Mar	Ch 7 (cont)	Differential Analysis--Keys to Decision Making	
Th	20-Mar	Ch 9	Profit Planning	E9-1,2,3,4,5,6,7,27
T	25-Mar		Profit Planning	
Th	27-Mar	Ch 10	Flexible Budgets & Performance Analysis	E10-1,2,3,4,5,7,8,19
T	1-Apr		Flexible Budgets & Performance Analysis	
Th	3-Apr	<b>Exam III</b>	<b>Chapters 7, 9 &amp; 10</b>	
T	8-Apr	Ch 11	Standard Costs & Variances	E11-1,2,3,4,5,6,12
Th	10-Apr		Standard Costs & Variances	
T	15-Apr	Ch 12	Performance Measurements in Decentralized Environ	E12-1,2,3,4,5,6,7,10
Th	17-Apr		Performance Measurements in Decentralized Environ	
T	22-Apr	Ch 8	Capital Budgeting Decisions	E8-1,2,3,4,5,6,13,22 E8A-1,2,3,4,5,6
Th	24-Apr		Capital Budgeting Decisions	
T	29-Apr	<b>Exam IV</b>	<b>Chapters 11, 12, &amp; 8</b>	
	1-May		Course Wrap-up	

Final Examination Schedule:

Departmental Final Exam

Wednesday, May 7, 2014

4 - 6 PM



## student registration information

### course

ACCT 2020.006 - Spring 2014  
with LearnSmart

### instructor

Daniel Li

### section

Section 006

### registration dates

01/01/14 - 05/31/14

### online registration instructions

Go to the following web address and click the **"register now"** button.

[http://connect.mcgraw-hill.com/class/d\\_li\\_section\\_006](http://connect.mcgraw-hill.com/class/d_li_section_006)

This is a unique address for  
**Section 006**

Having trouble registering?  
Get help here: <http://bit.ly/StudentRegistration>