

UNIVERSITY OF NORTH TEXAS
ACCT 3270 SYLLABUS – FALL 2015
COST/MANAGERIAL ACCOUNTING

Instructor: Don W. Finn, PhD

Meeting time: ACCT 3270, Section 001: 9:30 a.m. – 10:50 a.m., BLB 005
ACCT 3270, Section 003: 11:00 a.m. – 12:20 p.m., BLB 005

Office Hours: Tuesday/ Thursday (12:30 p.m. – 1:30 p.m.) or by appointment

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COURSE COMMUNICATION: The primary communication method outside of class will be through E-MAIL AND BLACKBOARD). All email will be sent to your UNT eagle net account. If that is not your primary e-mail address, please login to your UNT account and forward all UNT e-mail to your active email account.

BLACKBOARD: The course is supported by the Blackboard Learn course delivery system. I will use Blackboard to communicate with you, to provide you with course materials, including course syllabi, handouts, PowerPoint Slides, and assignments. Each student will receive a Blackboard login and password through the college of business website (you will need to locate the blackboard link (in black with white letters) at the very top of the page <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. 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 certainly not professionally productive) and reasonably hope to attain a grade higher than "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.

TEXT AND OTHER REQUIRED MATERIALS:

Cost Accounting: A Managerial Emphasis, by Horngren, Datar, Foster, Rajan, Ittner, 15th edition, 2015, Prentice Hall. (Note: electronic textbooks combined with MyAccountingLab is the least expensive option.)

MyAccountingLab: To access this learning module you will upload the 'pdf' Pearson attachment in Blackboard from Course Syllabus and Schedule section. 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.

PRENTICE HALL MY ACCOUNTING LAB (MAL): Along with your course textbook you will need to purchase access to Prentice Hall'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 included in your Blackboard Learn course materials. **Make sure to register with an email address that you will check regularly.** I will send class emails and announcements 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>

MAL QUIZZES: During the semester there will be 11 chapter quizzes to take on MAL. Due dates for quizzes are posted on your course schedule. Quizzes WILL NOT be made up...no exceptions! Each quiz will be worth 5 points for a total of 50 points available to you from quizzes. I will drop your lowest quiz score leaving you with 10 quizzes that will count. Quizzes will be timed and vary between 30 – 60 minutes. From the time you begin a quiz, you will have 30, 45, or 60 minutes. You will only have one chance to login and take the quiz. Quizzes may not be taken more than one time. If you experience technical difficulties with the MAL website that prevent 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 smart phone 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.
3. I will not re-open a quiz without the incident number.

Accounting Lab. The department offers an accounting lab which will assist you in checking your homework. Lab appointments are available online. You may also obtain assistance from the lab workers regarding solutions for extra problems. The lab workers are not trained tutors (they are usually graduate students). They will do their best to help you.

Tutoring. Tutoring services (for extra expense) can be acquired through the following private company <http://www.dentontutoring.com/Contact-Us.html>. There may be other tutors available through CLEAR.

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. You will find the class discussion problems at the end of each chapter in your textbook. There is an assignment in MAL that 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. Plan to come to class with questions about the problems you attempted and with which you had difficulty. You may not completely understand each problem you attempt prior to class, 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 reading the textbook *and* working problems.

SUMMARY OF GRADING COMPONENTS AND GRADE SCALE:

Examinations (3)	300 points
MyAccountingLab Quizzes ¹	50 points
Student Organization Attendance ²	10 points (bonus point opportunity)
Comprehensive final exam	<u>120 points</u>
Total available course points	<u>470 points</u>

¹You will be required to take 11 online quizzes during the semester and the highest 10 quiz grades will be counted toward your final quiz grade. Each will be worth 5 points and for a maximum of 50 points. All online quizzes will have a due date for completion and you are responsible for taking the online quiz before the deadline for that chapter. Further details related to deadlines, quiz attempts and how to handle connection issues will be given to you on Blackboard Learn early in the semester. No make-up quizzes will be given for missing these assignments.

²Attending a student organizational meeting (10 points): If you attend one meeting of a UNT student organization during the semester and write (typed) a long-paragraph summary of the meeting and turn it in you can receive bonus credit. The last day to turn in this assignment is November 19.

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. Moreover, you are responsible for helping me teach you, which is difficult to do when you are absent. 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.

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 homework 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 student counseling 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*.

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. To help you fulfill your ethical responsibilities as a student, the rules for each graded assignment or exam will appear on the assignment sheet or exam. 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>.

SPECIAL ASSIGNMENTS, EXAMINATIONS, AND EVALUATIONS:

Examinations: Individual performance on examinations accounts for almost 65% of total course points. Three 80-minute exams will be given on the dates indicated in the topical outline. In addition, a 2-hour comprehensive multiple-choice final exam will be given during the final exam period. Semester exams may contain problems, multiple-choice questions, or essay questions focusing on the reasons behind specific

accounting concepts and procedures.

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 *prior* approval. 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 in calculating the points for the missed exam. 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 (**two weeks**) after the exam/quiz is returned. After that period, all grades are final. Finally, neatness and legibility of exams for numerical 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.

RELIGIOUS HOLY DAY ABSENCES: Students should inform the instructor as early in the semester as possible if you will miss an examination or assignment to observe a religious holy day as the term as 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 site for our course for an announcement.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES: Please note the guidelines for the arrangement of testing 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 when they first request accommodation. Students are to provide a written request for each test accommodation to their instructor (an e-mail will suffice provided you have received a reply from the instructor).

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<i>Class</i>	<i>Date</i>	<i>Topic</i>	<i>Chapter</i>	<i>Assignments/Problems</i> (Problems Due on Date Assigned)	<i>MAL Due Date</i> (11:00 p.m.)
1	8-25	Introduction and Competency Exam			
2	8-27	<i>The Manager and Management Accounting</i>	1, 2	Ch. 1 - 24, 25 Ch. 2 - 16, 17, 22	Chapter 1 Sept 6
3	9-1	<i>An Introduction to Cost Terms and Purposes</i>	2	24, 30, 34, 35	Chapter 2 Sept 6
4	9-3	<i>Cost-Volume-Profit Analysis</i>	3	16, 18, 22	
5	9-8	<i>CVP ... (Appendix not included))</i>	3	31, 43, 45, 48	Sept 13
6	9-10	<i>Job Costing</i>	4	19, 22	
7	9-15	<i>Job Costing ... (continued)</i>	4	25, 26, 37	Sept 20
8	10-1	<i>Process Costing (Appendix not included)</i>	17	16, 17	
9	10-6	<i>Process Costing (continued)</i>	17	19, 20, 21, 22	
10	10-8	<i>Process Costing (continued)</i>	17	26, 27	Sept. 27
11	9-29	EXAM I (Chapters 2, 3, 4, 17)			
12	9-17	<i>Activity-Based Costing and Activity-Based Management</i>	5	17, 18	
13	9-22	<i>ABC (continued)</i>	5	19, 25	
14	9-24	<i>ABC (continued)</i>	5	30, 31	Oct 11
15	10-13	<i>Master Budget and Responsibility Accounting¹</i>	6	20, 22	
16	10-15	<i>(Appendix included in this chapter)</i>	6	27, 33	
17	10-20	<i>Master Budget (continued)</i>	6	30	Oct 25
18	10-22	<i>Inventory and Costing Capacity</i>	9	16, 17	
19	10-27	<i>Inventory ... (continued)</i>	9	22	
20	10-29	<i>(Appendix not included)</i>	9	23, 24	Nov 1
21	11-3	EXAM II (Chapters 5, 6, 9)			
22	11-5	<i>Flexible Budgets, Direct-Cost Variances, and Management Control</i>	7	18, 21	
23	11-10	<i>(Appendix not included)</i>	7	22, 24	Nov 15
24	11-12	<i>Flexible Budgets, Overhead Cost Variances, and Management Control</i>	8	16, 17	
25	11-17	<i>Flexible Budgets ... (continued)</i>	8	18, 19, 23	
26	11-19	<i>Flexible Budgets (continued)</i>	8	28, 29	Nov 22
27	11-24	EXAM II (Chapters 7, 8)			
	11-26	THANKSGIVING			
28	12/1	<i>Decision Making and Relevant Information</i>	11	17, 19, 20	
29	12-3	<i>Decision Making ... (continued)</i>	11	21, 22, 23	Dec 6
30	12/10	COMPREHENSIVE FINAL EXAM (120 pts.)	Section 001	December 10 8:00 a.m. – 10:00 a.m.	
30	12/8	COMPREHENSIVE FINAL EXAM (120 pts.)	Section 003	December 8 10:30 a.m. – 12:30 p.m.	

¹ You should start problem 30 early so that you will complete it prior to the class assignment.