

ACCOUNTING 2020
PRINCIPLES OF ACCOUNTING II (Managerial Accounting)
Spring, 2015 COURSE SYLLABUS

INSTRUCTOR: Dr. Bruce Runyan
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CLASS TIME: Monday, Wednesday, & Friday 12:00 Section 003
Monday, Wednesday, & Friday 1:00 Section 004

OFFICE HOURS: Monday, Wednesday 2:30 - 5:00
And by appointment

TEXT: Braun & Tietz, Managerial Accounting 4e, Pearson Education,
Pearson 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 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 an 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:

MAL Homework	100
Chapter Quizzes	100
EXAM I	60
EXAM II	60
EXAM III	60
Exam IV	60
Exam V	60
Comprehensive Final	<u>100</u>
Total Points	<u>600</u>

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

540 pts. or more	= A	479 to 420 pts.	= C	less than 360 pts.	= F
539 to 480 pts.	= B	419 to 360 pts.	= 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 for extra credit opportunities.
- c. Except for the comprehensive Final, in-class exams will be returned to you as soon as possible during a class meeting following an exam. We will discuss 3 or 4 of the most frequently missed questions on the exam at that time. If you wish to discuss other problems on your exam, please see me during my office hours or contact me via email. Due to Federal HIPPA regulations, I am not allowed to discuss a particular student's exam results where other students can over-hear the discussion. Therefore, please refrain from asking questions regarding your specific exam immediately before or after class, in the hallway, or in the elevator. I also cannot discuss your exam scores on the telephone, therefore, you must see me in person to discuss your exams.
- d. 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.
- e. For each exam and quiz during the semester, including the Final Exam, I will post your exam/quiz scores on Blackboard at the earliest possible time. I will not post any Homework scores but they will be available in MAL. Please do not call or email me to discuss your exams or to be told your exam scores prior to the exam being returned to you.
- f. 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 and your exam score needs to be corrected, I will do so but only if you have brought the question/issue to my attention within one week of our in-class review. After that time I will not alter your recorded exam score.

EXAMS: Six exams will be administered during the semester as per the attached course schedule. Exams I thru V 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 (and sometimes re-reading) of the text material and study of the end-of-chapter materials found in the textbook, 2) working all assigned problems, 3) use of the textbook's website resource material for sample quizzes and additional problems, 4) practice with any supplemental problems, and 5) extensive practice time with Study Plan section of MAL and other materials available on the textbook website.

Please note the following:

- a. It is required that you take each of the Exams in this course. If you miss an Exam a zero will be recorded.
- b. Once an Exam grade is recorded it CANNOT be dropped. I DO NOT DROP YOUR LOWEST EXAM GRADE AT THE END OF THE SEMESTER.
- c. 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 except as noted below in the section on "EXCUSED ABSENCES...."** 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 very rare cases)) and must be supported by written 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 any exam you will miss.
- d. 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. You are responsible for monitoring your Blackboard account and noting all changes to the Class Schedule or this Syllabus.

EXAM RULES:

- a. PDA's, Tablets, and Laptops: On exam days, please have PDAs, tablets, and laptops turned off and removed from your desk surface. Please remove all ear pieces and/or Blue-Tooth devices. You may not use your PDA 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: Students are responsible for providing their own calculators for exams and quizzes in this class. These calculators only need to be simple calculators with no more than addition, subtraction, multiplication, and division functionality, however, more complex calculators with advanced capabilities are not restricted from use. You may not use your cell-phone or tablet as a calculator. Again, calculators will **NOT** be provided by the University for exams and quizzes.
- c. No books or notes may be used during exams. All material you bring to class with you must be placed on the floor at the front or back wall of the classroom.
- 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, however, don't enter the classroom until you are ready to take the exam. Last minute studying needs to be done in the hallway prior to entering the classroom.
- 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.
- i. An important aspect of success in business is the ability to follow both verbal and written instructions. Points will be taken off of exam scores if students are unable to follow instructions concerning how to label and identify their exams and matching scantron documents.

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. These materials are ripe fruit for pop quizzes. 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 spend some time discussing the concepts contained therein but by no means will my lectures be comprehensive. The concepts to be mastered in this course and the official material that presents them is the textbook that was chosen for this course. Careful consideration was given to which textbook most adequately fulfilled the requirements for this course assessed by the College of Business Academic Committees. My contribution to your learning experience is to assist in your mastering of the materials presented in the textbook. As such, I will attempt to expound upon those topics and concepts that have shown to be more problematic to students in the past, but the best approach is to come to class prepared to ask questions regarding any concepts from the chapter that you specifically do not understand. Rather than spending class time lecturing about concepts I have chosen from each chapter, time can better be spent solving exercises and problems....applying the concepts about which you have read in the textbook and may be struggling with. 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 the day they are worked in class and it's possible you will be called upon during class to assist with their solutions. The "Class Discussion" problems **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 if you only work a minimum number of the problems assigned.

PEARSON MY ACCOUNTING LAB: Along with your course textbook **you will need to purchase** access to Pearson's online package called 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, the **Homework**

assignment for the chapter, and a Practice and Review assignment. The **Homework** assignment for each chapter will be the only assignment that is graded and used in the computation of your final 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!).

We will be referring to the textbook often during class therefore, **I will expect that you come to class with your textbook or e-book.**

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 generally not contain problems that require significant calculations. Each quiz will be worth 10 points, with the lowest quiz grade being dropped, for a total of 100 points available to you from Quizzes. Quizzes can be given in class or as an assignment in MAL and will generally be unannounced. You are responsible for attending class and monitoring both your Blackboard & MAL accounts to make sure and complete all quiz assignments prior to their assigned deadlines.

CLASS DISCUSSION PROBLEMS: The “Class Discussion” exercises listed on the right side of the Class Schedule should be worked as preparation for their respective class meetings. **Class Discussion** problems **will not** be graded. You will find the **class discussion** problems at the end of the chapter of the textbook being discussed and they correspond to the **Class Discussion** problems assignment in MAL. You should work the **Class Discussion** problems in MAL until you get them completed correctly. We will work and discuss as many of these problems as possible during our class meetings so you should come to class with questions about those 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 in class. 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 have time available (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. **It is expected, at a minimum, that 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 (see COURSE POINT DISTRIBUTION above). There is a Homework assignment for Chapters 2 – 4 & 6 - 12 (10 assignments); each of which is worth 10 points. You can earn a total of 100 grade points for correctly completing each of the Homework Problem assignments. The Homework assignment for each chapter must be completed by 11:00PM (Central Standard Time) on the day following the day we conclude our class discussion of a particular chapter. (Example: Complete discussion of chapter material on Tuesday. Homework assignment is due by 11:00PM the following day, Wednesday.) The Homework due dates for each Chapter are outlined in the Class Schedule posted on Blackboard and 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 for a maximum of 5 attempts; or until the window for that chapter's assignment closes. Partial credit is given for partially completed homework problems so use the 80/20 rule wisely.

If you have problems with MAL at any time, you must contact the Pearson helpdesk immediately to attempt to resolve the problem. Contacting the instructor will not be of any assistance. The Pearson helpdesk can be contacted online or by telephone. When you contact the helpdesk for assistance you must obtain an Incident Number for your issue. I am sorry, but students who report issues they had

with MAL will not be able to receive further assistance from the Instructor or the Pearson UNT Representative if they do not have a related incident number documenting the work previously done by the Pearson technicians on their Incident. Unfortunately, hardware issues such as computers/laptops crashing or internet not working are not legitimate reasons to re-open a homework assignment for a student. Each chapter is discussed for a minimum of one week before the homework assignment is due. During that time all students are responsible for scheduling enough time at a working computer with adequate internet access to complete the assignments. It is difficult to walk 100 yards on the UNT campus in any direction without running across an available computer with internet access. Use these readily available resources if need be, you paid for them in your tuition.

CLASS ATTENDANCE: Regular attendance and quality class preparation are essential elements for success in this course. The subject matter in this course is not extremely difficult but can be quite challenging to many students. Therefore, to fully understand this material you should avail yourself of all of the textbook 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.

EXCUSED ABSENCES BASED ON RELIGIOUS BELIEFS or UNT SPONSORED ACTIVITIES: A student who misses an examination or other assignment due to the observance of a religious holy day or required attendance at a UNT School sponsored event (i.e. student athletes, etc.) 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 they will be absent. 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. **Monday, March 2, 2015**, is the last date for students to drop with an automatic grade of W. After this date and through **Tuesday, April 7, 2015**, any student wishing to drop the class must have the instructor's approval in order to receive a grade of W. 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. Email is the preferred manner of communication. If you email me, do not assume that I received your email unless I confirm receipt. ALWAYS include your full name and section number when

communicating with me using email. This protocol should be followed even if I am familiar with you as a student and know your name.

- b. 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. You should follow all phone calls up with an email communication as well.
- c. When you do 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.

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. Soon after the first Exam, I will create a seating chart and, for the remainder of the semester I will expect you to sit in the seat on the chart. On exam days, I reserve the right to re-assign seats. Re-assigned seating will apply to that exam day only and 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. 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.

PDAs, Tablets, and Laptops can be distracting to your fellow classmates and should only be used for taking notes, class exercises, and emergency communications. When class begins, all PDAs, Tablets, and Laptops should be put in silent mode. Devices that become distracting to the class in any way will be confiscated until the end 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. On Blackboard for ACCT 2020 you should find sections for the following items:

1. Class Announcements
2. Class Syllabus and Class Schedule
3. Course Gradebook
4. Class Discussion problem solutions
5. Instructor PowerPoints
6. Pearson Student PowerPoints
7. Chapter Outlines
8. Quizzes & Exams
9. Other Miscellaneous postings.

I use the Blackboard system extensively during the semester to communicate with students. Changes to this Syllabus or other class structure or schedules will be communicated through the Blackboard system. Students are responsible for monitoring their Blackboard account and the associated email address connected to their Blackboard account. 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 are posted online

at the following URL <http://www.cob.unt.edu/lab/tutor.php> . Please note a change starting this semester requires all Accounting Lab users to make an appointment. 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.

Your success not only in this course but throughout your UNT career is important to me, 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!

Good luck this semester!

Accounting 2020, Class Schedule
Fall, 2014
Tuesday--Thursday Classes

23-Jan	Ch. 2	Building Blocks of Managerial Accounting	E2-18,21,22,23,24,25,26,27, & 28
26-Jan		Building Blocks of Managerial Accounting	
28-Jan		Building Blocks of Managerial Accounting	
29-Jan	---	Chapter 2 Homework due by 11:00pm	
30-Jan	Ch. 3	Job Costing	E3-18,19,20,22,23,24,27, & 28
2-Feb		Job Costing	
4-Feb		Job Costing	
6-Feb		Job Costing	
7-Feb	---	Chapter 3 Homework due by 11:00pm	
9-Feb	Exam I	Chapters 2 & 3	
11-Feb	Ch 4	Activity Based Costing, Lean Operations, & the Costs of Quality	E4-17,18,19,20,23,24,33 P4-43
13-Feb		Activity Based Costing, Lean Operations, & the Costs of Quality	
16-Feb		Activity Based Costing, Lean Operations, & the Costs of Quality	
17-Feb	---	Chapter 4 Homework due by 11:00pm	
18-Feb	Ch 6	Cost Behavior	E6-21,22,23,24,27,34,35,37, & 38
20-Feb		Cost Behavior	
23-Feb		Cost Behavior	
25-Feb		Cost Behavior	
26-Feb	---	Chapter 6 Homework due by 11:00pm	
27-Feb	Exam II	Chapters 4 & 6	
2-Mar	Ch 7	Cost Volume Profit Analysis	E7-17,18,19,20,21,22,23,24,26,27,28,29,30,32,33,35,
4-Mar		Cost Volume Profit Analysis	& 36
6-Mar		Cost Volume Profit Analysis	
9-Mar		Cost Volume Profit Analysis	
10-Mar	---	Chapter 7 Homework due by 11:00pm	
11-Mar	Ch. 8	Relevant Costs for Short-Term Business Decisions	E8-16,17,19,20,21,22,23,24,25,26,27, & 28
13-Mar		Relevant Costs for Short-Term Business Decisions	
16-20 Mar	no class	*** SPRING BREAK ***	
23-Mar		Relevant Costs for Short-Term Business Decisions	
25-Mar		Relevant Costs for Short-Term Business Decisions	
26-Mar	---	Chapter 8 Homework due by 11:00pm	
27-Mar	Exam III	Chapters 7 & 8	
30-Mar	Ch. 9	The Master Budget	E9-17,19,20,21,22,23,24,27,28,29,30,33, & 34
1-Apr		The Master Budget	
3-Apr		The Master Budget	

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