

University of North Texas
ACCT 3270 Syllabus – Spring 2015
Cost/Managerial Accounting

Instructor: Richard Carroll, CPA, CIA, CISA
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Class time: Section 001: 2:00 p.m. – 3:20 p.m., BLB 090
Section 002: 3:30 p.m. – 4:50 p.m., BLB 015

Office Hours: Monday & Wednesday (5:00 p.m. – 6:00 p.m.) or by appointment

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 reasonably hope to attain a grade higher than "C". Rather, you must develop your analytic and conceptual thinking skills so as to find solutions that satisfy management's needs.

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

- Recognize that Cost accounting is a forward (and backward) accounting tool.
- Understand the theory and concepts underlying cost accounting management systems.
- Describe common cost accounting tools and models and apply them to solve problems
- Extract relevant accounting issues from a business problem.
- Identify relevant information related to an accounting issue of a business problem
- Enhance your interpersonal skills.
- Develop and improve your analytical thinking and problem solving skills.

SUMMARY OF GRADING COMPONENTS AND GRADE SCALE:

Examinations (3)	300 points
MyAccountingLab Quizzes ¹	100 points
MyAccountingLab homework	80 points
Comprehensive final exam	<u>120 points</u>
Total available course points	<u>600 points</u>

Final letter grades will be determined on a standard average scale where: **A** = 90% or above (540 pts), **B** = 89% to 80% (480 pts), **C** = 79% to 70% (420 pts), **D** = 69% to 60% (360 pts), and **F** = below 360 points.

¹You will be required to take 11 pop quizzes during the semester and the highest 10 quiz grades will be counted toward your final quiz grade. Each will be worth 10 points; for a maximum of 100 points. Any online quizzes will have a due date for completion and you are

responsible for taking the online quiz before the deadline for that chapter. No make-up quizzes will be given for missing these assignments.

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.

TEXT AND OTHER REQUIRED MATERIALS:

Cost Accounting: A Managerial Emphasis, by Horngren, Datar, Foster, Rajan, Ittner, 15th edition, 2015, Prentice Hall.

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.

PEARSON 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 posted on Blackboard. **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.

MAL QUIZZES: Quizzes will be timed. From the time you begin a quiz, you will have thirty (30) minutes in which to complete it, and 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 unless you send me an email prior to the due date and you include an incident number from Pearson. 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.

Quizzes WILL NOT be made up...no exceptions.

EXAMINATIONS:

Examinations: Three 80-minute exams will be given on the dates indicated in the Class Schedule. 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.

COURSE COMMUNICATION: The primary communication method outside of class will be through E-MAIL AND BLACKBOARD). All email will be sent to the email address you have attached to your Blackboard 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 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/>).

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 if you are absent. 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. 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>.

CHANGES TO THE SYLLABUS OR CLASS SCHEDULE: A syllabus and the class schedule are tools to help you plan your time. Every effort is made to make them as complete as possible, but there may be occasions when changes are required. Future deviations from this syllabus or the class schedule will be announced in class and posted on Blackboard.

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 is defined by state law.

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

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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Day	Date	Chptr	Topic	Homework (Due by 11:00pm on Date Assigned in MAL)
We	1/21	1	Introduction; <i>The Manager and Management Accounting</i>	23 , 24 , 25
Mo	1/26	2	<i>An Introduction to Cost Terms and Purposes</i>	12 , 16, 17, 22
We	1/28	2	<i>An Introduction to Cost Terms ... (continued)</i>	25, 30, 34, 35 , 40
Fr	1/30	--	Chapter 1 & 2 homework due by 11:00pm	
Mo	2/2	6	<i>Master Budget and Responsibility Accounting</i>	19 , 21, 22
We	2/4	6	<i>Master Budget and (Appendix is included for this chapter)</i>	30 , 33 , 35
Fr	2/6	--	Chapter 6 homework due by 11:00pm	
Mo	2/9	5	<i>Activity-Based Costing and Activity-Based Management</i>	17, 18
We	2/11	5	<i>Activity-Based Costing and ... (continued)</i>	19, 25
Mo	2/16	5	<i>Activity-Based Costing and ... (continued)</i>	29, 30, 31
We	2/18	--	Chapter 5 homework due by 11:00pm	
We	2/18		EXAM I (Chapters 1, 2, 5, 6)	
Mo	2/23	3	<i>Cost-Volume-Profit Analysis (Appendix is NOT included)</i>	16, 18
We	2/25	3	<i>Cost-Volume-Profit Analysis (continued)</i>	22, 31, 43
Mo	3/2	3	<i>Cost-Volume-Profit Analysis (continued)</i>	44 , 46 , 48
We	3/4	--	Chapter 3 homework due by 11:00pm	
We	3/4	4	<i>Job Costing</i>	19
Mo	3/9	4	<i>Job Costing ... (continued)</i>	22, 25, 26, 37
We	3/11	--	Chapter 4 homework due by 11:00pm	
We	3/11	17	<i>Process Costing (Appendix is NOT included for this chapter)</i>	16, 17
Mo	3/16	n/a	*** Spring Break ***	
We	3/18	n/a	*** Spring Break ***	
Mo	3/23	17	<i>Process Costing (continued)</i>	19, 20, 21, 22
We	3/25	17	<i>Process Costing (continued)</i>	26, 27
Fr	3/27	--	Chapter 17 homework due by 11:00pm	
Mo	3/30		EXAM II (Chapters 3, 4, 17)	
We	4/1	7	<i>Flexible Budgets, Direct-Cost Variances, and Management Control</i>	18, 21
Mo	4/6	7	<i>Flexible Budgets, Direct-Cost Variances..(Appendix NOT included)</i>	22, 24
Tu	4/7	--	LAST DAY TO DROP	
We	4/8	--	Chapter 7 homework due by 11:00pm	
We	4/8	8	<i>Flexible Budgets, Overhead Cost Variances, & Management Control</i>	16, 17 , 18
Mo	4/13	8	<i>Flexible Budgets, Overhead Variances ... (cont)</i>	19, 23 , 28 , 29
We	4/15	--	Chapter 8 homework due by 11:00pm	
We	4/15	9	<i>Inventory Costing and Capacity Analysis (Appendix is NOT included)</i>	16, 17
Mo	4/20	9	<i>Inventory Costing and ... (continued)</i>	22
We	4/22	9	<i>Inventory Costing and ... (continued)</i>	23, 24
Fr	4/24	--	Chapter 9 homework due by 11:00pm	
Mo	4/27	11	<i>Decision Making and Relevant Information</i>	17, 19 , 20
We	4/29	11	<i>Decision Making and Relevant Information</i>	21, 22 , 23
Fr	5/1	--	Chapter 11 homework due by 11:00pm	
Mo	5/4	--	EXAM III (Chapters 7, 8, 9 , 11)	
We	5/6	--	<i>Review for Final Exam</i>	
We	5/13		COMPREHENSIVE FINAL EXAM (120 pts.)	