

ACCT 5130.001
Spring 2015

Professor Neil Wilner
Office: BLB 385M

Office Hours:
M, T 5:00-6:20
and by appointment

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Class: M 6:30 - 9:20 BLB 140

Textbook: Managerial Accounting – Hilton and Platt 10th Edition Customized Version

Grading:	Group Cases	15% (7%, 8%- Arrange your schedule to be present)
	In-class cases	10% (5% each. Arrange your schedule to be present)
	Analyze this	4% (Arrange your schedule to be present)
	Strategy Cases	10% (5% each. Arrange your schedule to be present)
	MCI	10%
	EXAM I	18%
	EXAM II	18%
	HW Manager	<u>15%</u> (It is your responsibility to know when these are due!)
	Total	100%

Note: There is a possibility of earning extra credit if I get requests from PhD students to have you fill out surveys or questionnaires.

Course Objective: This course will focus on the preparation of information to assist management with planning, control, and decision-making. Improving team-based, written, and oral communication skills are a primary emphasis of this course. Students should, at the completion of the course, have an understanding of managerial accounting concepts and their relevance to decision-making and strategy, and should have developed skills in communicating managerial accounting information to decision-makers in both written and oral formats. **You will have to use your creativity and understanding of the materials to do the group assignments. You will feel that you want more information than I am giving you to do these assignments. Please get used to it as it mirrors the world you are now working in or will be going into upon graduation.**

Team Format: You will work in teams in which you will play the role of managerial accountants within a company. Your company's line of business is the production of one, three and five subject notebooks. You will receive three group assignments. Assignments will require you to produce written reports on managerial accounting topics.

The course meets once a week. Group assignment deadlines are already on the syllabus. Feedback will be given on the Group Cases and I will work with you to get the grade up to a 10. I will do this through your initial submission and one iteration (if needed) with my comments. I will NOT give feedback on either Strategy Case submission. **MCI** deadlines are also on the syllabus and accepted in class only with **ONE** exception.

Attendance: Attendance will not be taken in this course. But please note that if you are not here for a group assignment you may receive a zero for that assignment from your group or from me.

Grading: This course has two exams and grades based on team projects, and individual assignments. The instructor will assign total points for each project to each team. The team is then responsible for evaluating if each group member contributed enough to be given the points. The evaluation should be returned to the instructor as directed. Non contributors should be identified early so they can be warned or fired.

Policies:

1. Missed exams must be allowed for before the exam date. If you miss an exam without prior approval you forfeit the appropriate percentage of your grade unless you have a documented excuse. **Exams can and will cover points specifically covered or emphasized in class.**
2. Meetings Structure - Meetings, other than tests, will be combinations of lecture, problem solving, and cases. Student participation is greatly encouraged, although not explicitly rewarded. Every homework problem should be attempted. Problems will be gone over to the extent time permits.
3. Attendance - Perfect class attendance is a necessity. Our course schedule does not permit time for redoing a topic once discussed. Office hours are not meant for repeating lectures to non-attendees!

In accordance with state law, a Student absent due to the observance of a religious holiday may take examinations or complete assignments scheduled for the days missed, including those missed for travel, within a reasonable time after the absence. Students should notify the instructor in each course of the date of the anticipated absence as early in the semester as possible. Only holidays or holy days observed by a religion whose place of worship is exempt from property taxation under Section 11.20 of the Tax Code may be included. A student who is excused under this provision may not be penalized for the absence, but the instructor may appropriately respond if the student fails satisfactorily to complete the assignment or examination.

4. Homework – **Make sure you know the Connect deadlines.** Homework problems will be gone over where feasible. The answers will be made available on-line. You cannot pass this course without making a serious attempt at the problems as this is your best preparation for the exams.
5. ADA STATEMENT
The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the Office of Disability Accommodation website at <http://disability.unt.edu>. You may also contact them by phone at (940) 565-4323.

6. Academic Dishonesty - The UNT code of Student Conduct and Discipline provide penalties for misconduct by students, including academic dishonesty.

Students caught cheating or plagiarizing will receive a "0" for that particular assignment or exam [or specify alternative sanction, such as course failure]. Additionally, the incident will be reported to the Dean of Students, who may impose further penalty. According to the UNT catalog, the term "cheating" includes, but is not limited to: a. use of any unauthorized assistance in taking quizzes, tests, or examinations; b. dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c. the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d. dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e. any other act designed to give a student an unfair advantage. The term "plagiarism" includes, but is not limited to: a. the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment; and b. the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

Penalties: If you engage in academic dishonesty related to this class the case will be referred to the Dean of Students for appropriate disciplinary action. A link to the academic integrity policy is:

<http://vpaa.unt.edu/academic-integrity.htm>

7. Drop and Retake Policy

- The last day to drop this course with an automatic W and no consent is Monday, February 2nd. Last day to drop with an automatic W with consent is Monday, March 2nd. Last day to drop with consent where a WF may be given is Friday, April 24th.
- Per accounting department policy any student dropping (or withdrawing from the university) after Monday, March 2nd will receive a WF unless they are earning a grade of D or better in the class.
- Accounting department policy allows only one (1) retake of any course in which the student has earned a prior grade, including WF (but not W).

8. **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 Dean of Students 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 <http://deanofstudents.unt.edu>.

9. **ACCESS TO INFORMATION – EAGLE CONNECT**

Your access point for business and academic services at UNT occurs within the my.unt.edu site <http://www.my.unt.edu>. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail: <http://eagleconnect.unt.edu/>

10. **RETENTION OF STUDENT RECORDS**

Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Blackboard online system, including grading information and comments, is also stored in a safe electronic environment for one year. You have a right to view your individual record; however, information about your records will not be divulged to other individuals without the proper written consent. You are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university's policy in accordance with those mandates at the following link:

<http://essc.unt.edu/registrar/ferpa.html>

11. **SUCCEED AT UNT**

As part of the "Succeed at UNT" initiative, it is suggested that the following language be included in course syllabi:

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. And, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent.

To learn more about campus resources and information on how you can achieve success go to succeed.unt.edu.

12. 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. Administration of the SETE, will remain open through the week of finals.

13. **EMERGENCY NOTIFICATION & PROCEDURES**

UNT uses a system called Eagle Alert to quickly notify you with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at <http://www.my.unt.edu>. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Blackboard for contingency plans for covering course materials.

14. HW scale based on total points obtainable:

90% on Connect = 15 points

80% on Connect = 12 points

70% on Connect = 10 points

Less than 70 % = 0 points

15. **URL for Connect:**

<http://connect.mheducation.com/class/n-wilner-copy-of-denton-spring-2015>

If the hyperlink does not work then paste the address into your browser. Also see the quote below from a fellow student for handling a potential problem.

“I was able to buy the book online via the link you sent. The only problem I encountered was when I entered in my payment information it kept telling me to update my school even though I had selected University of North Texas (Denton) from the drop down box. I ended up clicking the "my school's not listed" link and typed in University of North Texas (Denton) myself. It then went through. I wanted to give you a heads up in case anyone else has the same issue.”

ACCT 5130

Assignment 1 (Adapted with permission from materials created by Professor Christine Denison at Iowa State University):

Group Policies and Organizational Vision and Strategy

You have a multi-level assignment this week. Your group is to form a company and define it, develop an organizational structure and policies, and prepare a series of write-ups to be handed in February 10th for feedback and February 18th for grading.

Forming Your Company

You should form a company that manufactures one, three and five subject notebooks. You will prepare two reports over the semester regarding and the analysis of two projects. Here are a few suggestions you may want to follow:

- It would be good to model your company on a real-world firm of which you can gain knowledge. For example, one that has information readily available on the internet. That way, when you are asked to generate numbers such as the standard cost of materials in your industry, you have a source you can turn to.
- If you can't find this information on the internet then you should at least look at a few stores selling the product. Look at the price points for various quality levels of notebooks so you can have realistic revenue and cost numbers for later assignments.
- It is best to keep your company as simple as possible. Keep your product lines down to the three mentioned.

Four Paragraph Summary

Prepare a summary of your company in **four** paragraphs in whatever format you wish – just make it look **professional** and **interesting**. The four paragraphs should include the following:

- The name of your company and its employees,
- Your company's lines of business,
- A vision statement for your company,
- A statement of long-term organizational strategy for your company. I will pay a lot of attention to the strategy as future decisions must fit it or further it.

Value Chain

You should have a separate page added to your four paragraph summary, described above, which presents your companies value chain. This page may be in the form of a flow chart or a list. That is your decision. But you must have at least three activities in each classification – Upstream, Process, and Downstream.

Balanced Scorecard:

A balanced scorecard with **one** goal listed for each of the four dimensions. Each goal then **must** have a way to measure it also explicitly stated.

Employment policy

Initially, you are assigned to teams, and you must remain with those initial teams for the first two assignments. After that point, the labor market opens. Your company may hire or fire team members or team members may quit, as long as you adhere to the following:

- Each team must have a minimum of four and a maximum of six members.
- You must follow the employment policy set up by the team.
- Define your employment policy. What are the criteria for deciding whether someone can be fired? This is not a general statement applicable to most companies. It is your groups' specific rules! It should list legitimate causes for firing though other causes may become applicable. Use a separate page though the policy may be shorter than a full page.

Summary:

The following must be handed in:

- Cover page with group number, group members, and the number of the group assignment clearly listed
- Four Paragraph Summary
- One Page Value Chain
- Balanced Scorecard
- One page Employment Policy
- Peer Review using the next page and handed in directly to me. You **ONLY** hand this in if a teammate is being downgraded with cause.

Peer Review

Name _____ (Print legibly)

Group Number ____

Group Assignment Number _____

Check one of the following statements.

A. ____ . All of my team members deserve full credit for this assignment.

B. ____ . The following team members deserve less than full credit for this assignment. Please list by name and write in if there are more than two:

Team Member

Reasons for no or partial credit.

1.

2.

My Company Incorporated

This project is worth 10% of your grade. You cannot accomplish your personal goals for this class without doing a diligent job on the assignment. On the other hand you can significantly impact both your grade and learning experience by doing a good job on this project. All assignments should use 12 point font (Times New Roman) and be double spaced.

REQUIRED:

MCI Set-up assignment

- a. (1 point) Write a one page summary telling me about your company. I specifically want you to include the following:
 - The company name
 - A description of the main product or service offered.
 - A description of the technology (labor intensive, capital intensive, technology intensive etc.)
 - Who is your target audience/customer base?
 - Who are your main suppliers and what are the inputs (must have 2 suppliers and one input per supplier.)
 - What are the company's main goals (must have three)
- b. (1 point) On a second page you are to draw or list the company's value chain listing at least 3 Upstream Activities, 3 Process Activities, and 3 Downstream Activities which the company engages in.
- c. (1 point) A three sentence Strategy Statement. Make sure your goals, listed above, are consistent.
- d. (2 points) A balanced scorecard with one goal listed for each of the four dimensions. Each goal then **must** explicitly have the way you will measure it explained.

MCI Chapter Write-ups (specific chapters and due dates are listed on the syllabus)

(1 point each, total of 4) You are to hand in a one page write-up, on the dates noted, detailing what you learned from the chapter(s) **AND** how you would apply it to MCI operationally or to meet a strategic goal. One of these may be turned in electronically on the class day but **BEFORE** class starts.

MCI wrap-up

(1 point) You are to write a 3 paragraph summary of the key insights (must have 3) you received from the chapters for MCI. You are to also write one paragraph telling me which chapter was the most important for MCI and why and another paragraph telling me which chapter was the least important for MCI and why.

<u>Date</u>	<u>Chapter in Class</u>	<u>Assignment</u>
January 26	Chapter 1, Discuss First Group Assignment, Discuss MCI	
February 2	Chapters 2, 3 and part of 6	
9	Chapters 5 and 7	Ch 2- E24, P44 Req 1-5, P53, P55, P58
15	First Group Assignment due for feedback E-mailed to me by 11:59 PM Connect 1 Assignment closes at 11:59 PM	
16	Strategy Case 1 in class. Be in class On time. Feedback on Group Assignment MCI CHS 2, 3 Deadlines	Ch 6 – E29 Ch 3 - E24, E31 , E32 Req 1-2, E39 (short memos!)
22	Connect 2 Assignment closes at 11:59 PM	
23	Finish HW and discuss Exam 1. First Group assignment due for grading. MCI Set-up assignment handed in.	Ch 5- E29, E30, P50 (Req 1-3), P 63 Ch 7 – E23, E24, E30, and H/O
March 2	Exam 1 (Chapters 1, 2, 3, 5, 6, 7)	
9	Review Exam 1 Analyze this (only Analyze this due the following week) Chapters 9, 10, 11 MCI CHS 5, 7 Deadlines	
16	Spring Break	
22	Connect 3 Assignment closes at 11:59 PM	
23	Chs 8 (Section 2), 12 and 13 MCI CHS 9, 10, 11 Deadlines	Ch. 9- E21, E25 Ch. 10- E25 (Req 1), E30, P33 Ch. 11-H/O on flexible budget*

* Prepare a flexible budget as done in class for 8000, 8800, and 9000 cases.

Date	Chapter in Class	Assignment
29	Connect 4 Assignment closes at 11:59 PM	
30	In-class case with discussion. Be in class on time!!	Ch8 E29, E30 Ch 12-E 30
April 6	Chapters 14, 16 MCI CHS 12, 13 Deadlines Hand out and discuss Second Group Assignment	Ch 13-E24, E25, E26, E32, E33
12	Connect 5 Assignment closes at 11:59 PM	
April 13	Analyze this MCI CHS 14, 16 Deadlines	Ch.14 E31, 32, 39, 40, 41, P48 Ch 16 – E29 req 1 (8%, 12% and 16% only in class) Also calculate Payback and AROR for E29. H/O at the back of chapter 16 notes using 10% rate.
19	11:59 PM have Second Group Assignment E-mailed to me.	
20	Second in-class case with discussion. Be in class on time!!	
.	Second Group Assignment presented for feedback.	
27	MCI wrap-up due Strategy Case 2. Be in class on time!!	
May 4	Optional Review Session 2 nd Group Assignment Due for grading.	Problems given in class
11	Exam II	