

**ACCOUNTING 2020**  
**ACCOUNTING PRINCIPLES II (Managerial Accounting)**  
**Summer I 2015**

**INSTRUCTOR:** Dr. Bruce Runyan  
**OFFICE:** BLB 399B  
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**CLASS TIME:** MTuWTh 10:00 – 11:50.

**OFFICE HOURS:** Monday, Tuesday, Wednesday 2:00 – 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:** Study of the use of accounting information for business decision making. Topics include: cost behavior analysis, cost-volume-profit relationships, and the identification of costs relevant to the decision-making process. Students are introduced to various cost system designs, standard costs, variable costing, operational budgeting, and decision making in decentralized business. NOTE: This course may not be taken more than twice at UNT.

**COURSE OBJECTIVES:** This course is intended to give you tools to run your business. Course emphasis is on the identification and assignment of product cost, operational planning, cost control, and management decision making. Upon completion of this course, you 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.

**PERFORMANCE EVALUATION:** Your course grade will be weighted as follows:

Homework	15.00%
Quizzes	15.00%
Four Exams	54.00%
Comprehensive Final Exam	16.00%
	<u>100.00%</u>

**GRADING NOTES:**

- a. Use the Grade Calculator provided on Blackboard to track your grade in the course.
- b. The homework, quiz and exam weights will be applied to your average homework, quiz, and exam grades.
- c. There are no opportunities for extra credit in this course.

**EXAMS:** We will have four exams and a comprehensive final exam. Each exam consist of 50 multiple choice questions. The comprehensive final exam will also consist of 50 multiple choice questions. The average exam grade is 54% of the final course grade. The final exam is 16% of the final course grade.

Please note the following:

- a. You will submit a **print out of your grade calculation to sit for the exam**. Include your name at the top of the printout.
- b. Exams will be online in MAL. You can use a calculator of your choice.
- c. I will supply all “scratch” paper.
- d. I reserve the right to seat and/or re-seat any student before or during an exam.
- e. No books or notes may be used during exams.
- f. On exam days, please bring a picture ID to class. I may ask to see your picture ID.

**CLASS PREPARATION:** Read and study the chapter before we go over it so that you will have an idea of calculations and concepts that need clarification.

**PEARSON MY ACCOUNTING LAB:** We use MyAccountingLab (MAL) to manage our assignments. All homework and quizzes will be in MAL. Assignment due dates are indicated in multiple areas of MAL.

MAL has a variety of additional aids to help you master the material. We will discuss some of these on the first day of class. Students have singled out the Study Plan as being particularly helpful for identifying weak areas that need additional attention.

**QUIZZES:** We will take a quiz over each chapter, and an additional comprehensive quiz. The top ten quiz grades will be used to calculate an average quiz grade. This average counts as 15% of the final course grade.

**CLASS DISCUSSION PROBLEMS:** We will go over the class discussion exercises listed in the Schedule spreadsheet posted in Blackboard. These exercises will contribute to building your knowledge and skill set so you will be successful on the homework, quizzes, exams, and, **most importantly, life.**

**HOMEWORK PROBLEMS:** Homework problems are assigned for each chapter. Monitor the due dates and times listed in MAL closely. The average homework grade is 15% of the final course grade.

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.

If you have problems with MAL at any time, **you must contact the Pearson helpdesk** immediately to attempt to resolve the problem. A link to MAL support is provided in Blackboard. 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.** Hardware issues such as computers/laptops crashing or internet not working are not legitimate reasons to re-open a homework assignment for a student. All homework is available from the beginning of the short session and lab computers are available.

**CLASS ATTENDANCE:** We will take roll at the beginning of each class. Class attendance is strongly encouraged. We will have 15 days of instruction and five devoted to assessment during the semester.

**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. **June 18, 2015**, is the last date you can drop with an automatic grade of W. After this date and through **July 1st**, you must have the instructor's approval in order to receive drop the course with 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.
- d. Use proper email etiquette when emailing. Emailing from a cell phone is potentially dangerous given how little thought is required. Take a few minutes to consider the email before emailing from a cell phone.

**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:** We will create a seating chart on the first day.

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 should be turned off and stowed.

We will treat each other with civility and observe the core values of the College of Business. I will NOT tolerate incivility, including inappropriate language and refusing to participate in class activities. If an incivility occurs, the final calculated course grade will be reduced by up to 30%.

**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](http://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. Discussion Board (**Subscribe**)
4. Other Miscellaneous postings

I use the Blackboard system extensively during the semester to communicate with the class. Changes to this Syllabus or other class structure or schedules will be communicated through the Blackboard system. You 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. It is located in BLB 135. You are encouraged to make an appointment. Additionally, the UNT Learning Center is now offering a tutoring service for students taking either of the initial accounting courses. Links to these services are included on our Blackboard.

**Acct 2020 Grade Calculator**Name: 

	Average	Weight	Grade
Homework	100.00	15.00%	15.00
Quizzes	90.00	15.00%	13.50
Exams	85.00	54.00%	45.90
Final Exam	80	16.00%	12.80
		100%	87.20

Grade **B**

Homework		Quiz
Average:	100.00	Average:
Chapter	Score	Chapter
2	100	2
3		3
4		4
6		6
7		7
8		8
9		9
10		10
11		11
12		12

Review

Numeric	Letter
0	F
60	D
70	C
80	B
90	A

**Note:** If you score a zero on a Homework, Quiz,  
If you complete the Review Quiz, delete y  
Complete the above grade calculation and

Quizzes		Exams	
Average:	90.00	Average:	85
Score		Chapter	Score
90		1 (2-4)	85
		2 (6-7)	
		3 (8-9)	
		4 (10-11)	

, or Exam, you must enter "0" to accurately calculate your grade.  
our lowest quiz score.  
bring to each exam.