ACCT 5130.001 Summer I 2015

Professor Neil Wilner

Office: BLB 385 M Office Hours: M, T, W, T 4:00-5:50

Phone: (940)565-3102 (**Speak clearly**) and by appointment

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E-mail:Wilner@unt.edu Class: M, W 6:00-9:50 BLB 140

Textbook: Managerial Accounting – Hilton and Platt 10th Edition Customized Version which can be bought through McGraw Hill. You may find a copy on the internet as well. Just be sure you have a book from day one of the semester!

URL for Book: Note if the hot button below does not work (gives a message that the section is closed) then copy it into your browser.

http://connect.mheducation.com/class/n-wilner-denton-summer-2015

Grading: EXAM I* 50% EXAM II* 50% Total 100%

Note: There is no possibility of earning extra credit.

- 1. Missed exams must be allowed for <u>before</u> the exam date. If you miss an exam without prior approval you forfeit the appropriate percentage of your grade unless you have a <u>documented</u> excuse. **Exams can and will cover points specifically covered or emphasized in class.**
- 2. <u>Meetings Structure</u> Every meeting, other than tests, will be primarily lecture and problem solving. Student participation is greatly encouraged, although not explicitly rewarded. <u>Every</u> homework problem should be attempted. Problems will be gone over to the extent time permits. In some cases an answer sheet will be distributed.
- 3. <u>Attendance</u> 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!
- 4. <u>Homework</u> Homework problems will be gone over on the dates indicated. Solutions will be placed on reserve. You cannot pass this course without making a serious attempt at the problems before class. Every week in here is equal to three weeks in a regular semester.

^{*} Best exam + 10% and worst exam -10%.

5. <u>Americans with Disabilities Act</u> - The Department of Accounting, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities.

If you have an established disability as defined in the Americans with Disabilities Act and would like to request accommodation, please present your written accommodation request by the end of the second week of classes. My office hours and office number are shown on this syllabus.

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

Academic dishonesty includes cheating and plagiarism.

The term "cheating" includes, but is not limited to, (1) use of any unauthorized assistance in taking quizzes, tests or examinations; (2) dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; or (3) the acquisition, without permission, of tests or other academic material belonging to a faculty member or staff of the university.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials. (Source: Code of Conduct and Discipline at the University of North Texas.)

Penalties: If you engage in academic dishonesty related to this class, you will receive a failing grade on the test or assignment, and a failing grade in the course. In addition, the case will be referred to the Dean of Students for appropriate disciplinary action.

Drop and retake policy:

- 1. June 12- July 1 Student may drop a course with written consent of instructor.
- 2. June 18 Last day to drop a course or withdraw from the university with a grade of W for courses a student is not passing. After this date a grade of WF may be recorded.
- 3. July 1 Last day to withdraw from the semester. Process must be completed by 5 p.m. in the Dean of Students Office.
- 4. Per accounting department policy any student dropping (or withdrawing from the University) after the automatic W date will receive a WF unless they are earning a grade of D or better in the class
- 5. Accounting department policy allows only one (1) retake of any course where the student has earned a prior grade, including a WF (but not a W).

Date	Chapter in Class	<u>Assignment</u>
June 8	Chs 1, 2, 6	
June 10	Chs 3, 5	
June 15	Ch 7	Ch 2- E24, P44 Req 1-5, P53, P55, P58 Ch 6 – E29 Ch 3 - E24, E31, E32 Req 1-2, E39 (Short memos!)
June 17		Ch 5- E29, E30, P50 (Req 1-3), P 63 Ch 7 – E23, E24, E30, and H/O
June 22	Exam I Ch 1-3, 5-7	
June 24	Chs 9, 10, 11	
June 29	Chs 8 (Section 2), 12, 13 Review Exam 1	Ch. 9- E21, E25 Ch. 10- E25 (Req 1), E30, P33 Ch. 11-H/O on flexible budget*
July 1	Chs 14, 16 (package deal)	Ch 12-E 30, Ch. 8-29, 30 Ch 13-E24, E25, E26, E32, E33
July 6		Ch.14 E31, 32, 39, 40, 41, P48 Ch 16 – E29 req 1 (8%, 12% and 16% only.) Also calculate Payback and AROR for E29, H/O using 10% rate

July 8 Exam II

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