

ACCT 2020 Sections 001, 002, 003, & 004
ACCOUNTING PRINCIPLES II (Managerial Accounting)
Spring 2016

INSTRUCTOR: Richard Carroll
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CLASS TIME: Monday, Wednesday, & Friday 9:00am section 001
Monday, Wednesday, & Friday 10:00am section 002
Monday, Wednesday, & Friday 12:00pm section 003
Monday, Wednesday, & Friday 1:00pm section 004

OFFICE HOURS: Mon: 2:30 – 5:00 Wed: 2:30 – 4:30 Friday: 2:00 – 3:00 and by appointment

TEXT: Braun & Tietz, Managerial Accounting 4e, Pearson, Pearson My Accounting Lab (MAL).

COURSE DESCRIPTION: Study of the use of accounting information for business decision making.

COURSE OBJECTIVES: Course emphasis is on the identification and assignment of product cost, operational planning, cost control, and management decision making.

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

Homework	17.00%	170 points
Quizzes	17.00%	170 points
Five Exams	50.00%	500 points
Comprehensive Final Exam	16.00%	160 points
	<u>100.00%</u>	<u>1,000 points</u>

The points required to achieve a certain letter grade will be as follows:

900 pts. or more = A 700 to 799 pts. = C less than 600 pts. = F
800 to 899 pts. = B 600 to 699 pts. = D

EXAMS: The course will have five regular exams and a comprehensive final exam. Each regular exam will consist of 25 multiple choice questions and the comprehensive final exam will consist of 50 multiple choice questions. The lowest exam score will **not** be dropped.

Please note the following:

- You will need to submit a **print out of your grade calculation to sit for each exam** using the sample spreadsheet posted on blackboard.
- All exams will be taken online in the Testing Center, room 301, Sage Hall, using UNT desktop computers. You may use a calculator of your choice but no smart phone or tablet. The University will **not** be providing calculators for you.
- I reserve the right to seat and/or re-seat any student before or during an exam.
- Due to Federal HIPPA regulations, I am not allowed to discuss a student's exam **results** where other students can over-hear, over the phone, or through email. Please be cognizant of this requirement and limit such discussions to my office.

QUIZZES: There will be 11 Quizzes given during the semester with the top ten quiz grades being used to calculate your grade in the course. You are responsible for monitoring the due dates and times listed in MAL.

HOMEWORK: There will be 11 Homework assigned during the semester with the top ten homework grades being used to calculate your grade in the course. You are responsible for monitoring the due dates and times listed in MAL.

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. Below is a link that will take you directly to the helpdesk web page:

<http://247pearsoned.custhelp.com/app/contact/session/L3RpbWUvMTQyNDM4NDU3OS9zaWQvU0NUaHpxZm0%3D>

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 time they contacted the Pearson helpdesk and the work previously done by 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 or quiz assignment for a student. All homework is available from the beginning of the semester and UNT computers are available all over campus.

EXTRA CREDIT: There are NO opportunities for extra credit in this course. Your grade will be determined exclusively on the criteria noted above under Performance Evaluation. Please do not ask for extra credit opportunities.

PEARSON MY ACCOUNTING LAB: All homework, quizzes, and exams; except for the comprehensive final will be in MAL with due dates indicated in multiple areas of MAL. MAL has a variety of additional aids to help you master the material. Students have singled out the Study Plan as being particularly helpful for identifying weak areas that need additional attention.

Please note:

- a) MAL is **not** integrated with the UNT Blackboard system for this course
- b) No grades will be posted on Blackboard except the grade for the comprehensive final exam at the end of the semester

CLASS ATTENDANCE: We will take roll at the beginning of each class. Class attendance is strongly encouraged and has been shown to be a factor in success in the course. However, attendance will **not** be graded.

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.

CLASS DISCUSSION PROBLEMS: We will go over the class discussion exercises listed in the Class Schedule 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.**

DROPPING THE CLASS: University policy relative to dropping the class will be followed. **February 26, 2016**, is the last date you can drop with an automatic grade of W. After this date through **April 5, 2016**, you must have the instructor's approval in order to 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. Please note that a student can be dropped by the instructor with a grade of WF if they do not attend class and take exams.

COMMUNICATING WITH THE INSTRUCTOR: When I interact with you, I want to be responsive. However, I have 160 students in four different 2020 classes. 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 and ALWAYS include your section number and full name. 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 come see me in my office, it will be helpful for you to remind me of your name and the section number you are in.

MYUNT & BLACKBOARD: I will use UNT's MYUNT and Blackboard systems extensively during the semester to communicate with the class. Changes to this Syllabus or other class structure or schedules will be communicated in class and through these systems. You are responsible for monitoring your MYUNT and Blackboard accounts and the associated email addresses connected to them. If you have had no previous experience with the system, you should take advantage of the available training resources at the very beginning of the semester.

EXCUSED ABSENCES BASED ON RELIGIOUS BELIEFS or UNT SPONSORED ACTIVITIES: A student who misses an exam, quiz, or homework 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 assignments scheduled on dates they will be absent and unable to complete their assignment(s). 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.

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. 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.

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. 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.

STUDENT HELP & TUTORING: The Department of Accounting provides an Accounting Lab primarily for students taking ACCT 2010 and ACCT 2020 in BLB 135. You are asked to make an appointment using the following link <http://www.cob.unt.edu/lab/tutor.php> . Additionally, the UNT Learning Center is now offering a tutoring service for students taking either of these initial accounting courses. Links to these services will be included on Blackboard for this course.

SEATING and CLASSROOM BEHAVIOR: Please be on time for each class. Your late arrival is a distraction to your fellow classmates and you may be marked absent if attendance has already been taken. 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.

Cell phones, 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 required to 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%. If an incivility occurs, I will discuss the incident with the student and possibly reduce the final course grade. If incivility continues, I will discuss the incident with the student, lower the final course grade, have the student sign an incident report, and deliver the report to the Dean of Students. If incivility continues, I will lower the final course grade by the maximum 30 points and take steps to have the student removed from class. The UNT Student Code of Conduct can be found at https://deanofstudents.unt.edu/sites/default/files/code_of_student_conduct.pdf

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>.

STUDENT PERCEPTIONS of TEACHING (SPOT): Student feedback is important and an essential part of participation in this course. The short SPOT survey will be made available online **April 18th – May 1st** to provide you with an opportunity to evaluate how this course is taught. You will receive an email on **April 18th (12:01 a.m.)** from "UNT SPOT Course Evaluations via IASystem Notification" (no-reply@iasystem.org) with the survey link. Simply click on the link and complete your survey. For additional information, please visit the spot website at www.spot.unt.edu or email spot@unt.edu.

Accounting 2020, Class Schedule
Spring, 2015
Monday-Wednesday-Friday Classes

Day	Date	Chptr	Topics	'Class Discussion' problems Discussed in Class
We	20-Jan	Ch. 1	MAL Intro and Intro to Managerial Acctg	
Fr	22-Jan	Ch. 2	Building Blocks of Managerial Accounting	E2-18,21,22,23,24,25,26,27, & 28
Mo	25-Jan		Building Blocks of Managerial Accounting	
We	27-Jan		Building Blocks of Managerial Accounting	
Fr	29-Jan		Building Blocks of Managerial Accounting	
Sa	30-Jan	---	Chapter 2 Homework due by 12:00pm noon	
Mo	1-Feb	Ch. 3	Job Costing	E3-18,19,20,22,23,24,27, & 28
We	3-Feb		Job Costing	
Fr	5-Feb		Job Costing	
Sa	6-Feb	---	Chapter 3 Homework due by 12:00pm noon	
Mo	8-Feb	Exam I	Chapters 2 & 3	
We	10-Feb	Ch 4	Activity Based Costing, Lean Ops, & Cost of Quality	E4-17,18,19,20,23,24,33 P4-43
Fr	12-Feb		Activity Based Costing, Lean Ops, & Cost of Quality	
Mo	15-Feb		Activity Based Costing, Lean Ops, & Cost of Quality	
Tu	16-Feb	---	Chapter 4 Homework due by 12:00pm noon	
We	17-Feb	Ch 6	Cost Behavior	E6-21,22,23,24,27,34,35,37, & 38
Fr	19-Feb		Cost Behavior	
Mo	22-Feb		Cost Behavior	
We	24-Feb		Cost Behavior	
Th	25-Feb	---	Chapter 6 Homework due by 12:00pm noon	
Fr	26-Feb	Exam II	Chapters 4 & 6	
Mo	29-Feb	Ch 7	Cost Volume Profit Analysis	E7-17,18,19,20,21,22,23,24,26,
We	2-Mar		Cost Volume Profit Analysis	27, 28, 29, 30, 32,33,35, & 36
Fr	4-Mar		Cost Volume Profit Analysis	
Mo	7-Mar		Cost Volume Profit Analysis	
Tu	8-Mar	---	Chapter 7 Homework due by 12:00pm noon	
We	9-Mar	Ch. 8	Relevant Costs for Short-Term Business Decisions	E8-16,17,19,20,21,22,23,24,
Fr	11-Mar		Relevant Costs for Short-Term Business Decisions	25, 26, 27, & 28
	14-18 Mar	no class	*** SPRING BREAK ***	
Mo	21-Mar		Relevant Costs for Short-Term Business Decisions	
We	23-Mar		Relevant Costs for Short-Term Business Decisions	
Th	24-Mar	---	Chapter 8 Homework due by 12:00pm noon	
Fr	25-Mar	Exam III	Chapters 7 & 8	
Mo	28-Mar	Ch. 9	The Master Budget	E9-17,19,20,21,22,23,24,27,
We	30-Mar		The Master Budget	28, 29, 30, 33, & 34
Fr	1-Apr		The Master Budget	
Sa	2-Apr	---	Chapter 9 Homework due by 12:00pm noon	
Mo	4-Apr	Ch. 10	Performance Evaluation	E10-16,17,18,19,20,21,22,24,
Tu	5-Apr	---	LAST DAY TO DROP	
We	6-Apr		Performance Evaluation	25, 26, & 27
Fr	8-Apr		Performance Evaluation	
Sa	9-Apr	---	Chapter 10 Homework due by 12:00pm noon	
Mo	11-Apr	Exam IV	Chapters 9 & 10	
We	13-Apr	Ch. 11	Standard Costs and Variances	E11-17,18,19,20,21,27,28,31 P11-56
Fr	15-Apr		Standard Costs and Variances	
Mo	18-Apr		Standard Costs and Variances	
We	20-Apr		Standard Costs and Variances	
Th	21-Apr	---	Chapter 11 Homework due by 12:00pm noon	
Fr	22-Apr	Ch. 12	Capital Investment Decisions & Time Value of Money	E12-18,19,20,21,22,23,24,25,26,27,
Mo	25-Apr		Capital Investment Decisions & Time Value of Money	29, 31, 32, & 34
We	27-Apr		Capital Investment Decisions & Time Value of Money	
Fr	29-Apr		Capital Investment Decisions & Time Value of Money	
Sa	30-Apr	---	Chapter 12 Homework due by 12:00pm noon	
Mo	2-May	Exam V	Chapters 11 & 12	
We	4-May		Review for Final Exam	

Departmental Final Exam

Wednesday May 11th @ 4:00pm - 6:00pm

Location: TBA