

ACCT 2020 Section 5 and 6
ACCOUNTING PRINCIPLES II (Managerial Accounting)
Spring 2016

INSTRUCTOR: Dr. Bruce Runyan
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CLASS TIME/PLACE: Section 5: TT 11:00 – 12:20 / BLB 070
Section 6: TT 3:30 – 4:50 / BLB 015

OFFICE HOURS: Monday: 4:30 – 6:30
Wednesday: 1:30 – 5:30
And by appointment

TEXT: Braun & Tietz, Managerial Accounting 4e, Pearson Education,
Pearson My Accounting Lab (MAL). Course ID: 38367

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 analysis, and the identification of costs relevant to the decision-making process. Students are introduced to various cost systems designs, standard costs, variable costing, operational budgeting, and decision making in a 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	17.00%
Quizzes	17.00%
Four Exams	50.00%
Comprehensive Final Exam	16.00%
	<u>100.00%</u>

EXAMS: We will have five exams and a comprehensive final exam. The average exam grade is 50% of the final course grade. The final exam is 16% of the final course grade.

Please note the following:

- a. Exams will be online in MAL. You can use a calculator of your choice.
- b. I will supply all “scratch” paper. Put your name in the upper left of all scratch paper and your class number in the upper right.
- c. I reserve the right to seat and/or re-seat any student before or during an exam.
- d. No books or notes may be used during exams.

- e. Please bring a picture ID to class on the day of the exam.

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 17% of the final course grade.

HOMEWORK: Homework problems are assigned for each chapter, and an additional comprehensive homework assignment. Monitor the due dates and times listed in MAL closely. The average homework grade is 17% of the final course grade. The top ten homework grades will be used to calculate an average homework 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 highly recommended. We will have 25 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.

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 Schedule and Grade Calculation 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.**

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 and the Dynamic Study Modules as being particularly helpful for identifying weak areas that need additional attention.

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. **February 26** is the last date you can drop with an automatic grade of W. After this date, 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 PERCEPTIONS OF TEACHING (SPOT): Student feedback is important and an essential part of participation in this course. The student evaluation of instruction is a requirement for all organized classes at UNT. The short SPOT survey will be made available **April 18th – May 1st** to provide you with an opportunity to evaluate how this course is taught. For the spring 2016 semester 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. Please look for the email in your UNT email inbox. Simply click on the link and complete your survey. Once you complete the survey you will receive a confirmation email that the survey has been submitted. For additional information, please visit the spot website at www.spot.unt.edu or email spot@unt.edu.

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

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 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%. 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.

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 course. You can reach the Blackboard site at www.learn.unt.edu.

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: In an order to support you through this class, there are campus resources for students who want to improve their understanding of the material taught in this course. The Learning Center offers Supplemental Instruction (SI) sessions and one-on-one tutoring. SI sessions and Tutoring sessions are led by a student who has been successful with the course material and have been trained to help students be successful students. The Learning Center is free and voluntary. On average, students who utilize the Learning Center earn a significantly higher course grade than those who do not.

SI Session begin the second week of class and continue throughout the semester. Your SI Leader will facilitate group sessions where students can meet to compare class notes, review and discuss important concepts, develop strategies for studying, and prepare for exams. A session schedule will be announced in class, and information about the program, and session schedule/updates can be found at <http://learningcenter.unt.edu/si>.

One-on-one or small group tutoring is also available in this course. Tutors are available to review content in an individualized setting, and to answer specific questions regarding course material. To request a face-to-face tutor, [visit learningcenter.unt.edu/volunteertutoring](http://visit.learningcenter.unt.edu/volunteertutoring). For online tutoring, visit unt.upswing.io.

In addition to the Learning Center resources, 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.