

ACCT 2020 Section 007
ACCOUNTING PRINCIPLES II (Managerial Accounting)
Spring 2016

INSTRUCTOR: Binod Guragai
OFFICE: BLB 357F

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CLASS TIME: Thursdays 6:30 PM- 9:20 PM
CLASS LOCATION: BLB 010

OFFICE HOURS: Thursdays 3:00 PM – 6:00 PM And By Appointment
(Please email at binod.guragai@unt.edu to make appointments)

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

COURSE DESCRIPTION: Study of the use of accounting information for business decision making.
NOTE: This course may not be taken more than twice at UNT.

COURSE OBJECTIVES: 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%
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	100.00%

As a general rule the points required to achieve a certain letter grade will be as follows:

90% or more = A	70% to 79.9% = C	less than 60% = F
80% to 89.9% = B	60% to 69.9% = D	

EXAMS: The course will have four regular exams and a comprehensive final exam. Regular exams and comprehensive final exam will consist of multiple choice questions.

Please note the following:

- a. Exams will be taken online in Sage Hall Testing Center. Please refer to course schedule for exam dates. You may 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 and section numbers 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. On exam days, please bring a picture ID. No exceptions.

QUIZZES: There will be 11 quizzes given during the semester with the top ten quiz grades being used to calculate an average quiz grade. Quizzes make up 17% of the final course grade.

HOMEWORK: Homework problems are assigned for each chapter, and an additional comprehensive homework assignment. There are a total of 11 homeworks and top ten homework grades will be used to calculate an average homework grade. Homeworks make up 17% of the final course grade. You are responsible for monitoring the due dates and times listed in MAL.

You will be expected to complete all of the homework problems assigned for each chapter but you will get partial credit for all work completed and submitted by the due date. 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.

If you have problems with MAL at any time, **you must contact the Pearson helpdesk** immediately to attempt to resolve the problem. 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 semester and UNT computers are available at multiple locations on campus.

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.

CLASS ATTENDANCE: We will take roll at the beginning of each class. Class attendance is highly recommended.

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 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.**

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, 2016:** Last day to drop a course or withdraw from the semester with a grade of W for courses that the student is not passing. After this date, a grade of WF may be recorded. **April 5, 2016:** Last day for a student to drop a course with consent of the instructor. 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 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.

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:

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 class. 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 your Blackboard account and the associated email address connected to it. If you have had no previous experience with the system, you should take advantage of the available training resources immediately.

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. Please use following the link to make an appointment for help from accounting lab:
<http://www.cob.unt.edu/lab/tutor.php>

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. For online tutoring, visit unt.upswing.io.

Accounting 2020 Section 007 Class Schedule
Thursday 6:30 - 9:20 PM Spring 2016

Class	Date	Day	Chapter	Topics	Class Discussion Problems
1	21-Jan	Th	2	Foundations	E2-18,21,22,23,24,25,26,27, & 28
2	28-Jan	Th	3	Job Costing	E3-18,19,20,22,23,24,27, & 28
3	4-Feb	Th	4	ABC & Cost of Quality	E4-17,18,19,20,23,24,33 P4-43
4	11-Feb	Th	Exam 1	Chapters 2, 3, and 4	
5	18-Feb	Th	6	Cost Behavior	E6-21,22,23,24,27,34,35,37, & 38
6	25-Feb	Th	7	CVP	E7-17,18,19,20,21,22,23,24,26, 27, 28, 29, 30, 32,33,35, & 36
7	3-Mar	Th	8	Relevant Costs for Decision Making	E8-16,17,19,20,21,22,23,24, 25, 26, 27, & 28
8	10-Mar	Th	Exam 2	Chapters 6,7, and 8	
	17-Mar	Th	Spring Break	No Class	
9	24-Mar	Th	9	Profit Planning	E9-17,19,20,21,22,23,24,27, 28, 29, 30, 33, & 34
10	31-Mar	Th	10	Performance Evaluation	E10-16,17,18,19,20,21,22,24, 25, 26, & 27
11	7-Apr	Th	Exam 3	Chapters 9 and 10	
12	14-Apr	Th	11	Standard Costs & Variances	E11-17,18,19,20,21,27,28,31 P11-56
13	21-Apr	Th	12	Capital Investments/TVM	E12-18,19,20,21,22,23,24,25,26,27, 29, 31, 32, & 34
14	28-Apr	Th	Exam 4	Chapters 11 and 12	
15	5-May	Th		Semester Review	
16	11-May	Wed	Final Exam	Comprehensive Final Exam	

Departmental Final Exam Wednesday, May 11, 2016 @ 4:00 PM - 6:00 PM Location: TBA