

ACCT 2020 Sections 001, 002, & 003
ACCOUNTING PRINCIPLES II (Managerial Accounting)
Fall 2015

INSTRUCTOR: Richard Carroll **PHONE:** (940) 565-3090
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CLASS TIME: Monday, Wednesday, & Friday 11:00am section 001
Monday, Wednesday, & Friday 12:00am section 002
Monday, Wednesday, & Friday 1:00pm section 003
Monday 2:00pm section 004

OFFICE HOURS: MW: 3:00 – 5:00 Friday: 2:00 – 3:00
And by appointment

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%	170 points
Quizzes	17.00%	170 points
Five Exams	50.00%	500 points
Comprehensive Final Exam	16.00%	160 points
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	100.00%	1,000 points

As a general rule 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.

Please note the following:

- a. You will need to submit a **print out of your grade calculation to sit for each exam**. Include your name, class number, and section number at the top of the printout. You can take the exam without it, but it will count as an absence.
- b. All exams will be taken online using a laptop computer. You may use a calculator of your choice.
- c. 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.
- 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.

QUIZZES: There will be 11 quizzes given during the semester with the top ten quiz grades being used to calculate an average quiz grade.

HOMEWORK: Homework problems are assigned for each chapter. 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 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. 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 required. The final course grade will be reduced by a letter grade for every six classes (about 14%) missed.

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. **October 2, 2015**, 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 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 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.

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. 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 the course's Blackboard.

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

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

Departmental Final Exam

Wednesday December 9th @ 4:00pm - 6:00pm

Location: TBA