

**ACCT 2020**  
**ACCOUNTING PRINCIPLES II (Managerial Accounting)**  
**Maymester 2025 Syllabus**

**INSTRUCTOR:** Anne Grieser, CPA (MI)  
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**CLASS TIME:** MTuWTh 9:00 am –12:20 pm  
**Classroom:** BLB 005

**OFFICE HOURS:** Monday-Thursday, immediately after class or 12:30-1:30 pm

**TEXT:** Braun & Tietz, Managerial Accounting 7e, Pearson Education,  
Pearson MyAccountingLab (MAL).

**TECHNOLOGICAL REQUIREMENT:** Computer/laptop and iClicker  
**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 relationships, and the identification of costs relevant to the decision making process. Students are introduced to various cost system designs, standard costs, variable costing, operational budgeting, and decision making in 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 budgeting and planning, cost control, and management decision making. Upon completion of this course, you will be able to discuss and analyze 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

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

Engagement	5.00%
Homework	15.00%
Quizzes	20.00%
Mid-term Exam	30.00%
Final Exam	30.00%
	<u>100.00%</u>

A = 89.5-100%  
B = 79.5-89.4%  
C = 69.5-79.4%  
D = 59.5-69.4%  
F = 0-59.5%

### **ENGAGEMENT:**

Engagement is a measure of whether you are taking the actions that students take to succeed. You will begin (and hopefully end) the semester with part of your final grade already earned. The key to engagement is time management, self-discipline, and a growth mindset. To maintain this score, you will:

1. Attend class on a regular basis.
2. Participate in group discussions.
3. Score more than 60% on in-class polling questions.
4. Exhibit appropriate online classroom behavior

**EXAMS:** We will have a midterm exam over chapters 2, 3, 4, and 6 and a comprehensive final exam. No notes, AI, or outside material is allowed on the exams.

Please note the following:

- a. Exams will be administered in Sage Hall Room 331
- b. The mid-term exam will be on May 19th. The final exam will be on May 29th. Please be advised that the dates are subject to change. Any change will be announced in class as well as via an Announcement on Canvas.

**CLASS PREPARATION:** Read and study the chapter before class.

**PEARSON MY ACCOUNTING LAB:** We use My Accounting Lab (MAL) to manage our assignments. You will access MAL through Canvas. Assignment due dates are indicated in multiple areas of MAL. MAL has a variety of additional aids to help you master the material, such as the Study Plan and Diagnostic Study Modules.

**QUIZZES:** We will take a quiz over each chapter each night after covering the chapter. AI is now allowed on quizzes.

**HOMEWORK PROBLEMS:** Homework problems are assigned for each chapter. Monitor the due dates and times listed in MAL closely.

If you do not complete the homework assignment by the due date, you may complete it with a reduction of 30% on those problems completed after the due date. No additional work can be done on homework after May 28th.

If you have technical problems with MAL at any time, **contact the Pearson helpdesk** immediately to attempt to resolve the problem. A link to MAL support is provided in Canvas. Pearson Technical Support will give you an incident number. **If you need help with MAL I 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.

**CLASS ATTENDANCE AND PARTICIPATION:** Attendance will be taken daily via iclicker. Missing one Maymester day is equivalent to missing three days of a regular term. Students with three unexcused absences will receive **one grade letter reduction from their overall grade**. Non-participation is also considered an absence.

**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 second class day by written correspondence, delivered to me, and acknowledged as received by me.

**Academic Integrity:** According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to, cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions ranging from admonition to expulsion from the University. **Violations of academic integrity on an exam or final exam will result in a letter grade of F for the course.** Violation of academic integrity includes touching a phone at any time while an exam is in progress, using notes, or unauthorized material.

**DROPPING THE CLASS:** University policy relative to dropping the class will be followed. **May 14th, 2025**, is the last date you can drop with a “W”.

**AMERICANS WITH DISABILITIES ACT (ADA):** The University of North Texas makes reasonable accommodations for students with disabilities. To request accommodations, you must first register with the Office of Disability Access (ODA) by completing an application for services and providing documentation to verify your eligibility each semester. Once your eligibility is confirmed, you may request your letter of accommodation. ODA will then email your faculty a letter of reasonable accommodation, initiating a private discussion about your specific needs in the course.

You can request accommodations at any time, but it’s important to provide ODA notice to your faculty as early as possible in the semester to avoid delays in implementation. Keep in mind that you must obtain a new letter of accommodation for each semester and meet with each faculty member before accommodations can be implemented in each class. You are strongly encouraged to meet with faculty regarding your accommodations during office hours or by appointment. Faculty have the authority to ask you to discuss your letter during their designated office hours to protect your privacy. For more information and to access resources that can support your needs, refer to the [Office of Disability Access](https://studentaffairs.unt.edu/office-disability-access) website (<https://studentaffairs.unt.edu/office-disability-access>).

**STUDENT PERCEPTIONS OF TEACHING (SPOT):** The Student Perceptions of Teaching Effectiveness (SPOT) 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 SPOT to be an important part of your participation in this class.

**CANCELLATION OF CLASSES:** UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). In the event of a university closure, please refer to the UNT Learning Management System (LMS) for contingency plans for covering course materials.

**CANVAS:** You will access MAL and other course materials on Canvas. Access Canvas at <https://unt.instructure.com> Email communications will use your university email address provided in Canvas.

**Prohibited Use:** In this course, I want you to engage deeply with the materials and develop your own critical thinking and writing skills. For this reason, the use of Generative AI (GenAI) tools like [e.g., Claude, ChatGPT, and Gemini] is not permitted. While these tools can be helpful in some contexts, they do not align with our goal of fostering the development of your independent thinking. Using GenAI to complete any part of an assignment, exam, or coursework will be considered a violation of academic integrity, as it prevents the development of your own skills, and will be addressed according to the Student Academic Integrity policy (<https://policy.unt.edu/policy/06-003>).

**STUDENT HELP & TUTORING:** The Accounting lab is available for help with course concepts and calculations online using the following link <https://cob.unt.edu/lab/tutor>.

**TENTATIVE SCHEDULE:**

Class	Date	Day	Chapter	Topic
1	5/12	M	2	Building Blocks of Managerial Accounting
2	5/13	Tu	3	Job Costing
3	5/14	W	4	Activity-Based Costing
4	5/15	Th	6	Cost Behavior <b>(Note: Skip Ch 5)</b>
5	<b>5/19</b>	<b>M</b>	<b>Midterm Exam</b>	<b>In-Sage Hall Room 331</b>
6	5/20	Tu	7	Cost-Volume-Profit Analysis
7	5/21	W	8	Relevant Costs for Short-Term Decisions
8	5/22	Th	9	Comprehensive Budget
	<b>5/26</b>	<b>M</b>	<b>No Class</b>	<b>Memorial Day</b>
9	5/27	Tu	10 and 11	Performance & Standard Costs and Variances
10	5/28	W	Review/Study	
11	<b>5/29</b>	<b>Th</b>	<b>Final Exam</b>	<b>In-Sage Hall Room 331</b>

### **Selected UNT Policies**

1. Academic Integrity Standards and Consequences According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions ranging from admonition to expulsion from the University. [Insert specific sanction or academic penalty for specific academic integrity violation].

2. ADA Accommodation Statement UNT makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide a student with an accommodation letter to be delivered to faculty to begin a private discussion regarding one's specific course needs. Students may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the ODA website at [disability.unt.edu](http://disability.unt.edu).

3. Course Safety Procedures (for Laboratory Courses) While working in laboratory sessions, students enrolled in [insert class name] are required to follow proper safety procedures and guidelines in all activities requiring lifting, climbing, walking on slippery surfaces, using equipment and tools, handling chemical solutions and hot and cold products. Students should be aware that UNT is not liable for injuries incurred while students are participating in class activities. All students are encouraged to secure adequate insurance coverage in the event of accidental injury. Students who do not have insurance coverage should consider obtaining Student Health Insurance. Brochures for student insurance are available in the UNT Student Health and Wellness Center. Students who are injured during class activities may seek medical attention at the Student Health and Wellness Center at rates that are reduced compared to other medical facilities. If students have an Page 2 of 4 insurance plan other than Student Health Insurance at UNT, they should be sure that the plan covers treatment at this facility. If students choose not to go to the UNT Student Health and Wellness Center, they may be transported to an emergency room at a local hospital. Students are responsible for expenses incurred there.

4. Emergency Notification & Procedures UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). In the event of a university closure, please refer to the UNT Learning Management System (LMS) for contingency plans for covering course materials.

C. Optional Statements

1. Retention of Student Records Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Blackboard online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about student's records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and the Family Educational Rights and Privacy Act (FERPA) laws and the University's policy. See UNT Policy 10.10, Records Management and Retention for additional information.

2. Acceptable Student Behavior

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The University's expectations for student conduct apply to all instructional forums, including University and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at [deanofstudents.unt.edu/conduct](http://deanofstudents.unt.edu/conduct). 3. Access to Information – Eagle Connect Students' access point for business and academic services at UNT is located at: [my.unt.edu](http://my.unt.edu). All official communication from the University will be delivered to a student's Eagle Connect account. For more information, please visit the website that Page 3 of 4 explains Eagle Connect and how to forward e-mail: [eagleconnect.unt.edu/](http://eagleconnect.unt.edu/) 4. Student Evaluation Administration Dates 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 survey will be made available during weeks 13, 14 and 15 [insert administration dates] of the long semesters to provide students with an opportunity to evaluate how this course is taught. Students will receive an email from "UNT SPOT Course Evaluations via IASystem Notification" ([no-reply@iasystem.org](mailto:no-reply@iasystem.org)) with the survey link. Students should look for the email in their UNT email inbox. Simply click on the link and complete the survey. Once students complete the survey they will receive a confirmation email that the survey has been submitted. For additional information, please visit the SPOT website at [spot.unt.edu](http://spot.unt.edu) or email [spot@unt.edu](mailto:spot@unt.edu). 5. Survivor Advocacy UNT is committed to providing a safe learning environment free of all forms of sexual misconduct, including sexual harassment sexual assault, domestic violence, dating violence, and stalking. Federal laws (Title IX and the Violence Against Women Act) and UNT policies prohibit discrimination on the basis of sex, and therefore prohibit sexual misconduct. If you or someone you know is experiencing sexual harassment, relationship violence, stalking, and/or sexual assault, there are campus resources available to provide support and assistance. UNT's Survivor Advocates can assist a student who has been impacted by violence by filing protective orders, completing crime victim's compensation applications, contacting professors for absences related to an assault, working with housing to facilitate a room change where appropriate, and connecting students to other resources available both on and off campus. The Survivor Advocates can be reached at [SurvivorAdvocate@unt.edu](mailto:SurvivorAdvocate@unt.edu) or by calling the Dean of Students Office at 940-565-2648. Additionally, alleged sexual misconduct can be non-confidentially reported to the Title IX Coordinator at [oeo@unt.edu](mailto:oeo@unt.edu) or at (940) 565 2759. II. References and Cross References UNT Policy 04.008, Records Management and Retention UNT Policy 06.003, Student Academic Integrity UNT Policy 06.035, Academic Freedom & Academic Responsibility UNT Policy 06.039, Student Attendance and Authorized Absences UNT Policy 16.001, Disability Accommodation for Students and Academic Units UNT Policy 16.005, Prohibition Against Sexual Misconduct and Retaliation Page 4 of 4 I