

ACCT 2020
ACCOUNTING PRINCIPLES II (Managerial Accounting)
Maymester 2022 Syllabus

INSTRUCTOR: Anne Grieser, CPA (MI)
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CLASS TIME: MTuWTh 8:30am –11:50am
Classroom: BLB 005

OFFICE HOURS: Monday-Thursday Immediately after class or 12:00-1:00 pm

TEXT: Braun & Tietz, Managerial Accounting 6e, 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>

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.

Please note the following:

- a. Exams will be administered in Sage Hall Room 331
- b. The mid-term exam will be on May 22. The final exam will be on June 1st. 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 via Respondus Monitor.

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 31st.

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 (May 16) by written correspondence, delivered to me, and acknowledged as received by me.

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 academic integrity policy can be found at <https://policy.unt.edu/sites/default/files/06.003.pdf>.

DROPPING THE CLASS: University policy relative to dropping the class will be followed. **May 17th, 2023**, is the last date you can drop with a "W".

AMERICANS WITH DISABILITIES ACT (ADA): If you requires ODA accommodations, 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. 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.

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: In the event that I have to cancel class, I will provide a video recording. It will be your responsibility to watch the recording timely.

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.

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	5/15	M	2	Foundations
2	5/16	Tu	3	Job Costing
3	5/17	W	4	Activity Based Costing
4	5/18	Th	6	Cost Behavior (Note: Skip Ch 5)
5	5/22	M	Midterm Exam	In Sage Hall Room 331
6	5/23	Tu	7	Cost-Volume-Profit Analysis
7	5/24	W	8	Relevant Costs for Short-Term Decisions
8	5/25	Th	9	Master Budget
9	5/29	M	No Class	Memorial Day
10	5/30	Tu	10 and 11	Standard Costs and Variances
11	5/31	W	Review/Study	
12	6/1	Th	Final Exam	In Sage Hall Room 331

Selected UNT Policies

ACADEMIC INTEGRITY STANDARDS AND CONSEQUENCES: Honesty and integrity are very important characteristics of an accountant or 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 06.003, Student Academic Integrity. This policy states that 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. The university's academic integrity policy can be found at https://policy.unt.edu/sites/default/files/06.003.AcadIntegrity.Final_.pdf.

WITHDRAWALS: University policy relative to withdrawals will be followed. You should consult with your academic advisor prior to withdrawing from or dropping this course and prior to the following dates if you are considering to drop this course:

Wednesday, 5/17/2023: Last day for a student to drop a course with a W.

Additionally, please take note that the drop date is administered by the registrar's office. They do not represent policy, only estimates based on a reading of the registrar's calendar at the beginning of the semester. If you think you may have to drop the course, always consult with the registrar's office early to get official dates.

AMERICANS WITH DISABILITIES ACT (ADA): 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 \(https://disability.unt.edu/\)](https://disability.unt.edu/).

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 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) 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 \(http://spot.unt.edu/\)](http://spot.unt.edu/) or email spot@unt.edu.

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. Visit UNT's [Code of Student Conduct \(https://deanofstudents.unt.edu/conduct\)](https://deanofstudents.unt.edu/conduct) to learn more.

UNT believes it is important to foster an environment that encourages students to maintain a standard of responsibility for self-care which includes the ability to respond adequately to one's emotional, physical, and educational needs. Some students who are distressed engage in behaviors that compromise their own welfare, as well as the welfare of the university community. If you or a friend need assistance with mental health resources on campus, please feel free to reach out to counseling and testing at 940-565-2741 or the care team at report.unt.edu.

DISCRIMINATION, HARASSMENT AND RETALIATION (Policy 16.004)

The University of North Texas (UNT) prohibits discrimination and harassment because of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law in its application and admission processes; educational programs and activities; employment policies, procedures, and processes; and university facilities. The University takes active measures to prevent such conduct and investigates and takes remedial action when appropriate.

EAGLE CONNECT-ACCESS TO INFORMATION: Students' access point for business and academic services at UNT is located at: 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 explains Eagle Connect and how to forward e-mail [Eagle Connect](https://it.unt.edu/eagleconnect) (<https://it.unt.edu/eagleconnect>).

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). The system sends voice messages (and text messages upon permission) to the phones of all active faculty, staff, and students. Please make certain to update your phone numbers at <http://www.my.unt.edu>. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

EMERGENCY EVACUATION PROCEDURES FOR THE BLB

- **Severe Weather** In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place areas in the building. If you are unable to safely move to the designated shelter-in-place area, seek shelter in a windowless interior room or hallway on the lowest floor of the building. All building occupants should take shelter in rooms 055, 077, 090, or the restrooms on the basement level. In rooms 170, 155, and the restrooms on the first floor.
- **Bomb Threat/Fire** In the event of a bomb threat or fire in the building, all building occupants should immediately evacuate the building using the nearest exit. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, contact one or more members of your department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should move to a designated area of refuge and await assistance from emergency responders. All building occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, west of parking lot 24.

F-1 STUDENTS, IMPORTANT NOTICE FOR THOSE TAKING DISTANCE EDUCATION COURSES - FEDERAL REGULATIONS:

Federal Regulation

To read detailed Immigration and Customs Enforcement regulations for F-1 students taking online courses, please go to the [Electronic Code of Federal Regulations website](http://www.ecfr.gov/) (<http://www.ecfr.gov/>). The specific portion concerning distance education courses is located at Title 8 CFR 214.2 Paragraph (f)(6)(i)(G).

The paragraph reads:

(G) For F-1 students enrolled in classes for credit or classroom hours, no more than the equivalent of one class or three credits per session, term, semester, trimester, or quarter may be counted toward the full course of study requirement if the class is taken on-line or through distance education and does not require the student's physical attendance for classes, examination or other purposes integral to completion of the class. An on-line or distance education course is a course that is offered principally through the use of television, audio, or computer transmission including open broadcast, closed circuit, cable, microwave, or satellite, audio conferencing, or computer conferencing. If the F-1 student's course of study is in a language study program, no on-line or distance education classes may be considered to count toward a student's full course of study requirement.

University of North Texas Compliance

To comply with immigration regulations, an F-1 visa holder within the United States may need to engage in an on-campus experiential component for this course. This component (which must be approved in advance by the instructor) can include activities such as taking an on-campus exam, participating in an on-campus lecture or lab activity, or other on-campus experience integral to the completion of this course.

If such an on-campus activity is required, it is the student's responsibility to do the following:

- (1) Submit a written request to the instructor for an on-campus experiential component within one week of the start of the course.
- (2) Ensure that the activity on campus takes place and the instructor documents it in writing with a notice sent to the International Student and Scholar Services Office. ISSS has a form available that you may use for this purpose.

Because the decision may have serious immigration consequences, if an F-1 student is unsure about his or her need to participate in an on-campus experiential component for this course, s/he should contact the UNT International Student and Scholar Services Office (telephone 940-565-2195 or email internationaladvising@unt.edu) to get clarification before the one-week deadline.

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 Canvas 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.

SEXUAL ASSAULT PREVENTION: 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 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 or at (940) 565 2759.

CLASS RECORDINGS & STUDENT LIKENESS: Synchronous (live) sessions in this course will be recorded for students enrolled in this class section to refer to throughout the semester. Class recordings are the intellectual property of the university or instructor and are reserved for use only by students in this class and only for educational purposes. Students may not post or otherwise share the recordings outside the class, or outside the Canvas Learning Management System, in any form. Failing to follow this restriction is a violation of the UNT Code of Student Conduct and could lead to disciplinary action.

ACADEMIC SUPPORT AND STUDENT SERVICES

Mental Health

UNT provides mental health resources to students to help ensure there are numerous outlets to turn to that wholeheartedly care for and are there for students in need, regardless of the nature of an issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

- [Student Health and Wellness Center](https://studentaffairs.unt.edu/student-health-and-wellness-center) (<https://studentaffairs.unt.edu/student-health-and-wellness-center>)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (<https://studentaffairs.unt.edu/counseling-and-testing-services>)
- [UNT Care Team](https://studentaffairs.unt.edu/care) (<https://studentaffairs.unt.edu/care>)
- [UNT Psychiatric Services](https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry) (<https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry>)
- [Individual Counseling](https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling) (<https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling>)

Chosen Names

A chosen name is a name that a person goes by that may or may not match their legal name. If you have a chosen name that is different from your legal name and would like that to be used in class, please let the instructor know. Below is a list of resources for updating your chosen name at UNT.

- [UNT Records](#)
- [UNT ID Card](#)
- [UNT Email Address](#)
- [Legal Name](#)

**UNT euIDs cannot be changed at this time. The collaborating offices are working on a process to make this option accessible to UNT community members.*

Additional Student Support Services

- [Registrar](https://registrar.unt.edu/registration) (<https://registrar.unt.edu/registration>)
- [Financial Aid](https://financialaid.unt.edu/) (<https://financialaid.unt.edu/>)
- [Student Legal Services](https://studentaffairs.unt.edu/student-legal-services) (<https://studentaffairs.unt.edu/student-legal-services>)
- [Career Center](https://studentaffairs.unt.edu/career-center) (<https://studentaffairs.unt.edu/career-center>)
- [Multicultural Center](https://edo.unt.edu/multicultural-center) (<https://edo.unt.edu/multicultural-center>)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (<https://studentaffairs.unt.edu/counseling-and-testing-services>)
- [Pride Alliance](https://edo.unt.edu/pridealliance) (<https://edo.unt.edu/pridealliance>)
- [UNT Food Pantry](https://deanofstudents.unt.edu/resources/food-pantry) (<https://deanofstudents.unt.edu/resources/food-pantry>)

Academic Support Services

- [Academic Resource Center](https://clear.unt.edu/canvas/student-resources) (<https://clear.unt.edu/canvas/student-resources>)
- [Academic Success Center](https://success.unt.edu/asc) (<https://success.unt.edu/asc>)
- [UNT Libraries](https://library.unt.edu/) (<https://library.unt.edu/>)
- [Writing Lab](http://writingcenter.unt.edu/) (<http://writingcenter.unt.edu/>)

SUCCEED AT UNT: UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow, and, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success, go to <http://success.unt.edu/>

The following are some specific applications of Succeed at UNT for this class:

Show Up: Participation in class meetings (and professional conduct) is expected. You are responsible for all announcements, syllabus revisions, assignments, and any other material discussed.

Find Support: Free assistance is available in the Accounting Lab in room BLB 007. Make an appointment at <http://www.cob.unt.edu/lab/tutor.php>.

Take Control: Be aware of your current grade and make corrective actions if it is unsatisfactory.

Be Prepared: Read textbook prior to class. This is very important for accounting classes for you to keep pace with the class.

Get Involved: Attend student organization meetings such as Beta Alpha Psi, NABA, ALPFA, ISACA, IIA, ACFE and IMA.

Be Persistent: This course is a fast-paced marathon rather than a sprint. There is a lot of work and not always a lot of time to complete it. Many aspects of the course build on each other, so do not fall behind! This is not a class that you can catch up in the last minute. Keep putting in the required effort (i.e., reading the text, completing homework assignments, studying for exams, etc.) to be more likely to succeed.