

ACCT 2020 Sections 2, 3, 7 and 8
ACCOUNTING PRINCIPLES II (Managerial Accounting)
Fall 2018

INSTRUCTOR: Hillary Joiner, CPA
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CLASS TIME/PLACE: Section 2: MWF 9:00 – 9:50 / BLB 250
Section 3: MWF 11:00 – 11:50 / BLB 140
Section 7: MWF 12:00 – 12:50 / BLB 140
Section 8: MWF 1:00 – 1:50 / BLB 140

OFFICE HOURS: Monday/Wednesday 10:00 – 10:50 and 2:00 – 3:00, and by appointment

TEXT: Braun & Tietz, Managerial Accounting 5e, Pearson Education, ISBN 978-0-13-412852-8
Pearson My Accounting Lab (MAL).

Section 2 MAL ID #: joiner80415
Section 3 MAL ID #: joiner51646
Section 7 MAL ID #: joiner45345
Section 8 MAL ID #: joiner89206

PRE-POST REQUISITES: ACCT 2010 with a grade of C or better is required in order to take this course. In addition, this course, ACCT 2020, with a grade of C or better is required in order to take ACCT 3270.

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%
Exams	50.00%
Comprehensive Final Exam	16.00%
	<hr/>
	100.00%

EXAMS: We will have exams over chapters 2 through 12 (excluding chapter 5) and a comprehensive final exam on the dates indicated in the course schedule. 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 the Sage Hall Testing Center room 330.
- 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. 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. Monitor the due dates and times listed in MAL closely. The average homework grade is 17% of the final course grade. If you do not complete the homework by the due date, you can submit the remaining problems for 70% credit up through December 8th.

You will be expected to complete all of the homework problems assigned for each chapter. MAL will allow you to continue to attempt 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 Canvas. 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.

POLLING BONUS: Students who correctly answer 80% or more of the polling questions earn 1% on the semester grade. Students who correctly answer 90% or more of the polling questions earn 2% on the semester grade.

CLASS ATTENDANCE: Class attendance and participation are essential. Students who accumulate nine unexcused absences will be dropped from the course with a grade of WF. Nonparticipation in class activities will be counted as 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 first fifteen (15) calendar days of the semester by written correspondence, delivered to me, and acknowledged as received by me.

iCLICKER: We will use the iClicker app in class to monitor class understanding of course concepts and calculations. Download the iClicker app to your device and choose the appropriate course:

- FA 18 Acct 2020.002 MWF 9:00 – Joiner
- FA 18 Acct 2020.003 MWF 11:00 – Joiner
- FA 18 Acct 2020.007 MWF 12:00 – Joiner
- FA 18 Acct 2020.008 MWF 1:00 – Joiner

Please ensure your device meets iClicker Polling's [minimum system requirements](#).

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 Canvas. 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: Consult with your academic advisor prior to withdrawing from the course. The last day to withdraw from a course with a grade of W is **Monday, 11/5/2018**.

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 section.
- 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.
- e. If the answer to your questions is in the syllabus, I will respond with “Look in the syllabus.”

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.

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.

You will receive name cards at the beginning of the first class. Bring and display the name cards in each class.

Cell phones, PDAs, Tablets, and Laptops are distracting to your fellow classmates and should only be used when specifically authorized (e.g. when class polling using iClicker). When class begins, all electronic devices should be put in silent mode. **Unauthorized use of electronics may be counted as an absence.**

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.

CANVAS: We will use Canvas in this course. You can reach the Canvas site at <https://canvas.unt.edu/>

I will use the Canvas 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 Canvas system. You are responsible for monitoring your Canvas account and the associated email address connected

to your Canvas 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: The Department of Accounting provides an Accounting Lab primarily for students taking ACCT 2010 and ACCT 2020. It is located in BLB 007. You are encouraged to make an appointment.

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 www.unt.upswing.io.

IMPORTANCE OF MENTAL HEALTH: 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.

ACCT 2020 SECTIONS 2, 3, 7, AND 8 TENTATIVE SCHEDULE:

Day	Date	Chapter	Topics
Mo	27-Aug	Ch. 1	MAL Intro and Intro to Managerial Acctg
We	29-Aug	Ch. 2	Building Blocks of Managerial Accounting
Fr	31-Aug		Building Blocks of Managerial Accounting
Mo	3-Sep	no class	*** LABOR DAY ***
We	5-Sep		Building Blocks of Managerial Accounting
Fr	7-Sep		Building Blocks of Managerial Accounting
Su	9-Sep	---	Chapter 2 Quiz & Homework due by 2:00 pm
Mo	10-Sep	Ch. 3	Job Costing
We	12-Sep		Job Costing
Fr	14-Sep		Job Costing
Su	16-Sep	---	Chapter 3 Quiz & Homework due by 2:00pm
Mo	17-Sep	Exam I	Chapters 2 & 3
We	19-Sep	Ch 4	Activity Based Costing, Lean Ops, & Cost of Quality
Fr	21-Sep		Activity Based Costing, Lean Ops, & Cost of Quality
Mo	24-Sep		Activity Based Costing, Lean Ops, & Cost of Quality
Tu	25-Sep	---	Chapter 4 Quiz & Homework due by 2:00pm
We	26-Sep	Ch 6	Cost Behavior
Fr	28-Sep		Cost Behavior
Mo	1-Oct		Cost Behavior
We	3-Oct		Cost Behavior
Th	4-Oct	---	Chapter 6 Quiz & Homework due by 2:00pm
Fr	5-Oct	Exam II	Chapters 4 & 6
Mo	8-Oct	Ch 7	Cost Volume Profit Analysis
We	10-Oct		Cost Volume Profit Analysis
Fr	12-Oct		Cost Volume Profit Analysis
Mo	15-Oct		Cost Volume Profit Analysis
Tu	16-Oct	---	Chapter 7 Quiz & Homework due by 2:00pm
We	17-Oct	Ch. 8	Relevant Costs for Short-Term Business Decisions
Fr	19-Oct		Relevant Costs for Short-Term Business Decisions
Mo	22-Oct		Relevant Costs for Short-Term Business Decisions

We	24-Oct		Relevant Costs for Short-Term Business Decisions
Th	25-Oct	---	Chapter 8 Quiz & Homework due by 2:00pm
Fr	26-Oct	Exam III	Chapters 7 & 8
Mo	29-Oct	Ch. 9	The Master Budget
We	31-Oct		The Master Budget
Fr	2-Nov		The Master Budget
Su	4-Nov	---	Chapter 9 Quiz & Homework due by 2:00pm
Mo	5-Nov	Ch. 10	Performance Evaluation
Mo	5-Nov	---	LAST DAY TO DROP
We	7-Nov		Performance Evaluation
Fr	9-Nov		Performance Evaluation
Su	11-Nov	---	Chapter 10 Quiz & Homework due by 2:00pm
Mo	12-Nov	Exam IV	Chapters 9 & 10
We	14-Nov	Ch. 11	Standard Costs and Variances
Fr	16-Nov		Standard Costs and Variances
Mo	19-Nov		Standard Costs and Variances
We	21-Nov		Standard Costs and Variances
	22 - 23	no class	*** THANKSGIVING BREAK ***
Su	25-Nov	---	Chapter 11 Quiz & Homework due by 2:00pm
Mo	26-Nov	Ch. 12	Capital Investment Decisions & Time Value of Money
We	28-Nov		Capital Investment Decisions & Time Value of Money
Fr	30-Nov		Capital Investment Decisions & Time Value of Money
Mo	3-Dec		Capital Investment Decisions & Time Value of Money
Tu	4-Dec	---	Chapter 12 Quiz & Homework due by 2:00pm
We	5-Dec	Exam V	Chapters 11 & 12
Departmental Final Exam			Wednesday December 12th @ 4:00pm - 6:00pm