

**ACCT 2020 Sections 1, 2, 3, and 7 – Spring 2019**  
**Accounting Principles II (Managerial Accounting)**

**INSTRUCTOR:** Hillary Joiner/Wang  
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**CLASS TIME/PLACE:** Section 001: MWF 10:00 – 10:50 / BLB 055  
Section 002: MWF 12:00 – 12:50 / BLB 005  
Section 003: MWF 1:00 – 1:50 / BLB 005  
Section 007: MWF 11:00 – 11:50 / BLB 070

**OFFICE HOURS:** MWF 2:00 – 3:00, and by appointment

**MATERIALS NEEDED:**

1. **TEXT:** Braun & Tietz, Managerial Accounting 5e, Pearson, ISBN 978-0-13-412852-8
2. **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. MAL Course ID: joiner39477
3. **iCLICKER:** We will use the iClicker app in class to monitor attendance and class understanding of course concepts/calculations. Download the iClicker app to your device (please ensure your device meets iClicker Polling's [minimum system requirements](#)) and choose the appropriate course:
  - Spring 19 Acct 2020.001 MWF 10:00 – Joiner
  - Spring 19 Acct 2020.002 MWF 12:00 – Joiner
  - Spring 19 Acct 2020.003 MWF 1:00 – Joiner
  - Spring 19 Acct 2020.007 MWF 11:00 – Joiner

**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:**

- **GRADE CALCULATION:** Your course grade will be weighted as follows:

Homework	16.00%
Quizzes	16.00%
Exams	50.00%
Comprehensive Final Exam	18.00%
	<u>100.00%</u>

- **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:

- Exams will be online in the Sage Hall Testing Center room 330 or the classroom, as announced.
  - 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.
  - I reserve the right to seat and/or re-seat any student before or during an exam.
  - No books or notes may be used during exams.
  - Bring a picture ID to class on the day of the exam.
- **QUIZZES:** We will take a quiz over each chapter, and one comprehensive quiz at the end of the semester. I will drop your lowest quiz grade, and the top ten quiz grades will be used to calculate an average quiz grade. This average counts as 16% 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 16% 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 May 5th.

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 (iCLICKER):** Students who correctly answer 80% or more of the iClicker polling questions earn 1% on the semester grade. Students who correctly answer 90% or more of the iClicker 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.

## **GENERAL INFORMATION/POLICIES:**

- **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 15 calendar days of the semester by written correspondence, delivered to me and acknowledged as received by me.
- **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.
- **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 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:
  - Friday, 2/22/19:** Last day to drop a course or withdraw from the semester with a grade of W.
  - Monday, 4/1/19:** Last day for a student to drop a course with the consent of the instructor. W or WF may be assigned.
- **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.
- **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 unless otherwise indicated. You must use your own judgment with regard to your personal safety in coming to campus.
- **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](http://report.unt.edu).

## **CLASS SPECIFIC INFORMATION/POLICIES:**

- **COMMUNICATING WITH THE INSTRUCTOR:** I aim to be available and helpful to all of you. Help me to be able to do that by following these guidelines for communication with me:
  - a. Email is the preferred manner of communication. You need to check your email and Canvas inbox daily.
  - b. Email will likely be a very significant part of your job one day, so I place an emphasis on learning and practicing proper email etiquette with my students. Emails should start with a greeting, state the question/comment clearly and concisely, be respectful and free of spelling/grammatical errors, and end with a salutation including your name/section number.
  - c. Please check the syllabus before emailing me. If the answer to your question is in the syllabus, I will respond with “Look in the syllabus.”
- **CANVAS:** We will use Canvas in this course (<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.
- **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. It is mandatory to participate in calculating the problems. These exercises will contribute to building your knowledge and skill set so you will be successful on the homework, quizzes, exams, and most importantly, your future lives and careers.
- **SEATING and CLASSROOM BEHAVIOR:**
  - a. 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.
  - b. You will receive name cards at the beginning of the first class. Bring and display the name cards in each class.
  - c. 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.**
  - d. 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.

- **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://learningcenter.unt.edu/volunteertutoring). For online tutoring, visit [www.unt.upswing.io](http://www.unt.upswing.io).

#### **ACCT 2020 SECTIONS 1, 2, 3, AND 7 TENTATIVE SCHEDULE:**

Day	Date	Chapter	Topics
Mon	Jan 14		My Acct Lab Intro and Intro to Managerial Accounting
Wed	Jan 16	Ch. 2	Building Blocks of Managerial Accounting
Fri	Jan 18		Building Blocks of Managerial Accounting
<b>Mon</b>	<b>Jan 21</b>	<b>No Class</b>	<b>*** MLK DAY ***</b>
Wed	Jan 23		Building Blocks of Managerial Accounting
<b>Thurs</b>	<b>Jan 24</b>		<b>Chapter 2 Quiz &amp; Homework due by 11:59pm</b>
Fri	Jan 25	Ch. 3	Job Costing
Mon	Jan 28		Job Costing
Wed	Jan 30		Job Costing
Fri	Feb 1		Job Costing
<b>Sat</b>	<b>Feb 2</b>		<b>Chapter 3 Quiz &amp; Homework due by 11:59pm</b>
<b>Mon</b>	<b>Feb 4</b>	<b>Exam I</b>	<b>Chapters 2 &amp; 3</b>
Wed	Feb 6	Ch 4	Activity Based Costing, Lean Ops, & Cost of Quality
Fri	Feb 8		Activity Based Costing, Lean Ops, & Cost of Quality
Mon	Feb 11		Activity Based Costing, Lean Ops, & Cost of Quality
Wed	Feb 13		Activity Based Costing, Lean Ops, & Cost of Quality
Fri	Feb 15	Ch 6	Cost Behavior
<b>Sun</b>	<b>Feb 17</b>		<b>Chapter 4 Quiz &amp; Homework due by 11:59pm</b>
Mon	Feb 18		Cost Behavior
Wed	Feb 20		Cost Behavior
Fri	Feb 22		Cost Behavior
<b>Sat</b>	<b>Feb 23</b>		<b>Chapter 6 Quiz &amp; Homework due by 11:59pm</b>
<b>Mon</b>	<b>Feb 25</b>	<b>Exam II</b>	<b>Chapters 4 &amp; 6</b>
Wed	Feb 27	Ch 7	Cost Volume Profit Analysis
Fri	March 1		Cost Volume Profit Analysis
Mon	March 4		Cost Volume Profit Analysis
Wed	March 6		Cost Volume Profit Analysis
<b>Thurs</b>	<b>March 7</b>		<b>Chapter 7 Quiz &amp; Homework due by 11:59pm</b>
Fri	March 8	Ch. 8	Relevant Costs for Short-Term Business Decisions
<b>Mon – Fri</b>	<b>March 11-15</b>	<b>No Class</b>	<b>*** SPRING BREAK ***</b>
Mon	March 18		Relevant Costs for Short-Term Business Decisions
Wed	March 20		Relevant Costs for Short-Term Business Decisions
Fri	March 22		Relevant Costs for Short-Term Business Decisions
<b>Sat</b>	<b>March 23</b>		<b>Chapter 8 Quiz &amp; Homework due by 11:59pm</b>
<b>Mon</b>	<b>March 25</b>	<b>Exam III</b>	<b>Chapters 7 &amp; 8</b>

Wed	March 27	Ch. 9	The Master Budget
Fri	March 29		The Master Budget
Mon	April 1		The Master Budget
<b>Mon</b>	<b>April 1</b>		<b>LAST DAY TO DROP</b>
Wed	April 3		The Master Budget
<b>Thurs</b>	<b>April 4</b>		<b>Chapter 9 Quiz &amp; Homework due by 11:59pm</b>
Fri	April 5	Ch. 10	Performance Evaluation
Mon	April 8		Performance Evaluation
Wed	April 10		Performance Evaluation
Fri	April 12		Performance Evaluation
<b>Sat</b>	<b>April 13</b>		<b>Chapter 10 Quiz &amp; Homework due by 11:59pm</b>
<b>Mon</b>	<b>April 15</b>	<b>Exam IV</b>	<b>Chapters 9 &amp; 10</b>
Wed	April 17	Ch. 11	Standard Costs and Variances
Fri	April 19		Standard Costs and Variances
Mon	April 22		Standard Costs and Variances
<b>Tues</b>	<b>April 23</b>		<b>Chapter 11 Quiz &amp; Homework due by 11:59pm</b>
Wed	April 24	Ch. 12	Capital Investment Decisions & Time Value of Money
Fri	April 26		Capital Investment Decisions & Time Value of Money
Mon	April 29		Capital Investment Decisions & Time Value of Money
<b>Tues</b>		<b>---</b>	<b>Chapter 12 Quiz &amp; Homework due by 11:59pm</b>
<b>Wed</b>	<b>May 1</b>	<b>Exam V</b>	<b>Chapters 11 &amp; 12</b>
<b>Departmental Final Exam</b>			<b>Wednesday May 8th @ 4:00pm - 6:00pm</b>