

ACCT 2020.001/002/003/007 – Fall 2020
Accounting Principles II (Managerial Accounting)
Course Syllabus and Schedule

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CLASS TIME/PLACE: Online Only.
Follows MWF schedule, can complete class anytime before 11:59pm.

OFFICE HOURS: By appointment, via Zoom. Don't hesitate to reach out via email or Canvas to schedule.

MATERIALS NEEDED:

1. **TEXT:** Braun & Tietz, Managerial Accounting 5e, Pearson, ISBN 978-0-13-412852-8. At a minimum you need to have access to this textbook as an e-book, which can be purchased with the Pearson MyAccountingLab access below. A print version of the textbook is available as an upgrade for \$25. I highly recommend this option as it is easier to absorb the material from a physical book rather than an e-book.
2. **PEARSON MY ACCOUNTING LAB (MAL):** Access to MyAccountingLab (MAL) is required, as we use it to complete homework, take quizzes, and study for exams. Access codes are available to purchase by themselves or in a package with the textbook at most bookstores, or you can buy access directly from the website when you go to our MAL course. **Access our MAL course through our Canvas course under the second tab, called "MyLab and Mastering."**
3. **LOCKDOWN BROWSER AND WEBCAM:** These are required for the way we will take quizzes and exams (more information below). This means you must have a computer that can download and run Lockdown Browser, and you must have a working built-in or connectable webcam. Contact me as soon as possible with any issues or questions.
4. **CANVAS AND UNT EMAIL:** We will use Canvas (<https://canvas.unt.edu>) extensively (everyday) in this course. I will frequently post announcements or send out messages via Canvas and/or to your UNT email addresses. **You are responsible for checking these daily so that you do not miss any communications.** If you are unfamiliar with this system, you should take advantage of available training resources early in the semester. Technical support for UNT is available at <http://it.unt.edu/helpdesk>.
5. **INTERNET AND COMPUTER:** You must have access to reliable internet and a computer to take this online course. Your computer and the software on it (such as the browsers) must meet the minimum technical requirements for both Canvas and MyAccountingLab, and the content posted there. Exams cannot be completed on cell phones, tablets, or other mobile devices. They must be completed on a laptop or desktop computer (due to security settings).

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

COURSE DESCRIPTION: Accounting is the language of business. The primary objective of the course is for you to become fluent in this language so that you can operate your business and communicate with others in business. If you cannot speak the language, you will be at a huge disadvantage in your career. You will use the language of financial accounting to tell the story of your business to stakeholders such as providers of financing (e.g. your banker and investors), suppliers, customers, employees, and regulators. To effectively communicate your story, this course will teach you the concepts and procedures used to measure, report and analyze the transactions and events that affect your business. In addition, the concepts introduced in this course will show up repeatedly in your future coursework to earn your business degree. This is a core business course because of its universal application to all business disciplines.

NOTE: This course may not be taken more than twice at UNT.

COURSE OBJECTIVES: This course deals with uses of accounting information by internal persons and is intended to give you tools to run your business. Our goal is to study the use of accounting information for making business decisions. Course emphasis is on the identification and assignment of product costs, analyzing cost behaviors and cost-volume-profit, operational budgeting/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.

PERFORMANCE EVALUATION:

• **GRADE CALCULATION:**

Your course grade will be weighted as follows:

Online Engagement	10%	Online classwork such as Knowledge Checks
Homework	15%	10 HW assignments, 70% late credit through Dec 6 th
Quizzes	15%	11 quizzes, drop lowest
Exams	40%	5 exams, drop lowest
Final Exam	20%	Comprehensive, cannot be dropped
100.00%		

Use the Grade Calculator in Canvas for exact calculation of your grade.

• **GRADING SCALE:**

A = $\geq 90\%$

B = 80% - 89.99%

C = 70% - 79.99%

D = 60% - 69.99%

F = < 60%

- **ONLINE ENGAGEMENT:** For each day of online class (every Monday, Wednesday, and Friday), there will be videos to watch and short quizzes called "Knowledge Checks" to complete **in Canvas**. Knowledge Checks will test your understanding of the material covered in the videos watched immediately before. They are open note and will have a limited number of attempts. Your scores on these Knowledge Checks will make up the Online Engagement portion of your grade, which counts as 10% of your final course grade. This category may also include discussion boards or other online assignments.
- **HOMEWORK:** Homework problems are assigned **in MyAccountingLab** for each chapter. MAL will allow you to continue to attempt each problem for a maximum of 5 attempts; or until the window for that chapter's assignment closes. Monitor the due dates in MAL closely. The average homework grade counts as 15% 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 through December 6th.**
- **QUIZZES:** We will take a quiz over each chapter, and one comprehensive quiz at the end of the semester, **in MyAccountingLab**. 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 15% of the final course grade. **Quizzes will not be reopened after their deadline.**

*** **Note on technical issues:** If you have problems with MyAccountingLab at any time, you should contact the Pearson helpdesk immediately to attempt to resolve the problem. The instructor will not be able to help you with technical issues with MyAccountingLab. Pearson contact information is available on Canvas. Hardware issues such as computers/laptops crashing or internet not working are not legitimate reasons to re-open a homework or quiz assignment for a student. Please do not wait until the last minute to complete assignments, so that you can figure out an alternative option if needed. I drop one quiz grade and offer late credit on homework assignments to allow for some technical issues. ***

- **EXAMS:** We will have five regular semester exams (over chapters 2/3, 4/6, 7/8, 9/10, 11/12) and a comprehensive final exam on the dates indicated in the course schedule. I will drop your lowest regular exam grade (not including the final). Each of your four best regular exam scores will count as 10% of your final course grade, for a total of 40% of the final course grade. The final exam is comprehensive and counts as 20% of the final course grade.

Please note the following on exam procedures:

- Exams, including the Final Exam, will be administered online via Canvas, using Lockdown Browser with a webcam requirement. A proctoring software will require you to film your ID, surroundings, etc. and will then record you and your screen for the entirety of the exam session. These videos will be reviewed extensively by a class grader and then by the instructor. Further detailed instructions on these procedures can be found on Canvas. Any violations of these instructions will result in a zero on the assignment or a failing grade for the course.**
- You are allowed a piece of blank scratch paper and a simple four-function calculator on the exams (no scientific or graphing calculators allowed). If you do not have a simple four-function calculator, an online one will be enabled.
- No books, notes, "cheat sheets," websites, or any other sources/materials may be used during exams. You should not have any of these materials or devices such as phones, digital watches, ear buds, etc. anywhere in your vicinity while taking an exam.
- You will only have one attempt on each exam, and it will have a time limit.
- Videos will be reviewed extensively. **Please note that I do not need to prove that you cheated in order to give a zero. I only need to prove that you did not follow the instructions given.**

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. (<https://policy.unt.edu/policy/06-039>)
- **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. (ADA URL: <http://www.unt.edu/oda>)
- **ACADEMIC INTEGRITY STANDARDS AND CONSEQUENCES:** 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. (Academic Integrity URL: <http://policy-dev.unt.edu/policy/06-003>)

- **DROPPING THE CLASS:** University policy relative to withdrawals will be followed. You should consult with your academic advisor prior to dropping this course and prior to **Monday, November 2, 2020 – the last day to drop a course for a grade of W.** Course withdrawals are administered by the **Office of the Registrar.**
- **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.
- **ACCESS TO INFORMATION – EAGLE CONNECT:** Your access point for business and academic services at UNT occurs within the my.unt.edu site <http://www.my.unt.edu>. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail: <http://eagleconnect.unt.edu>
- **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 BUSINESS LEADERSHIP BUILDING:**
 - **SEVERE WEATHER:** In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place area in the building. If 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, and 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:** 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 at <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.

IMPORTANCE OF MENTAL HEALTH:

I take mental health extremely seriously and want to help you if this is a concern at any point during the semester. The university provides MANY resources to help you, and I am always available to talk. Please don't hesitate to reach out if you are struggling. See the resources available below.

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. I am also always available.

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 issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

1. Student Health and Wellness Center
1800 Chestnut St. Denton, TX 76201
940-565-2333
2. Counseling and Testing Services*
801 N. Texas Blvd, Denton, TX 76210 Suite 140
940-565-2741
3. UNT CARE Team*
940-565-2648
careteam@unt.edu
4. Psychiatric Services
940-565-2648
5. Individual Counseling*
940-369-8773

*Services are free of charge to University Students

If at any time you are feeling alone or in jeopardy of self-harm, reach out to the following:

- NATL Suicide Hotline: 800-273-8255
- Denton County MHMR Crisis Line 800-762-0157
- Denton County Friends of the Family Crisis Line 940-382-7273
- UNT Mental Health Emergency Contacts
 - During Office Hours (M-F 8am-5pm) 940-382-7273
 - After Hour Calls 940-565-2741
 - Crisis Text Line Text CONNECT to 741741
 - Live chat <http://www.suicidepreventionlifeline.org>

Note that most of these services are also available virtually during COVID-19.

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:
 - Email is my preferred manner of communication (directly to Hillary.Wang@unt.edu from your UNT email is preferred to Canvas communications).
 - **You need to check your email and Canvas inbox daily.**
 - Email will likely be a very significant part of your job one day, so I place an emphasis on learning and practicing professional 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.
 - Please check the syllabus before emailing me. If your question is about a grading policy (i.e. dropped grades), the schedule, etc. it is probably in the syllabus.
- **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 frequently go over exercises in class to 1) build your knowledge and skills with class material, 2) help prepare you for homework, quizzes, and exams, and 3) see examples of class content in actual business scenarios. It is extremely important to actually work these problems out on paper, and NOT to simply watch me do the problem. You will see a huge difference in your understanding and performance if you first try these problems on your own and THEN watch my solution.
- **STUDENT BEHAVIOR:** Acting in a way that interferes with my ability to conduct a class or other students' opportunity to learn is unacceptable and will not be tolerated. We will treat each other with respect and civility at all times, and we will observe the core values of the College of Business. If any of the above is violated, students may be referred to the Dean of Students. If violations continue, I will take steps to have the student removed from class. The Code of Student Conduct can be found at www.unt.edu/csrr.
- **STUDENT HELP & TUTORING:** Though ACCT 2020 does not have SI sessions, the Department of Accounting provides an Accounting Lab primarily for students taking ACCT 2010 and ACCT 2020. This IS still available virtually through Zoom. See Canvas for more details.
- **IMPACT OF COVID-19:** It is important for all of us to be mindful of the health and safety of everyone in our community, especially given concerns about COVID-19. Please contact me if you are unable to attend class because you or ill, or unable to attend class due to a related issue regarding COVID-19. It is important that you communicate with me *prior* to missing class about what may be preventing you from coming to class, so I can make a decision regarding accommodating your request.

If you are experiencing cough, shortness of breath or difficulty breathing, fever, or any of the other possible symptoms of COVID-19 (<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>) please seek medical attention from the Student Health and Wellness Center (940-565-2333 or askSHWC@unt.edu) or your health care provider. While attendance is an important part of succeeding in this class, your own health, and those of others in the community, is more important.

Note that this syllabus and schedule are tentative and can be changed by the instructor via email or Canvas notification. It is the student's responsibility to keep up with any changes.

SUCCEED AT UNT AND IN THIS CLASS:

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. 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:** Attendance at all class meetings (and professional conduct) is expected and key to doing well in the course. Come to class awake and well-rested, alert and undistracted. Be engaged in lectures, discussions, and in-class practice work.
- **Find Support:** Make friends with some classmates and help each other with studying, notes, due date reminders, etc. Utilize the free assistance available in the Accounting Lab (info on Canvas) Reach out to me for help as needed as well.
- **Take Control:** Be aware of your current grade using the grade calculator and make corrective actions if it is unsatisfactory. Check your UNT email/Canvas inbox daily.
- **Be Prepared:** Read textbook prior to class. This is very important for accounting classes for you to keep pace with the class, as only a small portion of class will be spent lecturing concepts; more of class time is focused on working through examples to ensure we learn and master the application of these concepts.
- **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, participating in class, completing homework assignments/quizzes, studying for exams, etc.) to be more likely to succeed.
- **Take care of yourself:** Take care of both your physical and mental health. Reach out if you need to talk.

The best ACCT 2020 students consistently practice the following:

- Take online class seriously, meaning set aside distraction-free time to watch videos while paying attention and taking notes. Make an attempt on all class problems before watching me demonstrate the solution. Give your best efforts on the Knowledge Checks, and re-read notes or re-watch videos on concepts you don't understand.
- Work on assignments long before the due date.
- Connect with classmates to ask questions, study with, remind each other of due dates, etc.
- When confused, promptly seek help through tutoring, study groups, the textbook, or the instructor.
- Review old exams with the instructor immediately to improve studying and test-taking strategies.
- Work extra questions and problems available at the end of each chapter such as Quick Checks and Short Exercises (answers posted in Canvas).
- Utilize the study tools available in MyAccountingLab such as the Study Plan, Dynamic Study Modules, flashcards, etc.
- Thoroughly review for each exam by studying lectures, notes, exercises, the textbook, homework, quiz, and other materials.
- Read the textbook thoroughly (don't just skim it) and highlight/take notes as you do.

This course requires a significant amount of effort on the part of the student. Students who do not put in significant effort in and outside of class meetings will generally not do well. Students who procrastinate and then attempt to memorize the material just before an exam will generally be frustrated with their results. This course's material simply cannot be memorized; it must be learned.

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

Date	Due
Thurs, Sep 3	Ch. 2 HW and Quiz Due
Thurs, Sep 10	Ch. 3 HW and Quiz Due
Mon, Sep 14	Exam 1 - Ch. 2 and 3
Thurs, Sep 24	Ch. 4 HW and Quiz Due
Thurs, Oct 1	Ch. 6 HW and Quiz Due
Mon, Oct 5	Exam 2 - Ch. 4 and 6
Thurs, Oct 15	Ch. 7 HW and Quiz Due
Thurs, Oct 22	Ch. 8 HW and Quiz Due
Mon, Oct 26	Exam 3 - Ch. 7 and 8
Mon, Nov 2	Last Day to Drop
Thurs, Nov 5	Ch. 9 HW and Quiz Due
Thurs, Nov 12	Ch. 10 HW and Quiz Due
Mon, Nov 16	Exam 4 - Ch. 9 and 10
Sun, Nov 22	Ch. 11 HW and Quiz Due
Mon, Nov 30	Ch. 12 HW and Quiz Due
Wed, Dec 2	Exam 5 - Ch. 11 and 12
Sun, Dec 6	Review Quiz and Late HW Due
Wed, Dec 9	Final Exam - All Chapters

See full schedule on Canvas in separate pdf. Note that this syllabus and schedule are tentative and can be changed by the instructor via email or Canvas notification. It is the student's responsibility to keep up with any changes.