

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

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

OFFICE HOURS: MWF 2:00 – 3:00pm, 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. **Access our MAL course through our Canvas course under the second tab, called “MyLab and Mastering.”**
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, make an account, select UNT as your institution, and search the following with your class section’s info filled in: “SP20 - ACCT 2020.00(1/2/3/7) MWF (10/11/12/1):00 – Wang”**

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: 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 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:		
Homework*	16.00%	*Can work for up to 70% credit through May 3rd
Quizzes**	16.00%	**Lowest quiz grade will be dropped
Exams***	50.00%	***Lowest regular exam grade replaced by average of all regular exam grades (not including final)
Final Exam (Comprehensive)	18.00%	
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100.00%		
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Polling Extra Credit	up to 2%	(+1% for > 80% answered correctly; +2% for > 90%)

****Students who accumulate more than 9 unexcused absences will be dropped one letter grade.

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

- 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 replace your lowest regular exam grade (not including the final) with the average of all five of your regular exam grades (not including the final). Each regular exam grade is 10% of the final course grade, for a total of 50% of the final course grade. The final exam is 16% of the final course grade.

Please note the following:

- Exams will be taken on computers in the Sage Hall Testing Center (Room 330), or the classroom, as announced. Bring a picture ID.**
 - 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/notes/"cheat sheets" may be used during exams.
- 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 on MAL 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. 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 3rd.**

*** If you have problems with MAL at any time, **you must contact the Pearson helpdesk** immediately to attempt to resolve the problem. Students 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. **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 semester and lab computers are available. ***

- iCLICKER POLLING BONUS:** 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 more than nine unexcused absences will be dropped a letter grade.** Nonparticipation in class activities will be counted as an absence. (Attendance URL: <https://policy.unt.edu/policy/06-039>)

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. (ADA URL: <http://www.unt.edu/oda>)
- **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. (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, March 30, 2019 – the last day to drop a course for a grade of W.**
- **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.

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>

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 the preferred manner of communication. **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 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.
- **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 class discussion exercises every class period. 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. Pay attention, give an effort, ask questions, and write down your work for later review.
- **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, I will discuss the incivility with the student and the final course grade may be reduced by up to 30%. If incivility continues, I will additionally have the student sign an incident report, and deliver the report to the Dean of Students. If incivility continues, I will take steps to have the student removed from class.
- **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. One-on-one or small group tutoring is also available for this course through the UNT Learning Center. Please see information posted on Canvas for location, hours, sign up, websites, etc.

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

Day	Date	Event	Topics
Mon	Jan 13	First Class	Syllabus, MyAccountingLab, Intro to ACCT 2020
Wed	Jan 15	Chapter 2	Building Blocks of Managerial Accounting
Fri	Jan 17	Chapter 2	Building Blocks of Managerial Accounting
Mon	Jan 20	No Class	* * * MLK DAY * * *
Wed	Jan 22	Chapter 2	Building Blocks of Managerial Accounting
Fri	Jan 24	Chapter 2	Building Blocks of Managerial Accounting
Sat	Jan 25	Due Date	Chapter 2 Quiz & Homework due by 11:59pm
Mon	Jan 27	Chapter 3	Job Costing
Wed	Jan 29	Chapter 3	Job Costing
Fri	Jan 31	Chapter 3	Job Costing
Sat	Feb 1	Due Date	Chapter 3 Quiz & Homework due by 11:59pm
Mon	Feb 3	Exam I	Chapters 2 & 3
Wed	Feb 5	Chapter 4	Activity Based Costing, Lean Ops, & Cost of Quality
Fri	Feb 7	Chapter 4	Activity Based Costing, Lean Ops, & Cost of Quality
Mon	Feb 10	Chapter 4	Activity Based Costing, Lean Ops, & Cost of Quality
Wed	Feb 12	Chapter 4	Activity Based Costing, Lean Ops, & Cost of Quality
Thurs	Feb 13	Due Date	Chapter 4 Quiz & Homework due by 11:59pm
Fri	Feb 14	Chapter 6	Cost Behavior
Mon	Feb 17	Chapter 6	Cost Behavior
Wed	Feb 19	Chapter 6	Cost Behavior
Wed	Feb 19	Due Date	Chapter 6 Quiz & Homework due by 11:59pm
Fri	Feb 21	Exam II	Chapters 4 & 6
Mon	Feb 24	Chapter 7	Cost Volume Profit Analysis
Wed	Feb 26	Chapter 7	Cost Volume Profit Analysis
Fri	Feb 28	Chapter 7	Cost Volume Profit Analysis
Mon	March 2	Chapter 7	Cost Volume Profit Analysis
Tues	March 3	Due Date	Chapter 7 Quiz & Homework due by 11:59pm
Wed	March 4	Chapter 8	Relevant Costs for Short-Term Business Decisions
Fri	March 6	Chapter 8	Relevant Costs for Short-Term Business Decisions
Mon - Fri	March 9 -13	No Class	* * * SPRING BREAK * * *
Mon	March 16	Chapter 8	Relevant Costs for Short-Term Business Decisions
Mon	March 16	Due Date	Chapter 8 Quiz & Homework due by 11:59pm
Wed	March 18	Exam III	Chapters 7 & 8
Fri	March 20	Chapter 9	The Master Budget
Mon	March 23	Chapter 9	The Master Budget
Wed	March 25	Chapter 9	The Master Budget
Fri	March 27	Chapter 9	The Master Budget
Sat	March 28	Due Date	Chapter 9 Quiz & Homework due by 11:59pm
Mon	March 30	Deadline	Last Day to Drop Course
Mon	March 30	Chapter 10	Performance Evaluation
Wed	April 1	Chapter 10	Performance Evaluation
Fri	April 3	Chapter 10	Performance Evaluation
Sat	April 4	Due Date	Chapter 10 Quiz & Homework due by 11:59pm
Mon	April 6	Exam IV	Chapters 9 & 10
Wed	April 8	Chapter 11	Standard Costs and Variances
Fri	April 10	Chapter 11	Standard Costs and Variances
Mon	April 13	Chapter 11	Standard Costs and Variances

Wed	April 15	Chapter 11	Standard Costs and Variances
Thurs	April 16	Due Date	Chapter 11 Quiz & Homework due by 11:59pm
Fri	April 17	Chapter 12	Capital Investment Decisions & Time Value of Money
Mon	April 20	Chapter 12	Capital Investment Decisions & Time Value of Money
Wed	April 22	Chapter 12	Capital Investment Decisions & Time Value of Money
Wed	April 22	Due Date	Chapter 12 Quiz & Homework due by 11:59pm
Fri	April 24	Exam V	Chapters 11 & 12
Mon	April 27	Review	Final Exam Review
Wed	April 29	Review	Final Exam Review
Fri	May 1	No Class	* * * READING DAY * * *
Sun	May 3	Due Date	Final Review Quiz (and late HW) due by 11:59pm
Wed	May 6	Final Exam	4-6pm. Location TBD.

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 in room BLB 007. Make an appointment at <http://www.cob.unt.edu/lab/tutor.php>. 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.

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.