

University of North Texas
Cost and Managerial Accounting
ACCT 3270 Sections 001 & 003
Syllabus | Fall 2023

Instructor: Lisa McLuckie Thain, PhD, CPA (*she/her/hers*)
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Office Hours: *Scheduled Office Hours* – Thursdays 2:00 PM – 4:00 PM
Additional Office Hours – By appointment; email to schedule
Please note, I reserve the right to adjust these hours as I see fit. For example, I will generally have additional office hours available prior to exams, and I may have to cancel scheduled office hours for reasons outside of my control.

Course Description: Cost accounting is potentially unique to each organization. As such, there are limited rules to govern the internal cost accounting systems. These systems generally focus on the generation of information used to make cost management decisions for products, projects, and services. Understanding the fundamentals of cost accounting will provide you with a foundation for your professional career regardless of your major.

Prerequisites for ACCT 3270:

- ACCT 2010 and ACCT 2020
(with grade of C or better)
- ECON 1100
- ECON 1110
- BCIS 2610
- MATH 1190 or MATH 1710

Note: You may not have taken any of these courses more than twice at UNT. Students may not retake this course once they have completed (with a grade of C or better) a course for which this was a prerequisite.

ACCT 3270 is a Prerequisite for:

- ACCT 5140
- ACCT 5160
- ACCT 5250
- ACCT 5270
- ACCT 5520
- ACCT 5630
- ACCT 5710

Note: Please be aware this course may also be a prerequisite for courses outside of accounting. Be sure to discuss your full course schedule and plan of study with your advisor.

Course Objective

As cost accounting systems tend to be unique to each organization, there are limited rules governing these systems resulting in various, constantly evolving principles and procedures. The objective of this course is to be able to apply these principles and procedures, as situationally appropriate, to diverse, and often unstructured, problem scenarios. At the completion of this course, you should be able to:

- Recognize and understand cost (management) accounting as both a forward- and backward-looking accounting tool
- Understand the theory and concepts underlying cost management systems
- Identify relevant accounting issues from a business problem
- Describe and apply common cost accounting tools and models

Text and Required Materials

Textbook: *Horngren's Cost Accounting: A Managerial Emphasis*, by Datar and Rajan, 17th Edition, 2018, Pearson; ISBN: 9780134475998

Note: *The least expensive option tends to be the combination bundle of MyLab Accounting and the electronic textbook (e-text).*

MyLab: *MyLab Accounting (MAL):* You will need access to the Pearson MyLab accounting platform. For purposes of this course, this platform will be used for homework, quizzes, communication, etc. Additionally, MyLab Accounting contains numerous other learning tools to enhance your understanding of the course materials: *Study Plan, Pearson eText, Multimedia, Chapter Resources, and Dynamic Study Modules.*

To register for *MyLab Accounting*, review the instructions in CANVAS. **Be sure to use an email address you check regularly.** For additional registration instructions, visit:

<http://www.pearsonmylabandmastering.com/northamerica/students/get-registered/index.html>

Teaching Philosophy

My teaching philosophy revolves around two rules of thumb: The first is that my job is to prepare you for your post-college careers. As such, I will treat the classroom (virtual and/or in-person) as if it were a workplace, and I expect you to do the same. Essentially, if you should not do something in front of your boss or at work, you should also not do it in our classroom, course page, virtual meetings, etc. Second, I will generally avoid extensive lecturing in favor of having you work through illustrative cases and problems during class time. **This style of learning is only effective if you come prepared.** In other words, it is imperative that you read the assigned portions of the textbook and/or course page prior to scheduled class meetings.

Success in this Course

Attendance Policy: As with any job, attendance is expected. It is my responsibility to help you learn and understand the subject matter, and it is your responsibility to help me accomplish this. It is difficult to do either if you are not actively participating. I understand unexpected events, emergencies, and illnesses occur, and I will do my best to accommodate these as they arise. It is your responsibility to provide as timely notice as possible in such situations.

Class Integrity: Ethics and values are extremely important in accounting and other professional environments. Ethics and values are equally important in education. I will assume, unless there is evidence to the contrary, you are an ethical student. To help you fulfill your ethical responsibilities as a student, the rules for each graded assignment or exam will appear on the assignment sheet or exam. Additionally, the University of North Texas has a policy for academic integrity. If there is an academic integrity violation, the University recommended sanctions in accordance with this policy will be imposed. The University's academic integrity policy can be found at: <http://policy-dev.unt.edu/policy/06-003>.

Course Communication: You may contact me using the email at the top of this syllabus. This information will also be available to you on Canvas. I will use both email and Canvas to communicate course information to you. All communications will be sent to your UNT Eagle account. If this is not your normal account, I suggest you have your emails forwarded from your UNT Eagle account to your active email account.

Please reference the course schedule on Canvas as that schedule will be updated to reflect any changes in assignments or due dates.

Canvas: The Canvas page for this course will be your information hub. Here you will find all course communications, instructions, and materials. I will post the following:

- PowerPoint slides
- Assignments
- Graded assignments
- In-Class homework solutions
- Class schedule
- Relevant policies
- This syllabus
- Any other relevant information

Summary of Grading Components and Scale

| REQUIRED | | |
|--|----------------------------------|---------------------------------|
| <i>Assignment</i> | <i>PERCENTAGE OF FINAL GRADE</i> | |
| Exams (3) | 45% | |
| Knowledge Checks | 10% | (10 total; 1 dropped) |
| Semester Project | 15% | |
| Semester Project Presentation | 15% | |
| Professionalism | 15% | |
| TOTAL | 100% | |
| Bonus Opportunities | | |
| Student Organization Attendance Write-up | 1% increase | Due: March 1st in Canvas |

Final letter grades will be determined on a standard average scale, where: A = 90% and above, B = 89% - 80%, C = 79% - 70%, D = 69% - 60%, and F = below 60%.

Requirements

Exams: There will be 3 exams throughout the semester. The structure and content of each exam varies depending on the course material covered prior to each exam. The structure and applicable content will be communicated to students approximately 1 week prior to the review session. Any review materials will also be posted at this time.

Knowledge Checks: Knowledge Checks (K-Checks) will be completed either in Canvas or on the MyLab Accounting platform (MAL). There will be approximately 12 K-Checks throughout the semester. As long as performance is sufficient, I will drop one for each student. Due dates for the K-Checks are located on the course schedule and updated on Canvas. You cannot make up a K-Check. You will have approximately 1 week to complete them, as such, I highly advise not waiting until the last day to complete it.

Semester Project and Presentation: There will be one, on-going project during the semester made up of a series of assignments. This is a group project, where groups will be determined the first full week of class. The format of these assignments will differ throughout the semester and may be group assignments or individual assignments. All assigned homework will be communicated clearly in class and on Canvas, including due dates. There will be substantial class time available to complete project homework and assignments, but any required portion not completed during class time must be finished outside of class time.

Professionalism: Consider this to be like a participation grade. A portion of your professionalism grade is dependent on your attendance in class. Additionally, you are expected to act in a professional manner throughout all communication, including discussions (and discussion board posts), emails, online sessions, etc. This also means you should dress appropriately for all live interactions (including online). The rule of thumb for this is: *Wear something you wouldn't mind your grandmother seeing you in.*

YOU MUST HAVE YOUR CAMERA TURNED ON IF ATTENDING AN ONLINE SESSION. It is weird to talk to a black box...

Additionally, your professionalism will be evaluated throughout the semester. Efforts to improve through participation are expected. Primarily, your professionalism grade will be comprised of your attendance, participation, and demeanor (how you present yourself). At times, I may assign certain activities that will count towards your participation. These will be fully explained at the time of assignment.

Bonus Opportunities

There will be a few opportunities for extra points throughout the course. I guarantee *at least* three opportunities. My philosophy behind offering extra credit is to make up for assignments where you were having an off day or if you missed a deadline because of an illness, etc. For this reason, each opportunity will range from 5-10 points depending on the required effort. I do not assign partial credit for bonus opportunities. All bonus opportunities will be communicated in class and on Canvas.

Technical Difficulties

If you experience any technical difficulties with the MyLab Accounting (MAL) platform that prevent you from completing an assignment on time, you must provide the following:

- 1) Description of the problem including a screenshot or picture of the on-screen error, when possible.
- 2) Indicate you have already contacted Pearson Support and provide the **incident number** so we can track the issue. I **cannot** re-open a quiz without the incident number.
- 3) This all must be completed **prior to the assignment's due date**. As this is the case, I highly recommend submitting assignments with enough time prior to the due date that we can resolve any unforeseen issues.

Technical Assistance: Part of working in the online environment involves dealing with the inconveniences and frustration that can arise when technology breaks down or does not perform as expected. Here at UNT we have a Student Help Desk that you can contact for help with Canvas or other technology issues.

UIT Help Desk: [UIT Student Help Desk site](#)

Email: helpdesk@unt.edu

Phone: 940-565-2324

In Person: Sage Hall, Room 130

Walk-In Availability: 8am-9pm

Telephone Availability:

Sunday: noon-midnight

Monday-Thursday: 8am-midnight

Friday: 8am-8pm

Saturday: 9am-5pm

Laptop Checkout: 8am-7pm

For additional support, visit [Canvas Technical Help](#)

Grading Questions

There is a waiting policy for questions regarding grading. **You must wait at least 24 hours once the grade is posted before asking your question.** If you have questions concerning the grading of any particular exam, quiz, assignment, etc., you must resolve these questions within a reasonable time period after the exam, quiz, assignment, etc. A **reasonable period of time is 2 weeks (starting after the 24 hour waiting period)**. After 2 weeks, grades are final. These concerns should be addressed privately during office hours (either virtual or in-person) or by appointment. These policies do not apply to the final, as grades are due as soon as 36 hours after a final exam.

Assignments will be graded approximately 1 week from the due date. Grades will be updated on or before each Friday (if applicable).

Composite grades prior to the final will be published the day before Reading Day. You have 48 hours to make inquiries about this grade. After 48 hours, your composite grade combined with your final grade will be assigned grade.

Make-up Exam Policy

It is in your best interest to take all exams at the scheduled times. If you are unable to take an exam as a result of a true emergency or situation, you must provide timely notification and documentation to get **prior approval** to make up for the missed exam. Obtaining prior approval is important as it allows for determination of whether or not the situation meets all criteria for making up an exam. All missed exams will be dealt with on a case by case basis as each case may be unique. I reserve the right to determine if, when, and how points for a missed exam will be dealt with. This may include: taking a different exam prior to the exam date, a cumulative final exam at the end of the semester, etc.

Outside Learning and Preparation

UNT Accounting Lab: The department offers an accounting lab which can assist you in checking your homework. Please make an appointment with the lab online. You may also obtain assistance from lab workers regarding solutions for extra problems. Please note: The lab workers are not trained tutors, but they will do their best to help you.

Tutoring: There may be tutors available through CLEAR. Additional tutors not associated with the University of North Texas may be available through the following private company:
<http://www.dentontutoring.com/Contact-Us.html>.

Succeed at UNT: The University of North Texas endeavors to offer you a high-quality education and provide a supportive environment to help you learn and grow. 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 at UNT, visit:
<http://success.unt.edu/>.

Additional UNT Policies

Rules of Engagement: Rules of engagement refer to the way students are expected to interact with each other and with their instructors. Here are some general guidelines:

- While the freedom to express yourself is a fundamental human right, any communication that utilizes cruel and derogatory language on the basis 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 will not be tolerated.
- **Treat your instructor and classmates with respect in any communication online or face-to-face, even when their opinion differs from your own.**
- Ask for and use the correct name and pronouns for your instructor and classmates.
- Speak from personal experiences. Use “I” statements to share thoughts and feelings. Try not to speak on behalf of groups or other individual’s experiences.
- Use your critical thinking skills to challenge other people’s ideas, instead of attacking individuals.
- Avoid using all caps while communicating digitally. This may be interpreted as “YELLING!”
- Be cautious when using humor or sarcasm in emails or discussion posts as tone can be difficult to interpret digitally.
- Avoid using “text-talk” unless explicitly permitted by your instructor.
- Proofread and fact-check your sources.
- Keep in mind that online posts can be permanent, so think first before you type.

See these [Engagement Guidelines](#) for more information.

Class Materials for Remote Instruction: Remote instruction may be necessary if community health conditions change or you need to self-isolate or quarantine due to COVID-19. Students will need access to a webcam and microphone to participate in fully remote portions of the class. Additional required classroom materials for remote learning include: working speakers, ability to send images/documents, etc. Information on how to be successful in a remote learning environment can be found at <https://online.unt.edu/learn>.

Class Recordings & Student Likenesses: 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.

Religious Holy Day Absences: Students should inform the instructor as early in the semester as possible if you will miss an examination or assignment to observe a religious hold day as defined by state law.

Accommodations for students with disabilities: Please note the University's guidelines for the arrangement of testing accommodations for students with disabilities. In accordance with the policies and procedures of the Office of Disability Accommodation, students are responsible for requesting accommodations directly from the Office of Disability Accommodation. To verify the eligibility of the student, students are expected to show appropriate documentation to the instructor when they first request accommodation. Students are to provide a written request for each test accommodation to their instructor. An email will suffice provided you have a received a reply from the instructor prior to the applicable exam or assignment.

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 room or hallway on the lowest floor of the building. All building occupants should take shelter in rooms: 005, 077, 090, or the restrooms on the basement level. Or 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.

Emergency Notification and Procedures: UNT uses the Eagle Alert system 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 building 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 the University website for contingency plans for covering course materials.

Access to Information – EagleConnect: All official communication from the university will be delivered to your EagleConnect account. For more information, please visit the website that explains EagleConnect and how to forward your email: <http://eagleconnect.unt.edu>.



August 2023

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|-----------------------------|--------------------------------------|---|---|--------------------------------|----------|
| 30 | 31 | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 FIRST DAY OF CLASS INTRO | 23 | 24 K-Check #1 DUE Cost Terms Review (Chp. 2) | 25 | 26 |
| | <i>First Day of Classes</i> | | | | <i>Last Day to Add Classes</i> | |
| 27 | 28 | 29 | 30 | 31 | 1 | 2 |
| | | MOH & ABC (Chp. 4 & 5) | | K-Check #2 DUE MOH & ABC (Chp. 4 & 5) | | |
| 3 | 4 | NOTES | DAYS HIGHLIGHTED IN GOLD - CLASS DOES NOT MEET! | | | |



September 2023

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|-------------------------|--|---|---|--------|----------|
| 27 | 28 | 29 | 30 | 31 | 1 | 2 |
| 3 | 4 | 5  MOH & ABC (Chp. 4 & 5) | 6 | 7 K-Check #3 DUE Process Costing (Chp. 18) | 8 | 9 |
| 10 | 11 <i>No Classes</i> | 12 Process Costing (Chp. 18) | 13 | 14 K-Check #4 DUE Process Costing (Chp. 18) | 15 | 16 |
| 17 | 18 | 19  Process Costing (Chp. 18) | 20 | 21 K-Check #5 DUE Exam 1 Review IN CLASS | 22 | 23 |
| 24 | 25 | 26 Self Review Day | 27 | 28 EXAM I | 29 | 30 |
| 1 | 2 | NOTES | DAYS HIGHLIGHTED IN GOLD - CLASS DOES NOT MEET! | | | |
| K-Checks DUE BEFORE START OF CLASS on Thursdays unless stated otherwise | | | | | | |

October 2023

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|--------|---|---|--|--------|----------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | OH Variances (Chp. 8) | | K-Check #6 DUE OH Variances (Chp. 8) | | |
| 8 | 9 | 10  OH Variances (Chp. 8) | 11 | 12 K-Check #7 DUE Inventory Costing & Capacity Analysis (Chp. 9) | 13 | 14 |
| 15 | 16 | 17 Inventory Costing & Capacity Analysis (Chp. 9) | 18 | 19 K-Check #8 DUE Inventory Costing & Capacity Analysis (Chp. 9) | 20 | 21 |
| 22 | 23 | 24  Inventory Costing & Capacity Analysis (Chp. 9) | 25 | 26 K-Check #9 DUE Exam 2 Review IN CLASS | 27 | 28 |
| 29 | 30 | 31 Self Review Day | 1 | 2 | 3 | 4 |
| 5 | 6 | NOTES | DAYS HIGHLIGHTED IN GOLD - CLASS DOES NOT MEET! | | | |
| K-Checks DUE BEFORE START OF CLASS on Thursdays unless stated otherwise | | | | | | |

November 2023

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|---|--------|---|---|---|--------|----------|
| 29 | 30 | 31 | 1 | 2 <div>EXAM II</div> | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Budget Analytics I | | | K-Check #10 DUE Budget Analytics I | | | |
| 12 | 13 | 14 <div></div> <div>Presentation Work Day</div> | 15 | 16 <div>K-Check #11 DUE Presentation Work Day</div> | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| Fall Break | | | | <div></div> | | |
| 26 | 27 | 28 <div>Presentations</div> | 29 | 30 <div>Presentations</div> | 1 | 2 |
| 3 | 4 | NOTES | DAYS HIGHLIGHTED IN GOLD - CLASS DOES NOT MEET! | | | |
| K-Checks DUE BEFORE START OF CLASS on Thursdays unless stated otherwise | | | | | | |

December 2023

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--|--------|---|---|--|--------------------------|----------|
| 26 | 27 | 28 | 29 | 30 | 1 | 2 |
| 3 | 4 | 5 <div> TACO TRUCK ROUND-UP & AMA DAY!</div> | 6 | 7 <div>FINAL PROJECT WORK DAY</div> | 8 <div>Reading Day</div> | 9 |
| 10 | 11 | 12 <div>FINAL PROJECT DUE for 11:00 AM Section by 12:30 PM</div> | 13 | 14 <div>FINAL PROJECT DUE for 9:30 AM Section by 10 AM</div> | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| <div>Happy Holidays!</div> <div></div> | | | | | | |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | 1 | NOTES | DAYS HIGHLIGHTED IN GOLD - CLASS DOES NOT MEET! | | | |
| K-Checks DUE BEFORE START OF CLASS on Thursdays unless stated otherwise | | | | | | |