

UNIVERSITY OF NORTH TEXAS
ACCT 3270 SYLLABUS – FALL 2026
Accounting 3270.004

MY PLEDGE TO YOU IS TO HELP YOU GET THROUGH THIS 8 WEEK CLASS SUCCESSFULLY AND LEARN COST ACCOUNTING. BUT YOU HAVE TO WORK HARD AND KEEP CURRENT AS THE FIRST EXAM IS IN FOUR WEEKS AND HW AND QUIZZES START IN TWO WEEKS. YOU CANNOT FALL BEHIND! YOU DO YOUR PART AND I'LL DO MINE AND YOU WILL MOVE ON IN YOUR ACCOUNTING/BUSINESS EDUCATION.

Professor: Neil Wilner, CPA, PhD, Director of Accounting BS/MS Program

Class times: Accounting 3270.004 Monday, 6:35 – 9:25 BLB 155

THERE WILL BE SEVERAL SESSIONS ON ZOOM WHERE WE SOLVE HOMEWORK AND WILL NOT MEET THOSE NIGHTS. SEE SYLLABUS

Office Hours: Monday 4:15- 6:15 (by appointment) and Zoom times when needed. I'm very flexible and I respond to my emails as well.
Zoom information is on Canvas

Office: BLB 385 M **Cell:** 214-755-3907

E-mail: wilner@unt.edu **BEST WAY TO GET AHEAD OF ME!**

Don't communicate with me through Canvas email.

COURSE COMMUNICATION: To communicate with your professor, use wilner@unt.edu. **Don't communicate with me through Canvas email.** Instructor communication to students will be through E-MAIL AND Canvas. Check your email a couple of times a day as it is the best method to communicate in this online environment. Please address me as Dr. or Professor Wilner.

COURSE OBJECTIVES: Since cost accounting is internal and potentially unique to each organization, there are limited rules to govern cost accounting systems. Various, constantly evolving principles and procedures exist which must be selectively applied. You must be able to apply these principles and procedures, as appropriate, to diverse, often unstructured problem scenarios. It is very difficult to memorize your way through this course (and certainly not professionally productive) and reasonably hope to attain a grade higher than "C". Rather, you must develop your analytic and conceptual thinking skills so as to find a solution that satisfies management's needs.

This course has the following specific learning objectives. After completing this course, you should be able to:

- Recognize that Cost/Management accounting is a forward (and backward) accounting tool.
- Understand the theory and concepts underlying cost management systems.
- Extract relevant accounting issues from a business problem.
- Develop analytical thinking and problem solving skills.
- Describe common cost accounting tools and models.
- Apply common cost accounting tools and models.
- Search for and identify relevant information.
- Enhance your interpersonal skills.

COURSE DESCRIPTION: Cost systems with emphasis on information generation for cost management of products, projects, and services. It is a sequenced course designed to cover the more challenging chapters in your management accounting experience.

Prerequisites: Prerequisite(s): ACCT 2010 and ACCT 2020 with grades of C or better; ECON 1100 and ECON 1110; BCIS 2610; and MATH 1190 or MATH 1710. **Note:** May not be taken 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 is a prerequisite.

Look Forward Provision: This course serves as a prerequisite for ACCT 5140, ACCT 5160, ACCT 5250, ACCT 5270, ACCT 5520, ACCT 5630, and ACCT 5710. It may also be a prerequisite for some non-accounting courses. **Please Discuss** your course schedule with your advisor.

ATTENDANCE POLICY: Try to be at every session. It is the best way for you to achieve your goals.

COURSE MANAGEMENT WILL BE THROUGH Canvas

Canvas: The course is supported by the **Canvas** Learn course delivery system. I will use **Canvas** to communicate with you, to provide you with course materials, including course syllabus, handouts, Exam practice solving MP4'S and additional assignments and instructions. Each student will receive a **Canvas** login and password through the college of business website (you will need to locate the **Canvas** link (in black with white letters) at the very top of the page <https://learn.unt.edu/>. **You will sign into MAL through Canvas, not through the publisher.**

TEXT AND OTHER REQUIRED MATERIALS:

Cost Accounting: A Managerial Emphasis, by Horngren, Datar, and, Rajan, , 17th edition, Pearson. You must buy MyAccountingLab (MAL). MAL is joined through Canvas. I have instructions on Canvas to do this. You don't register directly with the publisher, so I have no code for you. Register through Canvas. It is easy.

SUMMARY OF GRADING COMPONENTS AND GRADE SCALE:

HW	15 points
Quizzes	15 points
Exam 1	20 points
Exam 2	20 points
Exam 3 (Final)	<u>30 points</u>
Total available course points	<u>100 points</u>

Possible Extra Credit:

IMA certifications, 10 points each added to your Exam 1 or 2 score. Analytics and Data Analysis is one certificate. RPA is the other certification. Note RPA has 4 parts in order to get the points. Zero points for less than all parts on RPA. That is a maximum 20 points added to your exam score. Firm deadline, December 4th, listed on Syllabus. **THERE IS NO UPLOAD HERE. YOU SEND ME SCREENSHOTS OF THE BADGES WITH YOUR NAME ON THEM!**

DISCLAIMER ABOUT CANVAS GRADES:

Canvas records all of your grades and sometimes gives a total number of points that you cannot trust since Canvas puts its own weights (not my weights given above) on the grades. If you want to know where you stand then email me.

Final letter grades will be determined on a standard average scale where: A = 90%, B = 89% to 80%, C = 79% to 70%, D = 69% to 60%, and F = below 60%. A curve is at my discretion and would only be calculated at the end of the semester.

Quizzes and Homework grading:

On MAL quizzes and HW, I will drop your 2 worst scores. I will then take your average. Average 90% or better = 10 points. Average less than 90% and your points = (average x 10 points.) Average less than 60% equals no points. The deadlines are firm for the HW and quizzes, and will not be extended.

USE of Artificial Intelligence (AI):

Using **AI** to help you on homework and quizzes is discouraged but not prohibited. You will not be prepared for the exams if you use **AI** tools for homework and quizzes. Exams will be given in an atmosphere where you cannot have any hardware (Laptops, cell phones, smart watches etc.) on your person. If you do have them, your exam will be confiscated and you will be given a failing grade for that exam. There will be no exceptions.

LEARNING AND PREPARATION:

UNT Accounting Lab. The department offers an accounting lab which will assist you in checking your homework. Lab appointments are available in person and online. (Schedule on Canvas.) You may also obtain assistance from the lab workers regarding solutions for extra problems. The lab workers are not trained tutors (they are usually graduate students). They will do their best to help you.

Tutoring. There may be other tutors available through CLEAR. Other tutoring services (for extra expense and they are not associated with the university) can be acquired through the following private company <http://www.dentontutoring.com/Contact-Us.html>.

Homework: All HW assigned will be gone over in class or on Zoom (as listed on the syllabus.) This includes the ones for **MAL** and the ones not for **MAL**. If it is your intention to do well in this course, it is essential that you work all of the HW, and as many extra Homework problems as you can. The concepts we are to study can be learned and understood only by listening to the lectures, reading the textbook (pages that I assign) *and* working problems. I will put a list of suggested extras onto Canvas so that you don't pick extras that will be of little benefit to you. I will open the solutions manual after the **MAL** HW due dates which are a **few** days before the quiz due dates.

VALUE OF THE COURSE: Provides skills and knowledge in several broad areas that are desired by corporate employers, including cost systems, allocations, and control. It helps you understand that internal reporting involves actively and continually redesigning an organization's management information system to meet changing managerial needs.

LEARNING PHILOSOPHY: Student success is most effective when you take responsibility for your own learning. What you end up getting out of this course is based upon your commitment to mastering the material. *I am committed to helping you learn by assisting you in your personal learning process.* You will learn by mastering assigned materials, working homework problems, setting high expectations, and emphasizing the relevance of the course material by explicitly linking it to real-world problems and decisions. My role is to provide guidance by furnishing the appropriate knowledge and tools for the course. I am also prepared and willing to provide student counseling related to your challenges in the course (i.e., how to study for exams, what you have done wrong and how to correctly approach cost accounting problems).

CLASS INTEGRITY:

The G. Brint Ryan College of Business takes academic honesty seriously. Ethics and integrity are important business values, essential to building trust and adhering to both professional and legal standards. Academic dishonesty destroys trust, damages the reputation and the value of the degree and is unacceptable.

According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions from admonition (a warning) to expulsion from the University.

Some of the most common examples of academic integrity violations include plagiarism or cheating, such as unauthorized assistance on examinations, homework, research papers or case analyses. Your work must be entirely your own. When working on assignments, you should not discuss your work with others unless approved by the course instructor. Group assignments should only be discussed with members assigned to your group, and all group members may be held accountable in some way for known academic integrity violations in a group assignment.

Another example of academic dishonesty relates to improper attribution. When preparing your assignments, you must cite all outside sources in the manner requested by your instructor. Copying or using material from any

source prepared by or previously submitted by others, at UNT or other institutions, or downloaded from the Internet, is plagiarism. Unless directed otherwise in an assignment, large scale “cutting and pasting” from other sources, even if properly footnoted, is not appropriate. You should synthesize this material in your own words and provide a footnote.

Your instructor will specify what materials, if any, may be used on the tests and exams.

Using materials other than those permitted, talking with other individuals during the exam, individuals exchanging information about an exam when one has taken the exam and the other has not, or copying or using material from another individual's exam is academic dishonesty and will result in a meeting to discuss academic integrity violations and potentially issue sanctions mentioned above, and may result in ineligibility for academic scholarships. The use of online assistance, such as sites commonly used for finding homework solutions, group chat, cell phones, smart watches, and similar tools during exams is not allowed for any reason unless specifically permitted. No portion of an exam may be copied or photographed without permission.

Students are expected to conduct themselves in a manner consistent with the University's status as an institution of higher education. A student is responsible for responding to a request to discuss suspected academic dishonesty when issued by an instructor or other University official. If a student fails to respond after a proper attempt at notification has been made, the University may take appropriate academic actions in the absence of the student's participation.

EXAMINATIONS, AND EVALUATIONS:

Examinations: Individual performance on examinations accounts for 70% of total course points. Exams will be given on the dates indicated in the topical outline. **There will be no exceptions to the exam dates and times.**

Make-Up Exam Policy: See above. I intend giving **ALL** exams at the scheduled time. Only in the case of a documented true emergency or a religious holiday or university approved reason should an exam be missed. Exams missed without prior approval of your instructor or without adequate documentation of the reason for missing the exam will result in a recorded grade of zero for the missed exam.

Grading Questions: Questions concerning the grading of a particular exam/quiz question must be resolved within a reasonable period (**two weeks**) after the exam/quiz is returned. After that period, all grades are final.

Changes to the syllabus: A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required.

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 holy day as the term as defined by state law.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES: Please note the guidelines for the arrangement of testing accommodations for students with disabilities. Students are responsible for requesting accommodations from the Office of Disability Accommodation, according to its procedures and policies. 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 e-mail will suffice provided you have received a reply from the instructor). **You can contact the office at:** <http://www.unt.edu/oda>.

INCLEMENT WEATHER POLICY: Please use your own good judgment during inclement weather. My plan is to hold class whenever the University is open. If you are in doubt, please check the **Canvas** site for our course for an announcement. Also, make sure your Eagle Alert information is correct.

- **Drop and Retake Policy:**

Friday November 6th is the last day to drop the course with a W.

Accounting department policy allows only one (1) retake of any course in which the student has earned a prior grade, including WF (but not W).

- **EMERGENCY NOTIFICATION AND 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.

- **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.

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>

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>

SUCCEED AT UNT

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> .

COLOR CODE FOR ASSIGNMENTS

RED IS USED FOR MAL HW AND QUIZ ASSIGNMENT OPENING AND CLOSING DATES. DO NOT MISS THE DEADLINES FOR THESE ASSIGNMENTS AS THEY WON'T BE EXTENDED

BLACK IS USED FOR OTHER HOMEWORK QUESTIONS THAN THE ONES ON MAL. TEST QUESTIONS WILL MORE LIKELY BE SIMILAR TO THESE THAN THE ONES ON MAL. BUT A FEW WILL BE LIKE MAL AND MAL HW IS WORTH 10 POINTS.

Date	Chapters	Assignment
August 17 th	Orientation and policies. Go over the syllabus beforehand, if possible. Lecture Chapters 2, 4	
August 24 th	Finish lecture on Chapters 2 and 4 Lecture Chapters 5 and 18	
Sunday August 30 th	On MAL	HW Chapter 2 - 18, 19, 20 on MAL Due 11:59 PM HW Chapter 4 - 17, 19, 20 on MAL Due 11:59 PM
August 31 st	HW 2 and 4 RELEASED ON ZOOM. NO MEETING IN CLASS MAL HW and non-MAL	Chapter 2 – 25, 29, 31, 38 (Do the following requirements for 2-38: 1: Calculate the DM used, 2: calculate total overhead 3: calculate COG Manufactured, 4: calculate COG Sold.) Chapter 4 – 28, 30, 32, 41 (Requirements 1 – 7a)
Sunday September 6 th	On MAL	HW Chapter 5 - 16, 17 on MAL Due 11:59 PM HW Chapter 18 - 16, 17, 18 on MAL Due 11:59 PM

Date	Chapters	Assignment
September 6 th	HW 5 and 18 RELEASED ON ZOOM. HW 5 and 18 MAL HW and non-MAL	HW Chapter 5 – 24, 26 Chapter 18-24, 41 (DO NOT DO BOOK REQUIREMENTS FOR 24 AND 41. Instead, do Steps 1-5 under both FIFO and Weighted Average for both 24 and 41) Chapter 18-24, 41 (DO NOT DO BOOK REQUIREMENTS FOR 24 AND 41. Instead, do Steps 1-5 under both FIFO and Weighted Average for both 24 and 41)
September 7 th	NO MEETING IN CLASS – Labor Day A review sheet for Exam one and a video of me solving the questions will be put on Canvas Quizzes for chapters 2, 4, 5 and 18 due Friday September 11 th 11:59 PM	
September 14 th	Exam 1 (CHS 2, 4, 5 and 18) 6:30-8:30	
September 21 st	Review Exam 1, Lecture Chapter 3	
September 28 th	Lecture Chapters 6, 7 and 8	
Sunday October 4 th	On MAL	HW Chapter 3 – 18, 19, 20 on MAL Due 11:59 PM HW Chapter 6 – 18, 19, 20 on MAL Due 11:59 PM HW Chapter 7 – 17, 18, 20 on MAL Due 11:59 PM HW Chapter 8 – 16, 18, 20 on MAL Due 11:59 PM
October 5 th	HW 3 and 6 RELEASED ON ZOOM. NO MEETING IN CLASS HW CH 3, 6 MAL HW and non-MAL	Chapter 3 - 25, 27, 33, 43 Chapter 6 - 25, 34
Sunday October 11 th	On MAL	HW Chapter 7 – 17, 18, 20 on MAL Due 11:59 PM HW Chapter 8 – 16, 18, 20 on MAL Due 11:59 PM
October 12 th	HW 7 and 8 RELEASED ON ZOOM. NO MEETING IN CLASS	(Note: Do not do entries for any Ch. 7 or 8 problems) Chapter 7 – 22 (Prepare a flexible budget for 10,000 and 11,000 cases and assume that there are Fixed Costs of \$10,000. THERE IS A TEMPLATE FOR 7-22 ON CANVAS) Ch 7 - 26, 29 Chapter 8 - 27, 28

Date	Chapters	Assignment
October 19 th	Finish HW from October 12 th Review for Exam 2. (Chapters 3, 6, 7, and 8)	

Quizzes for chapters 3, 6, 7, and 8, due Friday October 23rd 11:59 PM

October 26th Exam 2. (Chapters 3, 6, 7, and 8) **6:30-8:30**

November 2nd Review Exam 2
Lecture Chapter 9
(I do Chapter 9 in a simpler manner than the book and you are only required to read 322 to middle of 327. Students still find this chapter to be challenging. You need to pay strict attention to the lecture and the notes on the homework below.)

November 9 Lecture Chapters 12 and 17

Sunday November 15th On MAL
HW Chapter 9 - 16, 17, 19, 20 on MAL
Due 11:59 PM
HW Chapter 12 – 16, 19, 20 on MAL
Due 11:59 PM

November 16th HW 9 and 12 RELEASED ON ZOOM. NO MEETING IN CLASS
I WILL DO 9-26 FIRST IN THE CLASS
AND YOU SHOULD DO IT BEFORE 9-21
Ch 9- 26 (Prepare statements under each method.)
Ch 9- 21 (Req. 1 & 2 as FIFO. Use each year's production units to calculate each years fixed overhead per unit under absorption costing.)
Ch 12-21, 23, 24, 27, 30

NOV 23 – 29 Thanksgiving Break

Date	Chapters	Assignment
Sunday November 29 th	On MAL	Chapter 17-18, 19 on MAL Due 11:59 PM
November 30 th	HW CH 17 Review for Exam 3	, Ch 17 - 24 Just do requirements 1, 2 and 4. Do not do requirement 3, 17-31 do requirements 1 and 2 (disregard the statement about the 10% Gross Margin but not about the marketing costs), 17-33 do requirements 1 and 2. For requirement 1, just do the allocations.
Friday December 4 th – Deadline for IMA badges due 11:59 PM		
Quizzes for chapters 9, 12 and 17 Friday December 4 th due 11:59 PM		
December 7 th	FINAL EXAM 6:30-8:30	