

ACCT 5130.003/021 NC  
Summer II 2021

Professor Neil Wilner  
Office: BLB 385M

**Zoom times for class:** Monday 6:00 -9:50 **or by appointment. I'm very flexible and I respond to my emails quickly.** Zoom information will be sent to you and put on Canvas

**Office Hours:** **Monday 5:00 – 6:00, Monday 2:30 – 3:30 and by appointment. I'm very flexible and I respond to my emails quickly.** Zoom information will be sent to you and put on Canvas

Fax: (940)565-3803

E-mail: [Wilner@unt.edu](mailto:Wilner@unt.edu) – **Best Way to get ahold of me. *BUT, DO NOT EMAIL ME THROUGH CANVAS.***

**Textbook:** **Managerial Accounting – Hilton and Platt 12th Edition buy or rent it online and get it ASAP. Do not buy Connect.**

Grading:	Cases	10 points (Group)
	Tableau	10 points ( Group)
	Homework	10 points (Word or PDF or Smartphone)
	EXAM I	35 points
	EXAM II	<u>35 points</u>
	Total	100 points

Note: There is a possibility of earning extra credit if I get requests from PhD students or professors to have you fill out surveys or questionnaires **but there is no guarantee.**

**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.

**Course Objective:** This course will focus on the preparation of information to assist management with planning, control, and decision-making. Improving team-based, written, and oral communication skills are a primary emphasis of this course. Use of Analytics will be introduced. Students should, at the completion of the course, understand managerial accounting concepts and their relevance to decision-making and strategy, and should have developed skills in communicating managerial accounting information to decision-makers in both written and oral formats. **You will have to use your creativity and understanding of the materials to do the group assignment. You will feel that you want more information than I am giving you to do these assignments. Please get used to it as it mirrors the world you are now working in or will be going into upon graduation.**

**COURSE DESCRIPTION:** Study of the use of accounting information for business decision making. Topics include: cost behavior analysis, cost-volume-profit relationships, and the identification of costs relevant to the decision making process. Students are introduced to various cost system designs, standard costs, variable costing, operational budgeting, and decision making in decentralized business. NOTE: This course may not be taken more than twice at UNT.

**Group Cases:** You will work in teams in which you will play the role of managerial accountants within a company. Case dates are already on the syllabus.

**Grading:** This course has two exams and grades based on Cases, Tableau, and Homework.

**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.

**My TA:** Lisa Neumeyer will hold office hours. Her schedule will be posted on Canvas. She will handle Tableau questions and is your primary resource for them. Questions about the lectures and homework should come to me before Lisa. I have plenty of time for you. Make me earn my pay.

**Policies:**

1. Missed exams must be allowed for before the exam date. If you miss an exam without prior approval you forfeit the appropriate percentage of your grade unless you have a documented excuse. **Exams can and will cover points specifically covered or emphasized in class.**
2. Meetings Structure - Meetings, other than tests, will be combinations of lecture, problem solving, and cases, **ALL ON VIDEOS. *Every homework problem should be attempted.***
3. **Attendance:** Attendance is only a problem when you are not here. Perfect class attendance is a necessity. Our course schedule does not permit time for redoing a topic once discussed. Office hours are not meant for repeating lectures to non-attendees! Balance your schedule in a way that allows you to make every class. If a grading weight is due a certain date or an in class assignment is being performed you will lose those points. You are training to become a professional or to move up the ladder as a professional and you will be treated as if you are in a work environment. If you know you cannot get away with something at work then you cannot get away with it in this class. Also note that if you are not here for a group assignment you may receive a zero for that assignment from your group or from me. Also understand you will do substantially more work on your own than if you are here.

In accordance with state law, a Student absent due to the observance of a religious holiday may take examinations or complete assignments scheduled for the days missed, including those missed for travel, within a reasonable time after the absence. Students should notify the instructor in each course of the date of the anticipated absence as early in the semester as possible. Only holidays or holy days observed by a religion whose place of worship is exempt from property taxation under Section 11.20 of the Tax Code may be included. A student who is excused under this provision may not be penalized for the absence, but the instructor may appropriately respond if the student fails satisfactorily to complete the assignment or examination.

#### COVID-19 impact on attendance

While attendance is expected as outlined above, 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 are ill, or unable to attend class due to a related issue regarding COVID-19. It is important that you communicate with me *prior to being absent* as to what may be preventing you from coming to class so I may make a decision about accommodating your request to be excused from class.

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](mailto: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.

4. Homework – ***Every homework problem should be attempted.*** Homework problems will be gone over WITH MP4s. The answers will be made available on-line. You cannot pass this course without making a serious attempt at the problems as this is your best preparation for the exams. 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.)
  
5. ADA STATEMENT  
The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the Office of Disability Accommodation website at <http://www.unt.edu/oda>. You may also contact them by phone at (940) 565-4323.
  
6. **Academic Dishonesty:** This course has a zero-tolerance policy for Academic dishonesty. Academic dishonesty includes cheating, plagiarism, forgery, fabrication, facilitating academic dishonesty, and sabotage. These actions are defined in the UNT Student Academic Integrity Policy, available at <http://policy-dev.unt.edu/policy/06-003>. You can find additional information on academic integrity at <http://facultysuccess.unt.edu/academic-integrity>. Possible **penalties** for academic dishonesty include a **zero grade** for the assessment on which the student(s) engaged in academic dishonesty, course grade reduction, and **course failure**. In general, the penalty for academic dishonesty will be greater than the point value of the assignment in which the student committed the academic integrity violation. The failure to return any part of an exam or scantron at any time you have these materials is an act of academic dishonesty that will result, at minimum, in a **grade of zero for that exam**. Academic dishonesty on team assignments may result in penalties for all team members. Any grade reduction based on academic dishonesty cannot be made up.

**Penalties: If you engage in academic dishonesty related to this class the case will be referred to the Dean of Students for appropriate disciplinary action. A link to the academic integrity policy is:**

<http://vpaa.unt.edu/academic-integrity.htm>

7. **DROPPING THE CLASS**

University policy relative to dropping the class will be followed. July 30<sup>th</sup>, 2021 is the last day to drop the course with a W.

8. **ACCEPTABLE STUDENT BEHAVIOR**

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at <http://deanofstudents.unt.edu>.

9. **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/>

10. **RETENTION OF STUDENT RECORDS**

Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Blackboard online system, including grading information and comments, is also stored in a safe electronic environment for one year. You have a right to view your individual record; however, information about your records will not be divulged to other individuals without the proper written consent. You are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university's policy in accordance with those mandates at the following link:

<http://essc.unt.edu/registrar/ferpa.html>

11. **SUCCEED AT UNT**

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. And, 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 [succeed.unt.edu](http://succeed.unt.edu).

12. **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. I consider the SPOT to be an important part of your participation in this class.

### 13. **EMERGENCY NOTIFICATION & PROCEDURES**

UNT uses a system called Eagle Alert to quickly notify you 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 Blackboard for contingency plans for covering course materials.

### 14. **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:** UNT believes it is important to foster an environment that encourages students to maintain a standard of responsibility for self-care which includes the ability to respond adequately to one's emotional, physical, and educational needs. Some students who are distressed engage in behaviors that compromise their own welfare, as well as the welfare of the university community. If you or a friend need assistance with mental health resources on campus, please feel free to reach out to counseling and testing at 940-565-2741 or the care team at [report.unt.edu](http://report.unt.edu).

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](mailto: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> .

<u>Date</u>	<u>Chapter in Class</u>	<u>Assignment</u>
July 5 (Monday)	Chapters 2, 3, 5 and 7 and CH 8 (Section 2)	Lecture MP4s and Lecture Notes already available on Canvas. Zoom session 6 PM
July 5-8	Get moving on material!	
July 10 (Saturday)	HW in next column sent to Lisa by 11:59 PM HW video, notes and solutions manual released at 12:01 AM on Canvas	Ch 2- E28, P38 Req 1- 4 P51, P55, P57
July 12 (Monday)	HW in next column sent to Lisa by 11:59 PM HW video, notes and solutions manual released at 12:01 AM on Canvas Zoom session at 6 PM	Ch 3 - E27, E30, E32 Req 1-4, E38 (short memos!) Ch 5- E27, E31, P46 (req 1 - 3), P63
July 14 (Wednesday)	HW in next column sent to Lisa by 11:59 PM HW video, notes and solutions manual released at 12:01 AM on Canvas	Ch 7 – E23, E24, E29, and H/O problem, Ch8 E28, E29
July 15 (Thursday)	Practice Sheet for Exam 1 released on Canvas and will be done again on next Zoom session during normal class hours. Zoom session will be recorded.	
July 17 (Saturday)	MP4 of Practice Sheet solutions released on Canvas at 8:00 AM	
July 19 (Monday)	Zoom session for Exam 1 6 PM. Zoom session will be recorded.	
July 19 - 21	Study for exam	
July 22 (Thursday)	Exam 1 (Chapters 2, 3, 5, 7, and 8 - Section 2) 6 PM until 8 PM (you will have 1 hour and 45 minutes within that window) – LOCKDOWN BROWSER MANDATORY	
July 22 (Thursday)	Chapters 9, 10, 11, 14 and 16 Lecture MP4s and Lecture Notes available on Canvas	
July 24 (Saturday)	Tableau preliminary version due by 11:59 PM IF YOU WANT FEEDBACK (Group)	

<u>Date</u>	<u>Chapter in Class</u>	<u>Assignment</u>
July 26 (Monday)	Zoom session 6 PM HW in next column sent to Lisa by 11:59 PM HW video, notes and solutions manual released at 12:01 AM on Canvas. Case 1 Handed Out	Ch. 9- E25, E26 Ch. 10- E22 (Req 1), E28, P35, Ch. 11-H/O on flexible budget per instructions
July 28 (Wednesday)	HW in next column sent to Lisa by 11:59 PM HW video, notes and solutions manual released at 12:01 AM on Canvas	Ch.14 E33, 36, 37, 38, 41, P49
July 29 (Thursday)	HW in next column sent to Lisa by 11:59 PM HW video, notes and solutions manual released at 12:01 AM on Canvas. Case 2 Handed Out	Ch 16 – E28 req 1 (8%, 12% & 16% only.) Also calculate Payback and AROR for E28, H/O using 10% rate
<b>July 29 (Thursday) Practice Sheet for Exam 2 released on Canvas</b>		
July 31 (Saturday)	MP4 of Practice Sheet solutions released on Canvas at 8:00 AM	
Aug 2 (Monday)	Zoom session to go over Practice Sheet for Exam 2 and discuss exam 6 PM. Cases 1 and 2 due by 11:59 (Group) Solutions videos released at 12:01 AM on Canvas	
Aug 3 (Tuesday)	Tableau Graded Version due by 6:00 PM (Group)	
Aug 2-5	Study for exam	
Aug 5 (Thursday)	Exam 2 (Chapters 9, 10, 11, 14, and 16) 6 PM until 8 PM (you will have 1 hour and 45 minutes within that window) – LOCKDOWN BROWSER MANDATORY	



## Tableau Resources

### Tableau Connections

There are 2 ways to use Tableau:

1. VM – recommended for remote
2. Labs- recommended for “on-campus” access

#### VM Connection

The Virtual Machine connection requires you to download and use the UNT VMware Horizon Software. Navigate to [cob-view.coba.unt.edu](http://cob-view.coba.unt.edu) to download and install the latest version of the VMware Horizon View client appropriate to your system.

After you login to the VM Desktop. Go to COB Icon -> Acct -> Tableau

**\*\*\*Do not save your Tableau work to the VM Drive or Desktop. The VM Memory gets wiped every night. Use your OneDrive or email to save your .twbx files. \*\*\*\***

### Getting Started

This is the link to Professor Lineros’ 36 minute starter video which uses the Global Superstore Excel file. Global Superstore Excel is on Canvas.

<https://youtu.be/vplcpMTUwDI>

This video deals with loading VMware software assuming you don't have it and bringing Excel data into Tableau:

[https://youtu.be/\\_oE2udUPPTc](https://youtu.be/_oE2udUPPTc)

### Tableau Training Series

These YouTube links represent a seven-module set of lessons in Tableau which guide the user through various data functionalities and capabilities:

Module 1 – Connecting Data

<https://www.youtube.com/watch?v=RfOFVringHg&list=PLjrXzkmqZGHI921VPqVOR1RLW2mDYxjZu&index=1>

In more recent versions of Tableau, they replaced joins with relationships. Lisa is expert in this! You can still get to the joins screen as shown, but it takes a little more doing. See

[https://help.tableau.com/current/online/en-us/datasource\\_relationships\\_learnmorepage.htm](https://help.tableau.com/current/online/en-us/datasource_relationships_learnmorepage.htm).

[https://help.tableau.com/current/online/en-us/datasource\\_relationships\\_learnmorepage.htm#WhereAreJoins](https://help.tableau.com/current/online/en-us/datasource_relationships_learnmorepage.htm#WhereAreJoins)

Module 2 – Basic Chart Types

[https://www.youtube.com/watch?v=e8-x\\_U0bv0E&index=2&list=PLjrXzkmqZGHI921VPqVOR1RLW2mDYxjZu](https://www.youtube.com/watch?v=e8-x_U0bv0E&index=2&list=PLjrXzkmqZGHI921VPqVOR1RLW2mDYxjZu)

Module 3 – Dashboards

<https://www.youtube.com/watch?v=GexXJD4AyTU&list=PLjrXzkmqZGHI921VPqVOR1RLW2mDYxjZu&index=3>

Module 4 – Filtering

<https://www.youtube.com/watch?v=gLgsOe0cNw8&list=PLjrXzkmqZGHI921VPqVOR1RLW2mDYxjZu&index=4>

Module 5 – Mapping

<https://www.youtube.com/watch?v=gLgsOe0cNw8&list=PLjrXzkmqZGHI921VPqVOR1RLW2mDYxjZu&index=4>

Module 6 – Formatting

<https://www.youtube.com/watch?v=XhgddTJ-Q4U&list=PLjrXzkmqZGHI921VPqVOR1RLW2mDYxjZu&index=6>

Module 7 – Intermediate Chart Types

<https://www.youtube.com/watch?v=sQ0TD2JXh3g&list=PLjrXzkmqZGHI921VPqVOR1RLW2mDYxjZu&index=7>

# MBA candidate brings home first place at inaugural Baylor S3/SAP Tickets Insightathon competition



Caption Sport Entertainment Management (SEM) MBA

candidate, Roderick Henderson, brought home first place in Baylor's inaugural S3/SAP Tickets Insightathon competition this past January.

Participation was a requirement for Dr. Bob Heere's Corporate Partnerships in the Sport Entertainment Industry course, but Henderson was nonetheless "intrigued by the challenge and eager to participate."

The competition served as a sports data analytics challenge, where students were given just four hours to investigate two datasets and uncover meaningful conclusions. Using SAP Analytics Cloud, and other platforms of their choice, 60 participating students visualized their findings and presented individually to a panel of judges through four elimination rounds.

"The data sets included website traffic and a sample of historical ticket purchase info for an unknown professional sports team—real-world data," explained Henderson.

Competing against individuals from Southern Methodist University, Texas Christian University, Texas A&M and Baylor, Henderson and his UNT SEM classmates represented the Mean Green well.



*Roderick Henderson presents to panel*

“Our cohort from UNT had an extremely strong showing: half of our group made it to the semi-finals, resulting in six of the 10 semi-finalists in the graduate category were from UNT. Besides the two finalists in first and second place, scores were aggregated from the earlier elimination rounds to pick a third-place winner, and I’m proud to congratulate my colleague Mikaela Handler from UNT for earning third overall in the graduate category,” said Henderson.

Henderson’s first-place finish earned him a Baylor Lady Bear trophy, Vivid Seats ticket credits and a trip to New York City, where he anticipates participating in sports industry networking and attending professional sports games, including meeting the NBA’s analytics team at the league headquarters of the National Basketball Association.



*Left to right: Roderick Henderson (UNT), Kirk Wakefield (Baylor) and Mikaela Handler (UNT)*

“I must thank Professor Neil Wilner for introducing me to Tableau in his Accounting for Management class last semester... just a few months later, I found myself using Tableau visualizations as part of my winning presentation at the Baylor competition,” said Henderson. “In fact, I so enjoyed my time using Tableau in the accounting course that I enrolled this semester in UNT’s Data Visualization for Analytics course, in which I’m gaining important foundational knowledge in visualization design not just to refine my Tableau skills but also to easily adapt to new tools like SAP Analytics Cloud. There’s still a lot for me to learn, and I’m excited about the journey ahead given the growing importance of data analytics and visualization across so many industries,” said Henderson.