

UNIVERSITY OF NORTH TEXAS
ACCT 3270 SYLLABUS – SPRING 2018
COST/MANAGERIAL ACCOUNTING

Instructor: Neil Wilner, CPA, PhD

Meeting time: Tuesday 6:30 - 9:20 BLB 055

Office Hours: Monday/Tuesday (5:00 – 6:00 p.m.) or by appointment

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COURSE COMMUNICATION: To communicate with your professor, use **either PHONE OR EMAIL listed above.** Don't communicate to me through BB. Instructor communication to students will be through **E-MAIL AND BLACKBOARD.** We'll set up a group email list the first week of classes with your preferred email address.

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: Attendance at all class meetings is expected. Moreover, you are responsible for helping me teach you, which is difficult to do when you are absent. Remember that the course goes on, whether or not you are present, and that you must catch up on your own. Historically, there is much support for the hypothesis that material which has been presented in class is more likely to appear (in similar but not identical form) on exams.

COURSE MANAGEMENT WILL BE THROUGH TWO SOFTWARE PLATFORMS

BLACKBOARD: The course is supported by the Blackboard Learn course delivery system. I will use Blackboard to communicate with you, to provide you with course materials, including course syllabi, handouts, PowerPoint Slides, and additional assignments and instructions. Each student will receive a Blackboard login and password through the college of business website (you will need to locate the blackboard link (in black with white letters) at the very top of the page <https://learn.unt.edu/>).

MAL (MyAccountingLab) – This is your platform for accessing additional resources from the publisher. See details on the next page.

TEXT AND OTHER REQUIRED MATERIALS:

Cost Accounting: A Managerial Emphasis, by Horngren, Datar, Foster, Rajan, Ittner, 15th edition, 2015, Pearson (Note: electronic textbook combined with MyAccountingLab is the least expensive option.)

MyAccountingLab: I will provide instructions to access this learning module.. Registration in MyAccountingLab is required. The key component to learning is using the tool often rather than a couple of days before the exam. Students who use this resource effectively make higher grades in the course.

Additional Optional Materials: You may purchase a Student Solutions though I will post them to BB. Please go online, or contact the bookstore, for more details. In addition, all notes will be provided to you prior to class on BB and in class as handouts.

SUMMARY OF GRADING COMPONENTS AND GRADE SCALE:

Examinations (three semester exams)	300 points
MyAccountingLab (MAL) Quizzes ¹	25 points
Comprehensive final exam	<u>150 points</u>
Total available course points	<u>475 points</u>
Analytics ²	20 points (bonus point opportunity)
Student Organization Attendance ³	5 points (bonus point opportunity)
SPOT Evaluations	4.75 points (bonus point opportunity)

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%.

¹**MAL Quizzes** – You will be required to take 6 online quizzes later in the semester of which your highest 5 quiz grades will be counted. Each quiz will be worth 5 points. All online quizzes will have a due date for completion and you are responsible for taking the online quiz before the deadline for that chapter (schedule for due dates) will be posted to BB in a few weeks.. Further details related to deadlines, quiz attempts and how to handle connection issues will be given to you on Blackboard Learn early in the semester. No make-up quizzes will be given for missing these assignments.

²**Analytics**- You can earn a maximum of 20 additional bonus points by working the Analytics assignments. This will be done in groups of at least 4. Information will be provided.

³**Student Organization Attendance** - Attending an Accounting student organizational meeting (5 points): If you attend one meeting of a UNT Accounting or approved student organization during the semester and write (typed) a long-paragraph summary of the meeting and turn it in you can receive bonus credit. The last day to turn in this assignment is April 20, 2018.

PEARSON:

MY ACCOUNTING LAB (MAL): Along with your course textbook you will need to purchase access to Pearson's online package called My Accounting Lab (referred to as MAL in the rest of the syllabus). All quizzes are required and will be taken online at the MAL site. You should use the other resources on the site such as Dynamic Study Modules.

To register for MAL see the instructions and course ID in the MAL registration document handed to you and on BB. **Make sure to register with an email address that you will check regularly.** To watch an instructional video on how to register go to: <http://www.pearsonmylabandmastering.com/northamerica/students/get-registered/index.html>

MAL QUIZZES: During the semester there will be 6-chapter quizzes to take on MAL. Due dates for quizzes will be posted. Quizzes WILL NOT be made up...no exceptions! Each quiz will be worth 5 points for a total of 25 points available to you from quizzes. Quizzes will be timed and vary between 30 – 60 minutes. From the time you begin a quiz, you will have 30, 45, or 60 minutes, depending on the length of the quiz. You will only have one chance to login and take the quiz. ***Quizzes may not be taken more than one time.*** If you experience technical difficulties with the MAL website that prevent you from completing a quiz on time I will not be able to re-open a quiz until you send me an email prior to the due date. The email must contain the following information:

1. Description of the problem including a screenshot or smart phone picture of the screen error, when possible.
2. Please indicate that you have already contacted Pearson Support and provide me with the incident number that they give you so that I can track the issue.
3. I will not re-open a quiz without the incident number.

LEARNING AND PREPARATION:

UNT Accounting Lab. The department offers an accounting lab which will assist you in checking your homework. Lab appointments are available online. 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>.

CLASS DISCUSSION PROBLEMS: The Exercises and Problems listed on the “In Class Assignment” column of the Class Schedule should be worked rigorously. You will find the class discussion problems at the end of each chapter in your textbook. We will work and discuss as many “In Class Assignment” problems as possible during our class meetings. You may not completely understand each problem you attempt but you should be familiar enough with the problems to be able to discuss them. If it is your intention to do well in this course, it is essential that you work not only the “In Class Assignments”, but as many extra Homework problems as you can. The concepts we are to study can be learned and understood only by reading the textbook *and* working problems.

SPOT COLLEGE POLICY: The college Deans and Chairs unanimously passed a revised policy on offering an incentive for students to complete and submit SPOT evaluations. In effect, if at least 85% of the class completes and submits SPOT evaluations, the faculty member can award 1% to each student in the course. This program is voluntary and professors may abstain from it. But if a professor offers an incentive, it must be consistent with this policy.

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: Ethics and values are extremely important in accounting and the professional environment in which you will be working. Ethics and values are equally important in education. I will assume, unless there is evidence to the contrary, that 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. Also, refer to the University policy for information on academic integrity standards of the University of North Texas. If there is an academic integrity violation, university recommended sanctions will be imposed for academic integrity violations. The University academic integrity policy can be found at <http://vpaa.unt.edu/academic-integrity.htm>.

SPECIAL ASSIGNMENTS, EXAMINATIONS, AND EVALUATIONS:

Examinations: Individual performance on examinations accounts for over 65% of total course points. Three 80-minute exams will be given on the dates indicated in the topical outline. In addition, a 2-hour comprehensive multiple-choice final exam will be given during the university final exam period.

Make-Up Exam Policy: It is to your advantage to take all exams at the scheduled times. Only in the case of a documented true emergency should an exam be missed. Please be sure to get your instructor's *prior* approval. 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. If an exam is missed **with prior agreement and adequate documentation**, the final exam will automatically be substituted in calculating the points for the missed exam. All students must take the final exam as scheduled unless an incomplete contract has previously been approved according to university regulations.

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).

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 Blackboard site for our course for an announcement. Also, make sure your Eagle Alert information is correct.

<u>Date</u>	<u>Chapter in Class</u>	<u>Assignment</u>
Jan. 16	Course Policies Review 2020 Concepts	
23	Chs 2, 4, 10 (Hi-low only)	DON'T MISS THIS CLASS!!!!
30	Ch. 3 (Think about opening a house cleaning business.)	2- 20, 25, 26, 39 Ch. 10- 17, 23 (Requirement 2 only)
Feb. 6	HW and more problems	Ch 3-20, 22, 27, 38 Old Book 4-22, 28,32,43,44 (Handed out.)
13	Review for EXAM I HW and more problems	
20	EXAM I (CHS. 2, 3, 4, 10)	
27	Review EXAM I Ch. 5	
March 6	Ch. 17 (664-680)	Ch. 5-23, 24
13	Spring Break	
March 20	Ch. 6	Ch. 17-19, 36 (Do Steps 1-5 under both FIFO and Weighted Average for both 19 and 36),
27	HW and more problems Review for EXAM II	Ch. 6-20, 39
April 3	Exam 2 (CHS 5, 17, 6)	
April 10	Review Exam 2 Chs 7, 8 and 9 (I do Chapter 9 in a simpler manner than the book and you are only required to read 328 to middle of 333 but you need to be at the lecture.)	

17	HW and more problems Ch. 11	Ch. 7-17*, 21, 24 8-22, 23 (Note: Do not do entries for any Ch. 7 or 8 problems) * Prepare a flexible budget for 8000, 8800, and 9000 cases.
24	Review for EXAM III	Ch 9- 16 (Req. 1 & 2 as FIFO. Use each years production units to calculate each years fixed overhead per unit under absorption costing.) 21 (Prepare statements under each method.) Ch 11-16, 18, 19, 22, 25
May 1	EXAM III (CHS 7, 8, 9, 11)	
8	COMPREHENSIVE FINAL EXAM	