

ACCT 5270.001
SUMMER 1 2019

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Office Hours: T, R 4:00-5:50
and by appointment

CLASS: T, R 6:00-9:50 BLB 015

Textbook: Cost Accounting – Horngren, Datar, and Rajan 16th Edition
(You can also use the 15th or 14th Edition if you have that one. I will make copies of the homework questions listed on this syllabus.

Grading:	EXAM I	40% (or 35% if worst of the 2)
	EXAM II	40% (or 35% if worst of the 2)
	Article Write-up	5%
	Analytics	10%
	Computer Output	<u>10%</u>
		100%*

Note: There is no possibility of earning extra credit besides what is listed on the syllabus. If this is your graduating semester then YOU must make sure that YOU earn the grade YOU need.

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: This course covers advanced topics in Cost Accounting not covered in the basic course. Analytics and Regression analysis are also covered. Students will use computer software to produce analyses for critical thinking exercises.

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 - Every meeting, other than tests, will be primarily lecture and problem solving. Student participation is greatly encouraged, although not explicitly rewarded. Every homework problem should be attempted. Problems will be gone over to the extent time permits. In some cases a mimeographed answer sheet will be distributed.
3. Attendance - 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!
4. Homework - Homework problems will be gone over on the dates indicated. You cannot pass this course without making a serious attempt at the problems before class.
5. Statement on Cooperation for Disabled Students - The Accounting Department, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request to your instructor by the end of the second week of classes. You can reach the office at: <http://www.unt.edu/oda>.
6. 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. Administration of the SPOT will remain open through the week of finals.
7. Academic Dishonesty - If you engage in academic dishonesty related to this class, you will receive penalties as described below..

Academic dishonesty includes cheating and plagiarism.

The term "cheating" includes, but is not limited to, (1) use of any unauthorized assistance in taking quizzes, tests or examinations; (2) dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; or (3) the acquisition, without permission, of tests or other academic material belonging to a faculty member or staff of the university.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials. (Source: Code of Conduct and Discipline at the University of North Texas.)

Penalties: If you engage in academic dishonesty related to this class, you will receive a failing grade on the test or assignment, and a failing grade in the course. In addition, the case will be referred to the Dean of Students for appropriate disciplinary action. A new academic integrity policy will in effect before the first day of class. A link to the policy is:

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

8. Drop and retake policy:

- Last day to drop this course or to withdraw from the university with an automatic W with consent is Wednesday, June 26th.
- Accounting department policy allows only one (1) retake of any course in which the student has earned a prior grade.

9. **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/>.

10. **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 Blackboard for contingency plans for covering course materials.

Day	Chapters	Assignment
June 4	Introduction and Policies Review Job Order Costing and Variances Start Capital Budgeting Ch 21 Discuss Analytics- Form Groups tonight	
6	Finish Capital Budgeting Standard Costing Systems Chs 7 and 8 More Analytics	
11	Homework on Chs 21, 7, 8	CH 21 Capital Budgeting Problems to be

