

ACCT 5130.002  
Spring 2020

Professor Neil Wilner  
Office: BLB 385M

Office Hours:  
M 4:30-6:20  
and by appointment  
Tues: Before class 5:00-6:00 (Frisco)

Phone: (940)565-3102 (**Speak clearly**)  
Fax: (940)565-3803  
E-mail: Wilner@unt.edu

Class: M 6:30 - 9:20 BLB 035

Textbook: Managerial Accounting – Hilton and Platt 11th Edition buy or rent it online and get it ASAP. Don't get Connect!!

Grading:

In-class cases (2 @ 5%)	10% ( <b>Arrange your schedule to be present</b> )
Value Chain Project	5%
Balanced Scorecard Project	5%
Homework	10% ( <b>Can drop 1 grade</b> )
EXAM I	25%
EXAM II	25%
Tableau	<u>20%</u>
Total	100%

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

Note: Tableau **must** be done in groups. In-class cases will be done in ad hoc groups the day assigned.

**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, have an understanding of 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 assignments. You may feel that you want more information than I am giving you to do some 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.

## 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. 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.
3. **Attendance:** Attendance is only a problem when you are not here. ***If you have 3 unexcused absences than you will receive a one letter grade drop from what you earn in the semester.***  
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.

4. Homework– ***Every homework problem should be attempted.*** Homework problems will be gone over where feasible. 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. Grading will be 100% for a substantial effort, 60% for a “stalled attempt” and zero 0% for a non-effort or failure to turn in.
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 - The UNT code of Student Conduct and Discipline provide penalties for misconduct by students, including academic dishonesty.

Students caught cheating or plagiarizing will receive a "0" for that particular assignment or exam [or specify alternative sanction, such as course failure]. Additionally, the incident will be reported to the Dean of Students, who may impose further penalty. According to the UNT catalog, the term "cheating" includes, but is not limited to: a. use of any unauthorized assistance in taking quizzes, tests, or examinations; b. dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c. the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d. dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e. any other act designed to give a student an unfair advantage. The term "plagiarism" includes, but is not limited to: a. the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment; and b. the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

**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. Drop and Retake Policy

- University policy relative to dropping the class will be followed. University policy relative to withdrawals will be followed. You should consult with your academic advisor prior to withdrawing from or dropping this course and prior to the following date:  
**Last day to drop with a W is March 30th, 2020.**  
**Last day to withdraw from the university with a W is April 17th, 2020.**
- 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).

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**

As part of the "Succeed at UNT" initiative, it is suggested that the following language be included in course syllabi:

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. The SPOT evaluation 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.

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.

15 **HW: (Can drop 1 grade)**

90% = 10 points      70% = 7 points  
80% = 8 points      Less than 70% = 0 points

16 **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](mailto: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>

Date	Chapter in Class	Assignment
January 13	Chapter 1 (Strategy, Balanced Scorecard, Value Chain), Discuss Critical Thinking, Analytics and Tableau	
20	<b>MLK DAY</b>	
27	Chapters 2, 3 and part of 6 <b>Introduction to Tableau write-up guidelines</b> Short paper handed in describing company used for both Value Chain and Balanced Scorecard	
February 3	Chapter 5	Ch 2- E28, P38 Req 1-4, P51, P55, P57 Ch 6 – E25
10	Chapter 7	Ch 3 - E27, E30, E32 Req 1-2, E38 (short memos!) Ch 5- E27, E31, P46 (Req 1-3), P 63
17	Finish HW and discuss Exam 1 Practice Set	Ch 7 – E23, E24, E29, and <b>H/O</b>
24	Exam 1 (Chapters 1, 2, 3, 5, 6, 7)	
March 2	Review Exam 1 Chapters 9, 10 and 11 Value Chain and Balanced Scorecard write-ups due for feedback.	
<b>March 7<sup>th</sup></b>	<b>Tableau Group Assignment E-mailed to me by 11:59 PM. Note this is a Saturday</b>	
9	Spring Break	
16	Chapter 14 Feedback on Tableau <b>done either before or after class</b>	Ch. 9- E25, E26 Ch. 10- E22 (Req 1), E28, P35 Ch. 11- <b>H/O</b> on flexible budget*

\* Prepare a flexible budget as done in class for 8000, 8800, and 10,000 cases.

<u>Date</u>	<u>Chapter in Class</u>	<u>Assignment</u>
23	Chapter 8 Section 2 and CH 16	Ch.14 E33, 38, 36, 37, 41, P49
30	Homework 8 and 16	Ch 8 E28, E29 Ch 16 – E28 req 1 (8%, 12% and 16% only in class) Also calculate Payback and AROR for E29. <b>H/O</b> at the back of chapter 16 notes using 10% rate.
April 6	<b>Be in class on time!!</b> First in-class case with discussion. (Variances from chapter 10 should be reviewed.) Value Chain and Balanced Scorecard final write-ups due.	
April 11 <sup>th</sup>	<b>Tableau Group Assignment E-mailed to me by 11:59 PM.</b> <b>Note this is a Saturday</b>	
13	<b>Be in class on time!!</b> Second in-class case with discussion. (NPV from chapter 16 should be reviewed.) Feedback on Tableau	
20	Tableau Assignment Presentation (Group) Extra work for Exam 2	
27	Discuss Exam 2 Practice Set	
May 4	Exam 2	