

# ACCOUNTING 3270.001 & 003, Fall 2026, Denton, BLB 070 (001), 170 (003)

## SYLLABUS AND COURSE OUTLINE

### Instructor Contact

**INSTRUCTOR:** Olin Scott Stovall, Ph.D., CPA (Inactive), Clinical Assistant Professor of Accounting

**OFFICE:** Denton: BLB 304D

**EMAIL:** I will do my very best to respond to e-mails within 24 hours, Monday-Friday; I will usually get back with you sooner than that. The best ways to contact me are before or after class, during in-person office hours, or via email. Please [email me \(Olin.Stovall@unt.edu\)](mailto:Olin.Stovall@unt.edu). You can also message me through Canvas, but direct email to the UNT address above is preferred. When I interact with you, I want to be responsive. Adopting these suggestions will improve my ability to help you effectively.

- **Please include the course name and section number in the subject of the email.**
- **Use your official UNT email address. Emails from other addresses often go to my junk mail. I will not respond to personal email addresses due to privacy concerns.**
- **Please do not wait until the last minute to email me. I typically check my email Monday through Friday and occasionally on weekends.**
- If you email me, please do not assume I received your email unless I confirm receipt.
- Explain the issue(s) as specifically as you can. If you ask about a homework problem, we may have to meet on Zoom or face-to-face to identify specific issues. Please be patient.

**OFFICE HOURS:**

In-person: **BLB 304D: Monday 5:30-6:15 pm, Tuesday & Thursday 12:35-2:00 pm. Other times by appointment, face-to-face, or on Zoom. Email, and we'll find a mutually beneficial time.**

### Welcome to UNT!

As members of the UNT community, we have all committed to being part of an institution that respects and values the identities of the students and employees with whom we interact. UNT does not tolerate identity-based discrimination, harassment, and retaliation. UNT's full Non-Discrimination Policy can be found in the UNT Policies section of the syllabus.

### Course Catalog 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.

**COURSE PREREQUISITES:** 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.

**LOOKFORWARD 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(s).

**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

### Required Materials:

***Cost Accounting: A Managerial Emphasis, by Horngren, Datar, and Rajan, 17th edition, Pearson.***

**You must buy MyAccountingLab (MAL).** You join MAL through Canvas (See the “Access Pearson” link on Canvas). You may pay for and register for MAL directly at the link above. If you are okay with eBooks, the textbook is available as an eBook with MAL access; you do not have to buy a paper version. If you purchased a MAL access code through a book seller (Campus Store, Voertman’s, Amazon, etc., it must be the 17<sup>th</sup> edition, and you use the code after accessing the “Access Pearson” and MAL link from Canvas. Also, if you need a little time to pay for MAL access, Pearson offers a two-week complimentary trial period, after which you must pay for a license. An expired MAL license is not a valid excuse for missing or submitting assignments, quizzes, or exams late.

### Course Technology & Skills

#### Minimum Technology Requirements

All the homework, quizzes, and exams will be submitted/ completed via Canvas and Pearson MAL. Various assignments and learning approaches are given there, all intended to help you develop an understanding of managerial accounting concepts.

- Computer
- Reliable internet access

- Speakers
- Microphone
- Plug-ins
- Microsoft Office Suite
- Webcam
- [Canvas Technical Requirements](https://clear.unt.edu/supported-technologies/canvas/requirements) (https://clear.unt.edu/supported-technologies/canvas/requirements)

### Computer Skills & Digital Literacy

Since the graded requirements for this class are submitted online, all students are expected to have internet access and to use a UNT email address to contact the instructor and other students. Students MUST be sure that their email address on Canvas is correct and functional. Your professors may send data via email, and you may miss important information if your email is not set up correctly. You are responsible for anything sent via email or posted as an announcement on Canvas.

### Technical Assistance

Part of working in the online environment involves dealing with the inconveniences and frustrations that can arise when technology breaks down or does not perform as expected. You can contact the Student Help Desk at UNT for help with Canvas or other technology issues. If you have any account access issues with Pearson's MAL, be sure to contact their customer support as soon as possible. An account issue with Pearson is not a valid excuse to submit assignments, quizzes, or exams after the due date and time.

**UNT Help Desk:** [UNT Student Help Desk site](http://www.unt.edu/helpdesk/index.htm) (http://www.unt.edu/helpdesk/index.htm)

**Email:** [helpdesk@unt.edu](mailto:helpdesk@unt.edu)

**Phone:** 940-565-2324

**In Person:** Denton: Sage Hall, Room 330

**Walk-In Availability:** M-F 8 am-5 pm (may differ in summer).

**Standard Hours--CST (may differ in summer):**

- Monday-Thursday: 8 am-9 pm
- Friday 8 am-5 pm
- Saturday-Sunday: 11 am-3 pm

**Laptop Checkout from UNT libraries:** [Link to UNT Library Laptop Checkouts](#)

For additional support, visit [Canvas Technical Help](https://community.canvaslms.com/docs/DOC-10554-4212710328) (https://community.canvaslms.com/docs/DOC-10554-4212710328)

### Rules of Engagement

Rules of engagement refer to how students are expected to interact with one another and with their instructors. Here are some general guidelines:

- While the freedom to express yourself is a fundamental human right, any communication that utilizes cruel and derogatory language based on race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law will not be tolerated.
- Treat your instructor and classmates respectfully in online or face-to-face communication, even when their opinions differ.

- Ask for and use the correct name and pronouns for your instructor and classmates.
- Speak from personal experiences. Use “I” statements to share thoughts and feelings. Try not to speak on behalf of groups or other individuals’ experiences.
- Use your critical thinking skills to challenge other people’s ideas, instead of attacking individuals.
- Avoid using all caps while communicating digitally. This may be interpreted as “YELLING!”
- Be cautious when using humor or sarcasm in emails or discussion posts, as tone can be challenging to interpret digitally.
- Avoid using “text-talk” unless explicitly permitted by your instructor.
- Proofread and fact-check your sources.
- Keep in mind that online posts can be permanent, so think first before you type.

See these [Engagement Guidelines](https://clear.unt.edu/online-communication-tips) (https://clear.unt.edu/online-communication-tips) for more information.

## Course Requirements

| Assessment:                                   | Percentage Possible |
|-----------------------------------------------|---------------------|
| Homework (11@10 points each, drop lowest one) | 12.5%               |
| Quizzes (11@10 points each, drop lowest one)  | 12.5%               |
| Midterm Exam 1                                | 25%                 |
| Midterm Exam 2                                | 25%                 |
| Exam 3 (Final Exam)                           | 25%                 |
| Total Percentage Possible                     | 100%                |
| iClicker Polling Bonus (1% if ≥ 90%)          |                     |

## Grading

As a general rule, the percentage of points to achieve a certain letter grade will be as follows:

**90% or more = A; 80% - 89% = B; 70% - 79% = C; 60% - 69% = D; less than 60% = F**

## Course Assignments

### Homework

Students will complete homework on all 11 chapters covered. The links to each chapter's Homework are available in the Canvas modules, which take you to the assignments on MAL. I will drop your lowest Homework score. Since there are 10 points possible on each Homework, there are a total of 100 Homework points possible, which count for 12.5% of the overall course grade. Homework may be done as many times as the student chooses up to the due date and time indicated on the course schedule. The homework assignments should serve students well in preparing for the quizzes and the exams.

### Quizzes

Students will take 11 quizzes, one over each chapter, during the semester. The links to each chapter quiz are available in the Canvas modules, which take you to the assignments on Connect. I will drop your lowest quiz score, so since there are 10 points possible on each quiz, there are a total of 100 quiz points possible (for 15% of the overall course grade). They are timed and subject to the due dates and times.

### *Midterm Exams*

Students will take two midterm exams during class time on the due dates and times indicated on the course schedule. The exams will be about 80 minutes long and may be taken only once. They may be administered in the Sage Testing Center or in the course classroom and may be either online or paper-based. No cell phones, smartwatches, smart glasses, or other electronic devices (other than the calculator mentioned below) may be accessible during the exam. Each midterm exam is worth 25% of your overall grade. **Unless the schedule is modified due to unforeseen circumstances, students will take the midterm exams on Thursday, September 17, 2026, and Thursday, October 29, 2026, at the start of class.** The Sage Testing Center will provide a calculator and scratch paper for you to use. You can use a single-page, two-sided 8x11-inch set of notes for the exam. Since the exam may be administered on Canvas and Connect, a valid, active Connect access license is required.

### *Final Exam*

Students will take the final exam as scheduled on the UNT registrar's Fall 2026 final exam schedule in the last week of the semester. The final exam will be about 120 minutes long and may be taken only once. It may be administered in the regular classroom or the Sage Testing Center, and the final exam may be online or paper-based. No cell phones, smartwatches, smart glasses, or other electronic devices (other than the calculator mentioned below) may be accessible during the exam. It is worth 100 points, or 25% of your overall grade. **Unless the schedule is modified due to unforeseen circumstances, students will take the final exam on Thursday, December 10, 2026, starting at 8:00 am (section 001) or 10:30 am (section 003).** The Sage Testing Center will provide a calculator and scratch paper for you to use. You can use a single-page, two-sided 8x11-inch set of notes for the exam. Since the exam may be administered on Canvas and Connect, a valid, active Connect access license is required.

## *Course Policies*

### *Course Structure*

This course generally meets face-to-face each Tuesday and Thursday from either 9:35 am -10:55 am (section 001) or 11:10 am to 12:30 pm (section 003) for sixteen weeks from August 18, 2026, through December 10, 2026, on the Denton campus in the Business Leadership Building, room BLB 070 (001) or BLB 170 (003). As circumstances dictate, a class session or two may meet online during the term. The Homework and Quizzes will be administered online via Canvas on MAL, and the exams will be administered either online via Canvas on MAL or on paper. The course schedule lists due dates and times for all graded course requirements.

### *Important Grading Notes*

Any work you submit will be graded and will count in accordance with the grading scheme. No other work can be substituted for the required work. **Under FERPA, I cannot discuss or disclose grade information over the phone. Please view your grades on Canvas and/or discuss them with me during office hours. Do not discuss grades in the classroom before, during, or after class when other students are present.**

### *Due Dates/Missing Exams and Assignments*

PLEASE NOTE ALL DUE DATES ON CANVAS AND MAL, as noted on the course schedule. A student who misses an assignment's due date will receive a grade of zero unless the absence is due to an acceptable, documented excuse. A student with an acceptable, documented excuse may submit an assignment late if it is completed by a date acceptable to the professor. Any such extensions must be worked out with the professor's approval before the assignment, quiz, or exam is due. Please note that all assignments are required for this course.

### *Attendance*

Face-to-face attendance for the course is required. You must use iClicker to record your attendance at each class meeting. Failing to join the class meeting on iClicker, regardless of actual attendance, will result in an unexcused absence. Students who exceed six (6) undocumented/unexcused absences from regular class meetings will be subject to a letter grade reduction at the end of the semester. The sessions for the midterm exams and final exam must be attended; missing any exam sessions due to an undocumented/unexcused absence will result in a zero on that exam. The instructor determines what constitutes an excused or unexcused absence, but it will generally involve extenuating personal circumstances. Extenuating personal circumstances are serious, typically unexpected, and must be documented. Contact your instructor as soon as possible if you experience an extenuating personal circumstance. You can also review the [full UNT policy](https://policy.unt.edu/policy/06-039) for attendance (<https://policy.unt.edu/policy/06-039>).

### *Use of Generative AI for Course Requirements*

**Generative AI Use on Homework Assignments, Quizzes, and Exams Is Strictly Prohibited** - Generative AI is strictly prohibited when completing Homework, Quizzes, and Exams in this course. Such use will be considered an academic integrity violation and will be subject to the consequences discussed below.

### *Selected UNT Policies*

#### *Academic Integrity Policy*

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 academic penalties or sanctions ranging from admonition to expulsion from the University. The following policies apply to this class: Each student must submit their own homework. For quizzes, each student must complete their quizzes independently without collaboration with classmates; students are not allowed to use non-class resources for quizzes. The only resources authorized for use on quizzes are student notes, class PowerPoint files, and the textbook. Students must complete their exams independently without accessing resources other than the two-sided set of notes referred to above in the exam section. For cases, students are expected to complete their own work without collaboration with classmates, unless the case is a team assignment. Students may not use artificial intelligence resources to generate any work product or required portion of this course. Students are always welcome to contact the instructor with course content questions or questions on acceptable assignment resources.

### Access to Information - Eagle Connect

Students' access point for business and academic services at UNT is [my.unt.edu](https://my.unt.edu). All official communication from the University will be delivered to a student's Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward e-mail [Eagle Connect](https://it.unt.edu/eagleconnect) (<https://it.unt.edu/eagleconnect>).

### ADA Policy

UNT makes reasonable academic accommodations 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 a student with an accommodation letter to be delivered to faculty to begin a private discussion regarding one's specific course needs. Students 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 [ODA website](https://disability.unt.edu/) (<https://disability.unt.edu/>). If you intend to use ODA resources in order to take the midterm or final exam, you must make such appointments with the ODA within their deadlines to do so.

### Class Recordings & Student Likeness

If relevant, any online synchronous (live) sessions in this course will be recorded for students enrolled in this class section to refer to throughout the semester. Face-to-face sessions will not be recorded. Class recordings are the intellectual property of the university or instructor and are reserved for use only by students in this class and only for educational purposes. Students may not post or otherwise share the recordings outside the class or the Canvas Learning Management System in any form. Failing to follow this restriction violates the UNT Code of Student Conduct and could lead to disciplinary action.

### Prohibition of Discrimination, Harassment, and Retaliation (Policy 16.004)

The University of North Texas (UNT) prohibits discrimination and harassment because of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law in its application and admission processes; educational programs and activities; employment policies, procedures, and processes; and university facilities. The University takes active measures to prevent such conduct and investigates and takes remedial action when appropriate.

### Emergency Notification & Procedures

UNT uses 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 sure 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 area suddenly. In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

#### *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 refer to the campus emergency procedures at the link below.
- **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 exit the building safely should move to a designated area of refuge and await assistance from emergency responders. All building occupants should refer to the campus emergency procedures at the link below:
- [UNT Business Leadership Building Evacuation/Shelter Plan](https://riskmanagement.unt.edu/emergency/_images/business_leadership_bseap_new_1.9.23_-_web_version.pdf)  
([https://riskmanagement.unt.edu/emergency/\\_images/business\\_leadership\\_bseap\\_new\\_1.9.23\\_-\\_web\\_version.pdf](https://riskmanagement.unt.edu/emergency/_images/business_leadership_bseap_new_1.9.23_-_web_version.pdf))

#### F-1 Students, Important notice for those taking Distance Education Courses

##### Federal Regulation

To read detailed Immigration and Customs Enforcement regulations for F-1 students taking online courses, please go to the [Electronic Code of Federal Regulations website](http://www.ecfr.gov/) (<http://www.ecfr.gov/>). The specific portion concerning distance education courses is located at Title 8 CFR 214.2 Paragraph (f)(6)(i)(G).

The paragraph reads:

(G) For F-1 students enrolled in classes for credit or classroom hours, no more than the equivalent of one class or three credits per session, term, semester, trimester, or quarter may be counted toward the full course of study requirement if the class is taken on-line or through distance education and does not require the student's physical attendance for classes, examination or other purposes integral to completion of the class. An online or distance education course is a course that is offered principally through the use of television, audio, or computer transmission, including open broadcast, closed circuit, cable, microwave, or satellite, audio conferencing, or computer conferencing. If the F-1 student's course of study is in a language study program, no online or distance education classes may be considered to count toward a student's full course of study requirement.

##### University of North Texas Compliance

To comply with immigration regulations, an F-1 visa holder within the United States may need to engage in an on-campus experiential component for this course. This component (which must be approved in advance by the instructor) can include activities such as taking an on-campus exam, participating in an on-campus lecture or lab activity, or other on-campus experience integral to completing this course.

If such an on-campus activity is required, it is the student's responsibility to do the following:

- (1) Submit a written request to the instructor for an on-campus experiential component within one week of the start of the course.
- (2) Ensure that the activity on campus takes place and the instructor documents it in writing with a notice sent to the International Student and Scholar Services Office. ISSS has a form available that you may use for this purpose.

Because the decision may have serious immigration consequences, if an F-1 student is unsure about their need to participate in an on-campus experiential component for this course, s/he should contact the UNT International Student and Scholar Services Office (telephone 940-565-2195 or email [internationaladvising@unt.edu](mailto:internationaladvising@unt.edu)) to get clarification before the one-week deadline.

### Religious Related Absences

A student who misses an examination or other assignment due to the observance of a religious holy day will be given the opportunity to complete the work missed. Please notify me as soon as possible if you expect to miss an exam to observe a religious holy day.

### 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. Coursework completed via the Canvas online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about students' records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy, the Family Educational Rights and Privacy Act (FERPA) laws, and the University's policy. See UNT Policy 10.10, Records Management and Retention, for additional information.

### Sexual Assault Prevention

UNT is committed to providing a safe learning environment free of all forms of sexual misconduct, including sexual harassment, sexual assault, domestic violence, dating violence, and stalking. Federal laws (Title IX and the Violence Against Women Act) and UNT policies prohibit discrimination based on sex, and therefore prohibit sexual misconduct. If you or someone you know is experiencing sexual harassment, relationship violence, stalking, and/or sexual assault, there are campus resources available to provide support and assistance. UNT's Survivor Advocates can assist a student who has been impacted by violence by filing protective orders, completing crime victim's compensation applications, contacting professors for absences related to an assault, working with housing to facilitate a room change where appropriate, and connecting students to other resources available both on and off campus. The Survivor Advocates can be reached at [SurvivorAdvocate@unt.edu](mailto:SurvivorAdvocate@unt.edu) or by calling the Dean of Students Office at 940-565-2648. Additionally, alleged sexual misconduct can be non-confidentially reported to the Title IX Coordinator at [OEOTIX@unt.edu](mailto:OEOTIX@unt.edu) or at (940) 565 2759.

### 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. Visit UNT's [Code of Student Conduct](https://deanofstudents.unt.edu/conduct) (<https://deanofstudents.unt.edu/conduct>) to learn more.

### Student Evaluation of Teaching Administration Dates

Student feedback is important and an essential part of participation in this course. The student evaluation of instruction is a requirement for all organized classes at UNT. The survey will be made available during the final weeks of the semester to provide students with an opportunity to evaluate how this course is taught. Students will receive an email from "UNT SPOT Course Evaluations via IASystem Notification" ([no-reply@iasystem.org](mailto:no-reply@iasystem.org)) with the survey link. Students should look for the email in their UNT email inbox. Click on the link and complete the survey. Once students complete the survey, they will receive a confirmation email that it has been submitted. For additional information, please visit the [SPOT website](http://spot.unt.edu/) (<http://spot.unt.edu/>) or email [spot@unt.edu](mailto:spot@unt.edu).

### Student Verification

UNT takes measures to protect the integrity of educational credentials awarded to students enrolled in distance education courses by verifying student identity, protecting student privacy, and notifying students of any special meeting times/locations or additional charges associated with student identity verification in distance education courses.

See [UNT Policy 07-002 Student Identity Verification, Privacy, and Notification and Distance Education Courses](https://policy.unt.edu/policy/07-002) (<https://policy.unt.edu/policy/07-002>).

### Use of Student Work

A student owns the copyright for all work (e.g., software, photographs, reports, presentations, and email postings) they create within a class, and the University is not entitled to use any student work without the student's permission unless all of the following criteria are met:

- The work is used only once.
- The work is not used in its entirety.
- Use of the work does not affect any potential profits from the work.
- The student is not identified.
- The work is identified as student work.

If the use of the work does not meet all of the above criteria, then the University office or department using the work must obtain the student's written permission.

### Transmission and Recording of Student Images in Electronically Delivered Courses

1. No permission is needed from a student for his or her image or voice to be transmitted live via videoconference or streaming media, but all students should be informed when courses are to be conducted using either method of delivery.
2. In the event an instructor records a student presentation, they must obtain permission from the student using a signed release in order to use the recording for future classes in accordance with the Use of Student-Created Work guidelines above.

3. Instructors who video-record their class lectures with the intention of re-using some or all of recordings for future class offerings must notify students on the course syllabus if students' images may appear on video. Instructors are also advised to provide accommodation for students who do not wish to appear in class recordings.

No notification is needed if only audio and slide capture is used or if the video only records the instructor's image. However, the instructor is encouraged to let students know the recordings will be available to them for study purposes.

### Withdrawals

University policy relative to withdrawals will be followed. The drop policies are important to your academic career, and it is your responsibility to discuss the ramifications of dropping a class with your advisor. I do not have sufficient knowledge of your program to advise you of the impact of dropping a class. Be especially cognizant of the last-drop day and obtain any necessary signatures, approvals, etc., in advance of the deadlines. You may obtain information about dropping classes from your academic advisor or the Registrar's office. **Friday, November 6, 2026**, is the last day for a student to drop a course. W will be assigned.

### Academic Support & Student Services

#### Mental Health

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 nature of an issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

- [Student Health and Wellness Center](https://studentaffairs.unt.edu/student-health-and-wellness-center) (<https://studentaffairs.unt.edu/student-health-and-wellness-center>)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (<https://studentaffairs.unt.edu/counseling-and-testing-services>)
- [UNT Care Team](https://studentaffairs.unt.edu/care) (<https://studentaffairs.unt.edu/care>)
- [UNT Psychiatric Services](https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry) (<https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry>)
- [Individual Therapy/Counseling](https://studentaffairs.unt.edu/counseling-and-testing-services/student-counseling/services/individual-counseling.html) (<https://studentaffairs.unt.edu/counseling-and-testing-services/student-counseling/services/individual-counseling.html>)

#### Chosen Names

A chosen name is a name that a person goes by that may or may not match their legal name. If you have a chosen name that is different from your legal name and would like that to be used in class, please let the instructor know. Below is a list of resources for updating your chosen name at UNT.

- [UNT Records](https://registrar.unt.edu/transcripts-and-records/update-your-personal-information) (<https://registrar.unt.edu/transcripts-and-records/update-your-personal-information>)
- [UNT ID Card](https://sfs.unt.edu/idcards) (<https://sfs.unt.edu/idcards>)
- [UNT Email Address](https://sso.unt.edu/idp/profile/SAML2/Redirect/SSO?jsessionid=E4DCA43DF85E3B74B3E496CAB99D8FC6?execution=e1s1) (<https://sso.unt.edu/idp/profile/SAML2/Redirect/SSO?jsessionid=E4DCA43DF85E3B74B3E496CAB99D8FC6?execution=e1s1>)
- [Legal Name](https://studentaffairs.unt.edu/student-legal-services) (<https://studentaffairs.unt.edu/student-legal-services>)

*\*UNT EUIDs cannot be changed at this time. The collaborating offices are working on a process to make this option accessible to UNT community members.*

#### Additional Student Support Services

- [Registrar](https://registrar.unt.edu/registration) (<https://registrar.unt.edu/registration>)
- [Financial Aid](https://financialaid.unt.edu/) (<https://financialaid.unt.edu/>)
- [Student Legal Services](https://studentaffairs.unt.edu/student-legal-services) (<https://studentaffairs.unt.edu/student-legal-services>)
- [Career Center](https://studentaffairs.unt.edu/career-center) (<https://studentaffairs.unt.edu/career-center>)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (<https://studentaffairs.unt.edu/counseling-and-testing-services>)
- [UNT Food Pantry](https://deanofstudents.unt.edu/resources/food-pantry) (<https://deanofstudents.unt.edu/resources/food-pantry>)
- [Individual counseling](https://studentaffairs.unt.edu/counseling-and-testing-services/student-counseling/services/individual-counseling.html) (<https://studentaffairs.unt.edu/counseling-and-testing-services/student-counseling/services/individual-counseling.html>)

#### Academic Support Services

- [Academic Resource Center](https://clear.unt.edu/canvas/student-resources) (<https://clear.unt.edu/canvas/student-resources>)
- [Academic Success Center](https://success.unt.edu/asc) (<https://success.unt.edu/asc>)
- [UNT Libraries](https://library.unt.edu/) (<https://library.unt.edu/>)
- [Writing Lab](http://writingcenter.unt.edu/) (<http://writingcenter.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, 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 how to achieve success, go to Success at UNT (<http://success.unt.edu/>). The following are some specific applications of Succeed at UNT for this class:

- **Show Up:** Participation in class meetings (and professional conduct) is expected. You are responsible for all announcements, syllabus and schedule revisions, assignments, and other material discussed.
- **Find Support:** Free assistance is available in the [Accounting Lab](http://www.cob.unt.edu/lab/tutor.php) in room BLB 135. Make an appointment at <http://www.cob.unt.edu/lab/tutor.php>.
- **Take Control:** Be aware of your current grade and take corrective actions if it is unsatisfactory.
- **Be Prepared:** Read the textbook before class. This is very important for accounting classes so that you can keep pace with the class.
- **Get Involved:** Attend student organization meetings such as Beta Alpha Psi, NABA, ALPFA, ISACA, IIA, ACFE, and IMA.
- **Be Persistent:** This course is a fast-paced marathon rather than a sprint. There is a lot of work and often little time to complete it. Many aspects of the course build on each other, so do not fall behind! You cannot catch up in this class at the last minute. Keep putting in the required effort (i.e., reading the text, completing homework assignments, studying for exams, etc.) to be more likely to succeed.

## Acct 3270.001 & 003 Fall 2026 Course Schedule

**The course schedule may change as circumstances require.**

| Day/Date:                           | Module-level Learning Objectives<br>Upon successful completion, the learner should:         | Reading and Other Learning Materials      | Assessments (E=Exercise, P=Problem)<br>Unless noted, Homework (HW) & Quizzes due 11:59 pm. |
|-------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------------|
| Tues., Aug. 18 <sup>th</sup>        | Syllabus: Understand course policies.<br>Chapter 2: Introduction to Cost Terms and Purposes | Course syllabus;<br>Ch. 2: Entire chapter |                                                                                            |
| Thurs., Aug. 20 <sup>th</sup>       | Chapter 2: Introduction to Cost Terms and Purposes                                          | Ch. 2: Entire chapter                     |                                                                                            |
| <b>Mon., Aug. 24<sup>th</sup></b>   | May move if we do not complete Chapter 2 on 8/20.                                           |                                           | <b>Ch. 2 HW; Ch. 2 Quiz</b>                                                                |
| Tues., Aug. 25 <sup>th</sup>        | Finish Chapter 2; Start Chapter 4: Job Order Costing                                        |                                           |                                                                                            |
| Thurs., Aug. 27 <sup>th</sup>       | Chapter 4: Job Order Costing                                                                |                                           |                                                                                            |
| <b>Mon., Aug 31<sup>st</sup></b>    |                                                                                             |                                           | <b>Ch. 4 HW; Ch. 4 Quiz</b>                                                                |
| Tues., Sept. 1 <sup>st</sup>        | Chapter 5: Activity-Based Costing                                                           |                                           |                                                                                            |
| Thurs., Sept 3 <sup>rd</sup>        | Chapter 5: Activity-Based Costing                                                           |                                           |                                                                                            |
| <b>Tues., Sept. 8<sup>th</sup></b>  | <b>Due Tuesday since Monday, 9/7, is Labor Day!</b>                                         |                                           | <b>Ch. 5 HW; Ch. 5 Quiz</b>                                                                |
| Tues., Sept. 8 <sup>th</sup>        | Chapter 18: Process Costing                                                                 |                                           |                                                                                            |
| Thurs., Sept. 10 <sup>th</sup>      | Chapter 18: Process Costing                                                                 |                                           |                                                                                            |
| Mon., Sept. 14 <sup>th</sup>        |                                                                                             |                                           | <b>Ch. 18 HW; Ch. 18 Quiz</b>                                                              |
| Tues., Sept 15 <sup>th</sup>        | Exam 1 Review                                                                               |                                           |                                                                                            |
| <b>Thurs., Sept 17<sup>th</sup></b> | <b>Exam 1: Chapters 2, 4, 5, &amp; 18; Class time</b>                                       |                                           |                                                                                            |
| Tues., Sept. 22 <sup>nd</sup>       | Chapter 3: Cost-Volume Profit Analysis (CVP)                                                |                                           |                                                                                            |
| Thurs., Sept. 24 <sup>th</sup>      | Chapter 3: CVP                                                                              |                                           |                                                                                            |
| Mon., Sept. 28 <sup>th</sup>        |                                                                                             |                                           | <b>Ch. 3 HW; Ch. 3 Quiz</b>                                                                |
| Tues., Sept 29 <sup>th</sup>        | Finish Chapter 3; Chapter 6: Master Budget and Responsibility Accounting                    |                                           |                                                                                            |
| Thurs, Oct. 1 <sup>st</sup>         | Chapter 6: Master Budget and Responsibility Accounting                                      |                                           |                                                                                            |
| Tues., Oct. 6 <sup>th</sup>         | Chapter 6: Master Budget and Responsibility Accounting                                      |                                           |                                                                                            |
| Thurs., Oct. 8 <sup>th</sup>        | Chapter 6: Master Budget and Responsibility Accounting                                      |                                           |                                                                                            |
| Mon., Oct. 12 <sup>th</sup>         |                                                                                             |                                           | <b>Ch. 6 HW; Ch. 6 Quiz</b>                                                                |
| Tues., Oct. 13 <sup>th</sup>        | Chapter 7: Flexible Budgets & Direct Cost Variances                                         |                                           |                                                                                            |

## Acct 3270.001 & 003 Fall 2026 Course Schedule

**The course schedule may change as circumstances require.**

| Day/Date:                                      | Module-level Learning Objectives<br>Upon successful completion, the learner should: | Reading and Other<br>Learning Materials | Assessments (E=Exercise, P=Problem)<br>Unless noted, Homework (HW) & Quizzes due<br>11:59 pm. |
|------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------|
| Thurs., Oct. 15 <sup>th</sup>                  | Chapter 7: Flexible Budgets & Direct Cost Variances                                 |                                         |                                                                                               |
| Mon., Oct. 19 <sup>th</sup>                    |                                                                                     |                                         | <b>Ch. 7 HW; Ch. 7 Quiz</b>                                                                   |
| Tues., Oct. 20 <sup>th</sup>                   | Chapter 8: Flexible Budgets & Overhead Variances                                    |                                         |                                                                                               |
| Thurs., Oct. 22 <sup>nd</sup>                  | Chapter 8: Flexible Budgets & Overhead Variances                                    |                                         |                                                                                               |
| Mon., Oct. 26 <sup>th</sup>                    |                                                                                     |                                         | <b>Ch. 8 HW; Ch. 8 Quiz</b>                                                                   |
| Tues., Oct. 27 <sup>th</sup>                   | Exam 2 Review                                                                       |                                         |                                                                                               |
| <b>Thurs., Oct. 29<sup>th</sup></b>            | <b>Exam 2: Chapters 3, 6, 7, &amp; 8; Class time</b>                                |                                         |                                                                                               |
| Tues., Nov. 3 <sup>rd</sup>                    | Chapter 9: Absorption vs. Variable Costing                                          |                                         |                                                                                               |
| Thurs., Nov. 5 <sup>th</sup>                   | <b>Chapter 12: Decision Making &amp; Relevance</b>                                  |                                         |                                                                                               |
| <b>Fri., Nov. 6<sup>th</sup></b>               | <b>Last day to drop a course with a W.</b>                                          |                                         | <b>Last day to drop a course with a W.</b>                                                    |
| Mon., Nov. 9 <sup>th</sup>                     |                                                                                     |                                         | <b>Ch. 9 HW; Ch. 9 Quiz</b>                                                                   |
| Tues., Nov. 10 <sup>th</sup>                   | <b>Chapter 12: Decision Making &amp; Relevance</b>                                  |                                         |                                                                                               |
| Thurs., Nov 12 <sup>th</sup>                   | <b>Chapter 12: Decision Making &amp; Relevance</b>                                  |                                         |                                                                                               |
| Mon., Nov. 16 <sup>th</sup>                    |                                                                                     |                                         | <b>Ch. 12 HW; Ch. 12 Quiz</b>                                                                 |
| Tues., Nov 17 <sup>th</sup>                    | <b>Chapter 17: Cost Allocation: Joint Products &amp; Byproducts</b>                 |                                         |                                                                                               |
| Thurs., Nov. 19 <sup>th</sup>                  | <b>Chapter 17: Cost Allocation: Joint Products &amp; Byproducts</b>                 |                                         |                                                                                               |
| Nov. 23 <sup>rd</sup> -- Nov. 27 <sup>th</sup> | <b>Thanksgiving Break—No classes</b>                                                |                                         |                                                                                               |
| Monday, Nov. 30 <sup>th</sup>                  |                                                                                     |                                         | <b>Ch. 17 HW; Ch. 17 Quiz</b>                                                                 |
| Tues., Dec. 1 <sup>st</sup>                    | <b>Final Exam Review</b>                                                            |                                         |                                                                                               |
| Thurs, Dec. 3 <sup>rd</sup>                    | <b>Final Exam Review</b>                                                            | <b>Ch. 11: Only read to top-485.</b>    |                                                                                               |
| <b>Thurs., Dec 10<sup>th</sup></b>             | <b>Final Exam (001: 8:00 am-10:00 am)<br/>Final Exam (003: 10:30 am-12:30 pm)</b>   |                                         | <b>In our classroom!</b>                                                                      |