ACCOUNTING 2020
PRINCIPLES OF ACCOUNTING II (Managerial Accounting)
Summer II, 2010 COURSE SYLLABUS AND SCHEDULE

INSTRUCTOR: Jay K. Baker
OFFICE: BUSI 202K
PHONE: (940) 565-3080
EMAIL: Keith.Baker@unt.edu use this email; do not email me via Blackboard Vista

CLASS TIME: Monday & Wednesday 6:00 – 9:50 PM (Sec. 001) Classroom: Curry 104
OFFICE HOURS: Monday & Wednesday 5:00 – 5:50 PM

TEXT: Brewer, Garrison, and Noreen, Introduction to Managerial Accounting, 4th edition and
McGraw-Hill Homework Manager (hereafter HM)

COURSE PREREQUISITE: ACCT 2010 with a grade of C or better.
COURSE DESCRIPTION: This course is a study of the use of managerial accounting concepts and
techniques used in business decision making.
NOTE: This course may not be taken more than twice at UNT.

COURSE OBJECTIVES: This is the first course in the fundamentals of management accounting.
Accounting is the process of accumulating, measuring, recording, and communicating economic
information. The focus of this course is Managerial Accounting, which involves the preparation and
communication of accounting information for use by persons inside a firm who are responsible for
decision-making, as well as planning and controlling operations. Upon completion of this course, the
student will recognize and be able to analyze and discuss the following topics:
• Product and service costing.
• Cost behaviors and cost-volume-profit relationships.
• Operational budgeting.
• Relevant costs for management decision making.

COURSE POINT DISTRIBUTION: Course grades will be assigned based on the total number of
points earned during the semester. Points are allocated according to the following:
Pre-Quizzes 100
EXAM I 100
EXAM II 100
EXAM III 100
Comprehensive Final 100
Total Points 500

As a general rule the percentage of points to achieve a certain letter grade will be as follows:
90% or more = A 70% - 79.5% = C less than 60% = F
80% - 89.5% = B 60% - 69.5% = D

GRADING NOTES:
a. No other work can be substituted for the required work.
b. There are no opportunities for extra credit other than the Extra Credit Problems discussed below.
Your grade will be determined exclusively on the criteria noted above under Course Point Distribution.
Please do not ask me for any extra credit opportunities other than that listed under Extra Credit Problems.
c. During the class meeting following each examination, your exam will be returned to you. The exam is
yours to keep as review material for the Final Exam. We will not discuss the exams during class. If you
wish to discuss your exam, please see me during my office hours or send me your question via email. I
suggest that you spend some time working the problems and questions that you miss on your exam as
soon as it is returned to you. If you are not in attendance at a class an Exam is returned, it is your
responsibility to get your work from me during the office hours listed above.
d. For each exam during the semester and for the Final Exam, I will post your exam scores on Blackboard Vista at the earliest possible time. Please do not call or email me to talk about your exams or to be told your exam scores prior to the exam being returned to you. When your exam is returned to you, should you find an error in its grading or should you have a question concerning how a particular question was graded, you should bring the question to my attention immediately. If your exam has been graded incorrectly or should you be due to have points added to your exam score, I will do so if you have brought the particular question to my attention within one week of the time the exam is returned to you. After that time I will not alter your recorded exam score. I cannot discuss your exam scores on the telephone, therefore, you must see me in person to discuss your exams.

EXAMS: Four exams will be administered during the semester as per the attached course schedule. Exams I thru III will cover material from specific chapters as noted on the class schedule and a Final comprehensive Exam. The best preparation for all of the exams will be: 1) careful reading of the text material, 2) use of the text website resource material (videos, narrated power points, quizzes, additional problems, etc.), 3) working all assigned problems, 4) and 5) practice with any supplemental problems and materials provided by me. Additionally, review of the glossary and review problem provided at the end of each chapter of the textbook will be helpful.

Please note the following:

a. It is required that you take each of the Exams in this course.

b. When you take an Exam, the grade will be recorded and CANNOT be dropped.

c. If you miss an Exam a zero will be recorded.

d. If you miss an Exam and have an excused absence, your score on the Comprehensive Final Exam will replace the previously recorded zero. This substitution can occur for only one missed exam. Any other missed exam (regardless of the reason for missing the exam) will retain the recorded score of zero. Make-up exams are not given.

e. The Exam dates are listed on the attached Class Schedule. Please be advised that the dates are subject to change. Any change will be announced in class as well as via an Announcement on Blackboard Vista.

f. Should you have to miss an exam, it is your responsibility to notify me BEFORE the exam takes place if possible. For an absence to be considered excused, it must be the result of unavoidable, serious circumstances (generally related to your illness, death in the family, or work (in some cases)) and must be supported by documentation. A flat tire, car trouble, no baby sitter, tired, etc. are not eligible for “excused absence” status. Excused absences due to attendance at sanctioned university activities qualify for the application of this policy PROVIDED you have apprised me in advance of the class meeting to be missed.

EXAM RULES:

a. Phones and Beepers: On exam days, please have cellular phones and/or beepers turned off and removed from the desk surface. Please remove all phone ear pieces and/or Blue-Tooth devices. You may not use your wireless phone as a calculator or as a time piece on exam days. I have a zero tolerance policy regarding cellular phones ringing on exam day….if your phone rings, I take up your exam and you receive the grade you have earned on the work completed to that point. On lecture days, as a courtesy to me and to your classmates, I will appreciate your having cellular phones and/or beepers turned off. If you believe you need an exception to this policy, please discuss it with me.

b. Calculators: You will be provided a department calculator to use on all exams. You may not use your cell-phone as a calculator.

c. No books or notes may be used during exams. All material you bring to class with you must be placed on the floor.

d. I will supply all “scratch” paper.

e. I reserve the right to seat and/or re-seat any student before or during an exam.

f. Please come to class ten (10) minutes early on exam days.

g. On exam days, please bring a picture ID to class. When you turn in your exam, I will ask to see your picture ID.

h. At the end of exams when I call “Time” I will collect all outstanding exams and leave the room. If you do not relinquish your exam upon my request and prior to my departure from the room, a zero (0) will be recorded for your exam grade.
CLASS PREPARATION: I expect, at a minimum, that you will read the assigned text material before the first class meeting during which a chapter is scheduled to be discussed. At the McGraw-Hill textbook website (http://www.mhhe.com/brewer4e) you will find a video for each chapter that provides interesting and useful background information for that chapter. Additionally, on the text website, you will find quizzes and self-tests as well as other useful resource material. There is a narrated Power Point slide presentation available for each chapter. Reading the text material and using the resource material on the website prior to the first class meeting in which a chapter is discussed will aid in your understanding of the material. When we begin the discussion of a new chapter, I will briefly discuss any of the concepts contained therein but by no means will my lectures be comprehensive.

Please come to class prepared to ask questions regarding any concepts from the chapter that you do not understand. Rather than spend class time lecturing about all of the concepts from each chapter, my expectation will be that you have carefully read the text material so that class time can be spent solving exercises and problems....applying the concepts about which you have read in the text. The exercises and problems listed in the Class Schedule are those which we will discuss and work in class. The problems listed on the Class Schedule will not be graded. However, I expect your participation as we discuss the solutions to these exercises in class. Therefore, you should attempt to work the Class Discussion exercises prior to class. The best method of study with which to approach accounting is to first read the material, and secondly work problems associated with what you have read. Repetition through working problems will help prepare you for class and for exams. You will not be successful in this class by working none or only a minimum number of the problems assigned.

PRE-QUIZZES: Prior to the first class meeting at which a chapter will be discussed, you will be expected to complete a Pre-Quiz which you will be given at the end of the class session prior first of class on each chapter. On some days more than one chapter may be covered you may have more than one pre-quiz to complete. Pre-Quizzes may not be made up or retaken they will be taken up at the beginning of the next class at which time, the opportunity to earn those points will be gone. There will be 10 questions on each Pre-Quiz, with each question worth one point. There will be a Pre-Quiz on each chapter shown on the Class Schedule with the exception of the Prologue and Chapter 1. You will have ten Pre-Quizzes, Chapters 2 thru 12 (minus Chapter 4) of the textbook, over which to earn the 100 points associated with Pre-Quizzes in the Course Point Distribution (page 1).

In as much as the Pre-Quizzes will be taken before the chapter material has been discussed in class, the questions will be at a basic information level. A careful reading of the text material as well as use of the website resource material will provide for your success on the Pre-Quizzes. Success on Pre-Quizzes, however, does not assure success on examinations. Exam questions and problems will be substantially more rigorous than the Pre-Quiz questions.

CLASS DISCUSSION PROBLEMS: The Exercises, Problems, Cases, etc. listed on the right side of the Class Schedule should be worked as preparation for each class meeting but will not be turned in for a grade. Rather, you are expected to attempt to work these exercises prior to the class in which they are to be discussed. There will be examples provided on Blackboard for additional practice that are similar for practice and reinforcement of the materials. You should work these problems until you get it completed correctly. We will work and discuss as many of these problems as possible during our class meetings. You should come to class with questions about the problems you attempted and with which you had difficulty. You may not completely understand each problem 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 Class Discussion Problems but as many other related problems as you can. The concepts we are to study can be learned and understood only by working problems. Simply reading the textbook material will not be sufficient to assure success in this course. Further, I will provide you with supplemental problems in selected chapters for additional practice. Practice by working problems is the only way in which you will be successful in this course.

Please be advised that I will ask students, on a random basis, to assist me in solving the problems as we work them in class. Or if the problem calls for a verbal explanation and discussion of a result, I will ask individuals to respond. I do not expect you to come to class and simply copy my work having done no advance preparation on the exercises. It is not likely that you will always be able to give me a correct
answer….after all this is called a “learning process”. BUT I do expect you to respond. Better to respond with an incorrect answer demonstrating that you attempted the work than to have no answer, which assures me that you have done nothing at all.

**EXTRA CREDIT PROBLEMS:** You have an opportunity to earn up to 25 extra credit points in this course. The extra points may be earned by working extra problems in short assignments in class or assigned on Blackboard listed under a tab called Extra Credit Problems. There will be an assignment for each chapter “Practice and Review Problems”. You may earn up to 3 extra points per chapter by working ANY three of the Practice and Review Problems (your choice) for a particular chapter (chapters 2 thru 12—excluding chapter 4).

In order to get the extra credit points, you must do the following:
1. You must correctly complete the problems in the Practice and Review assignment for which you wish to receive extra credit. You must complete an entire problem in order to get extra credit points. Completing partial problems and earning sufficient partial points to total three will not be allowed, i.e. no extra credit points will be given. You must complete the problems you choose to work for extra credit in their entirety before you can earn any extra points.

You may earn a maximum of 25 extra credit points for the semester. Extra credit may be earned on problems worked up through Tuesday August 10th, 2010.

**CLASS ATTENDANCE:** Regular attendance and quality class preparation are essential elements for your success in this course. The subject matter in this course is not extremely difficult but may be new to most students. Therefore, to fully understand this material you should avail yourself of all of the text resources, as well as class discussions. My lectures will be limited to the material from the text that I believe needs additional clarification and material that you have asked to have clarified.

We will spend a great deal of class time working problems and analyzing supplemental materials. Working problems in class is designed not simply to provide you with solutions to problems but with the logic and thought processes you need to develop in order to correctly solve a problem or answer a question.

Because it is important to your success, I will record attendance. There will be a class sign-in sheet for you to record your attendance at each class. As you will have noted above, there is no point component for class attendance in the course point distribution. However, I will take into consideration your attendance or lack thereof, at the end of the semester. Further, past experience suggests that your course grade will be highly correlated with the level of your class attendance.

Note: If your name has not been signed on any days’ sign-in sheet, I will assume that you did not attend class that day. It is your responsibility to see that your name is on the sign-in sheet if your attended class on a specific day. However, do not seek to avoid being counted absent by having a classmate sign the sign-in sheet on your behalf.

**ABSENCES BASED ON RELIGIOUS BELIEFS:** 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. To be eligible for this opportunity, the student must notify me in writing of exams scheduled on dates he or she will be absent to observe a religious holy day. Notification must be made within the first fifteen (15) calendar days of the semester by written correspondence, delivered to me, and acknowledged as received by me.

**CHEATING:** Honesty and integrity are very important characteristics of an accountant or any business person. Failure to perform within the bounds of accepted ethical standards is sufficient grounds for your discontinuance in this course with a grade of F and could lead to expulsion from the University. Failure to abide by the university’s rules regarding academic dishonesty will not be tolerated in this course. University policy regarding this matter is a part of the UNT Code of Student Conduct and Discipline and can be found in the UNT Policy Manual, Vol. III, No. 18.1.11, and in the Student Handbook. The university’s recently revised academic integrity policy can be found at [http://vpaa.unt.edu/academic-integrity.htm](http://vpaa.unt.edu/academic-integrity.htm).
WITHDRAWALS: University policy relative to withdrawals will be followed. Thursday, July 15th, 2010, is the last date for students to drop with an automatic grade of W. After this date and through Thursday, July 22nd, 2010, any student wishing to drop a class must have earned a passing grade to that point in the course in order to receive a grade of W. Otherwise the student will receive a grade of WF. Students may not drop a course after Wednesday, August 4th, 2010 unless they are withdrawing from the University. You should consult with your academic advisor prior to the above dates if you are considering dropping this course.

AMERICANS WITH DISABILITIES ACT (ADA): If you are a student who requires accommodations in compliance with the ADA, please consult with me during the first week of the semester. As a faculty member, I will provide "reasonable accommodation" to any student with a disability, so as not to discriminate on the basis of that disability. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation. UNT's Office of Disability Accommodation (ODA), is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. You must contact ODA who will instruct you how to proceed. I recognize that any disclosure by a student of their need for accommodation is extremely sensitive. I assure you that all conversations and other communications will be kept protected and confidential and disclosed only on a need-to-know basis.

COMMUNICATING WITH THE INSTRUCTOR: When I interact with you, I want to be responsive. If you will adopt the following suggestions, I will have a better chance of helping you in an effective and timely manner.

a. If you wish to speak with me by phone email me at Keith.Baker@unt.edu and leaving me a message, and make certain to leave me a number and time when I can return the phone call.
b. If you email me, do not assume that I received your email unless I confirm receipt.
c. When you see me in my office, it will be helpful for you to remind me of your name and the section you are in.

Note: The best way to contact me will be email.

STUDENT EVALUATION OF TEACHING EFFECTIVENESS (SETE): The Student Evaluation of Teaching Effectiveness (SETE) 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 SETE to be an important part of your participation in this class.

SEATING: Beginning with our second class meeting, I will expect you to sit in the seat in which you will remain for the duration of the course. Please be on time to each class meeting. See CLASS ATTENDANCE above. On exam days, I reserve the right to re-assign seats. Re-assigned seating will apply to that exam day only. On the next class day, you will return to your customary seat.

CANCELLATION OF CLASSES: In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Such information will be provided to the local broadcast media and posted on the UNT homepage.

YOUR EMAIL ADDRESS:
Please make certain to update your email address within the UNT system. Throughout the semester I may send emails, and they will go to whatever address you have on record. Please also check your email account frequently so that you will know if or not you have received email from me.

BLACKBOARD VISTA: We will use Blackboard Vista in this class. You can reach the Blackboard Vista site at www.ecampus.unt.edu. Once on the site please log in with your UNT Username and Password. That will take you to your personal page that lists all of the classes for which you are registered that are using Blackboard Vista. On Blackboard Vista for ACCT 2020 you will find an icon for the following items:
1. Class Syllabus and Class Schedule
2. Class Announcements
3. Accounting Lab hours of operation for the semester
4. A link to the textbook website

I will post your individual scores on quizzes, exams, and extra credit work to Blackboard Vista and sending emails to you when the need arises so make sure your email address is correct on Blackboard or use the forwarding tool to get those emails to the email address you prefer. We will be using this system extensively during the semester. If you have had no previous experience with the system, you should take advantage of the available training resources early in the semester.

WEBSITES OF INTEREST:
4. www.imanet.org (Institute of Management Accountants) 5. www.mhhe.com/brewer4e

Class Schedule – Is subject to change with notices listed above.

<table>
<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Chapter</th>
<th>Topics</th>
<th>To Be Discussed in Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>12-July</td>
<td>Ch 2</td>
<td>Begin Job Order Cost Systems</td>
<td>BE2-3,5 E2-11,14,15 P2-21</td>
</tr>
<tr>
<td>W</td>
<td>14-July</td>
<td>Ch 2</td>
<td>Finish Job Order Cost Systems</td>
<td>BE2-3,5 E2-11,14,15 P2-21</td>
</tr>
<tr>
<td>W</td>
<td>14-July</td>
<td>Ch 3</td>
<td>Activity Based Costing</td>
<td>BE3-2,3 E3-6,7,9 P3-12,15,17</td>
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<tr>
<td>M</td>
<td>19-July</td>
<td>Ch 5</td>
<td>Cost Behavior</td>
<td>BE5-1,3,4 E5-7,10,14 P5-15,20,22</td>
</tr>
<tr>
<td>M</td>
<td>19-July</td>
<td>Ch 6</td>
<td>Begin - Cost-Volume-Profit Relationships</td>
<td>BE5-1,3,4,5,6,7,8,9 E6-13,15,16 P6-18,19,22</td>
</tr>
<tr>
<td>M</td>
<td>19-July</td>
<td>Ch 1, 2, 3 &amp; 5</td>
<td>Short Review for Exam I</td>
<td></td>
</tr>
<tr>
<td>W</td>
<td>21-July</td>
<td>Exam I</td>
<td>Exam Ch 1, 2, 3 &amp; 5</td>
<td></td>
</tr>
<tr>
<td>W</td>
<td>21-July</td>
<td>Ch 6</td>
<td>Finish - Cost-Volume-Profit Relationships</td>
<td>BE6-1,3,4,5,6,7,8,9 E6-13,15,16 P6-18,19,22</td>
</tr>
<tr>
<td>W</td>
<td>21-July</td>
<td>Ch 7</td>
<td>Begin - Profit Planning (Operational Budgeting)</td>
<td>BE7-2,3,4,5,6,7,8 E7-13,15,16 Case p.330</td>
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<tr>
<td>M</td>
<td>26-July</td>
<td>Ch &amp; Ch 8</td>
<td>Finish Chapter 7 &amp; Standard Costs</td>
<td>BE8-1,2,3,4,5 E8-6,10,11 P8-12,16,17</td>
</tr>
<tr>
<td>M</td>
<td>26-July</td>
<td>Ch 6, 7 &amp; 8</td>
<td>Short Review for Exam II</td>
<td></td>
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<tr>
<td>W</td>
<td>28-July</td>
<td>Exam II</td>
<td>Chapters 6, 7 &amp; 8</td>
<td></td>
</tr>
<tr>
<td>W</td>
<td>28-July</td>
<td>Ch 9</td>
<td>Flexible Budgets</td>
<td>BE9-3,5 E9-8,9,11 P9-16,20,24</td>
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<tr>
<td>M</td>
<td>2-Aug</td>
<td>Ch 10</td>
<td>Decentralization &amp; Segment Reporting</td>
<td>BE10-1,2,3 E10-5,8 P10-14,16,17,20</td>
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<tr>
<td>W</td>
<td>4-Aug</td>
<td>Ch 11</td>
<td>Relevant Costs for Decision Making</td>
<td>BE11-2,3,4,5 E11-7,10 P11-14,16,17,20</td>
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<tr>
<td>W</td>
<td>4-Aug</td>
<td>Ch 9, 10 &amp; 11</td>
<td>Short Review for Exam III</td>
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<tr>
<td>M</td>
<td>9-Aug</td>
<td>Exam III</td>
<td>Chapters 9, 10 &amp; 11</td>
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<tr>
<td>M</td>
<td>9-Aug</td>
<td>Ch 12</td>
<td>Key Learning Objective Overview for Chapter 12 &amp; Short Review for Final Exam</td>
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<tr>
<td>W</td>
<td>11-Aug</td>
<td>Final Exam</td>
<td>Comprehensive Final Exam</td>
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