J. K. Baker, MSFS, MBA, CPA, CFP®
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Please use the email immediately above; do not email me via Blackboard Vista

PROFESSOR BAKER’S SCHEDULE:
Tuesdays and Thursdays:
6:00 p.m. - 7:50 p.m. ACCT 5020.091. 40395 DAL1 208

REQUIRED TEXT & TECHNOLOGY: The Principal’s Guide to School Budgeting, by Sorenson and Goldsmith, Corwin Press. You must be able to access e mail and WEB CT.

CATALOG DESCRIPTION:
Provides an understanding of accounting procedures and concepts utilized by management in making decisions. Basic concepts and techniques of accounting; the role of an accounting system in business operations and management; preparation and interpretation of financial reports. This course meets the deficiency requirement in accounting for MBA candidates and may be counted as part of a graduate program in a field other than business administration.

COURSE OBJECTIVES
To further students’ understanding of:

- The nature and purpose of internal uses of accounting information
- The fundamental concepts and techniques for planning, control and decision-making applicable to various types of business entities.
- Current theory and practice in management accounting.
- How to maximize profit and lower costs for entrepreneurs
- Basic understanding of double entry accounting and financial statements
- Basic understanding the use financial and managerial accounting in public school finance
- Understanding the budgeting process

COURSE GRADING: Course grades will be assigned based on the total number of points earned during the semester. Points are allocated according to the following:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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<tbody>
<tr>
<td>In class Quizzes</td>
<td>100</td>
</tr>
<tr>
<td>Homework</td>
<td>50</td>
</tr>
<tr>
<td>Exam I</td>
<td>100</td>
</tr>
<tr>
<td>Class mini-group projects</td>
<td>100</td>
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<tr>
<td>Final Exam</td>
<td>150</td>
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<td>Total</td>
<td>500</td>
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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.

IMPORTANT GRADING NOTES:
A. 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.
B. There are NO opportunities for extra credit. Your grade will be determined based exclusively on the above.
C. To assure consistency in grading, I grade all exams at the same time. I will not grade one student’s exam early.
D. All exams will be returned at the same time in class. If you are not in attendance at a class when exams are returned, it is your responsibility to obtain it from me.
E. I do not discuss or disclose any grade information over the phone or by email. Please visit me before or after class to discuss grades.
F. Once graded, I will post exam grades to Blackboard Vista as promptly as possible.

IMPORTANT NOTE ABOUT HOMEWORK:

All Homework Assignments Will Be Available Online on WebCT/Blackboard. You may turn it in in class or email it to me as a Word.doc that is Microsoft 1997-2003 compliant.

Given our short time span I suggest you log on to www.businessweek.com or www.forbes.com To get an idea of the latest trends in business, yes you are responsible for knowing what is going on in the world

Recommended: Calculator and Stapler
Have your name, 5020 and section number on every page of every document that you turn in. Pages will be stapled together. If it is a computer assignment, we expect you to use the computer to put your name of every page-this is simply good form for any accounting document. Please label your scantrons in similar fashion, with the exam and date on the scantron.

WRITING/PRESENTATION ASSIGNMENTS
A good deal of learning and work is expected to take place outside of class. To achieve that goal, I will be posting references on WebCT and topics by Learning Objective from your online text or chapter in your purchased text. You will be expected to post any written papers on the discussion site of WEB CT. Those papers will help form the basis for our in class student presentation/discussions. Those papers will be submitted for a grade. You must post the paper on both the discussion and the assignment site to receive a grade. Failure to follow these instructions will be taken as your desire to fail the class. It is expected that these papers will be 2-3 pages double spaced, twelve point Times Roman font with ‘normal’ margins and may be worked on alone or in group not to exceed three members. Three references in APA styles are expected for each paper. You are expected to demonstrate mastery of the material by referencing Learning Objectives to real world examples. In addition, you will be expected to comment on the articles that others submit in the discussion section. Merely posting a comment to be doing so will not improve your grade. Your grade will be determined by the depth and relevance of your comments. In summary
1. Post your paper in the discussion section
2. Comment on other papers
3. Post your paper in the assignment section
4. The idea here is to stimulate discussion about best practices and what concerns you as a manager/administrator.

WEB SITES

www.quickmba.com/ www.bloomberg.com
EXAMS
A. Each of the Exams is required for 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. There are four circumstances in which a student may be allowed to substitute their percentage score on the comprehensive Final Exam for one recorded zero on Exam I. This is allowed for only one missed exam for the entire semester. The four possible situations are:
   1. ABSENCE BASED ON RELIGIOUS BELIEFS: A student who misses an exam due to the observance of a religious holy day will be able to replace the recorded zero with the percentage score on the comprehensive Final Exam. To be eligible for this opportunity, the student must notify me in writing of an exam scheduled on a day he or she will be absent due to observance of 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.
   2. DOCUMENTED MEDICAL REASON: If you miss an Exam for Medical reasons the following must occur: you (or your spouse or your parent) must communicate with me within 18 (eighteen) hours of the missed Exam, and you must subsequently provide a written doctor’s excuse. The written doctor’s excuse must include a telephone number at which I can reach the doctor’s office to confirm the validity of the excuse. I will not inquire about private medical information, but rather time affirmation. If the doctor’s written excuse and paperwork are in order then the recorded zero will be replaced with the student’s percentage score on the comprehensive Final Exam.
   3. UNT TRAVEL: If a student misses one of the scheduled exams because of official UNT travel, then the recorded zero will be replaced with the student’s percentage score on the comprehensive Final Exam. Documentation from a UNT official must be provided in advance of the absence.
   4. DEATH OF IMMEDIATE FAMILY MEMBER: If a student misses one of the scheduled exams because of the death of an immediate family member then the recorded zero will be replaced with the student’s percentage score on the comprehensive Final Exam. The student will be required to submit the obituary notice or other appropriate documentation to support this claim.
   IMPORTANT NOTE: The following are NOT on the list of four items noted: car trouble, vacation travel, travel scheduled by someone other than yourself, weddings, work responsibilities, illness of spouse or child.
E. The Exam dates are listed in the attached course schedule. Please be advised that the dates are subject to change. Any change will be announced in class.
F. There is a one week window after the return of an exam during which a student may contest/question the grading of the exam. All requests for reconsideration of grading and marking must occur within this window of opportunity and should be made in person. With regard to the final exam there is a one month window for students to arrange to see their exam. Final exams will not be returned to the student rather I retain them for a period of one semester after the grade is assigned.
G. I do not discuss any aspect or content of exams (either past or future) by phone or email. Nor do I discuss the grading of the exams by phone or email. Please visit me before or after class.

EXAM RULES:
A. Cellphones: Please turn your cellphone off. I do not want to see a cellphone during an exam. If your phone rings or if you touch, look at, or use the phone in any way, your exam will be picked up and you will be required to leave the room. Your exam grade will be based on the work you have completed.
B. Photo ID: Bring UNT ID or Driver’s License with you to class on exam days. Please plan to show the photo ID as you enter the classroom on exam days.
C. Calculators: You are allowed to use a calculator during exams. You will be expected to bring
your own simple four function calculator.
D. No books or notes can be used during exams. All material you bring in with you must be set on the floor.
E. I will supply all “scratch” paper. You cannot use any of your own paper. All the paper given to you must be turned in along with the exam. You cannot take any paper from the exam room.
F. I reserve the right to seat and/or re-seat any student before and/or during the exam.
G. 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 departure from the room, a non-replaceable zero (0) will be recorded for your exam grade.
H. During the exam you should keep your exam pages and scantrons covered to discourage others from looking at your work.

FINAL EXAM: The final exam is a comprehensive and will be administered on Thursday, July 9th, 2009.

PREPARATION FOR LECTURES: I expect that, at a minimum, you will read the text material before the class for which it is scheduled. There are Power Points (PPs) for each chapter which are available for your viewing. You should access and view these PPs as part of your advance preparation for class. Also, the exercises and problems listed in the course schedule are reflective of the focus of the class lectures, and it is to your benefit to attempt to work them in advance of the lecture. Success in this course is dependent upon your attendance, your attention in class, and your active reworking of classroom examples. "Reading" your accounting online text materials, your required textbook listed earlier alone may not lead to success in this course. The Course Schedule is a plan for the term, but please be advised that this schedule is SUBJECT TO CHANGE at the professor's discretion. Notice will be given of any changes.

PREPARATION FOR EXAMS: There is no time set aside in class to specifically review for Exam I or the Final Exam. Each and every class is relevant for building knowledge and understanding of the course material, and therefore, attendance and attention in every class contribute to exam preparation. Additionally, students should work and rework any exercises or problems presented in class and other similar exercises and problems in the end-of-chapter materials.

CLASS ATTENDANCE: Regularity of attendance and quality of class participation directly affect the learning process. I believe that to fully understand this difficult material you should avail yourself of the class lecture, student research presentations and discussions. I do plan to come to class and be prepared for each class session. I expect the same from you. If you miss a class, I encourage you to ask another student for an opportunity to borrow and discuss their class notes. Since I am lecturing and leading the class discussion, I do not take class notes and cannot help you out in this regard. Important handouts or announcements may be distributed or made during classes, and it is your responsibility to obtain them or learn of them from me or from other students. Attendance will be recorded.

CLASSROOM BEHAVIOR: When you are in class I expect compliance with the following guidelines:
Cellphones: The entire issue of cellphones can be handled in one statement: Do not use your cellphone during this class – not for any purpose – not for speaking, listening, texting, obtaining the time, or as a calculator.
Tardiness: Our class has a scheduled start time. You have registered for a class at this time, and I start the class on time even if you have parking problems, baby-sitting issues, work demands, etc. If you cannot be in class on time, then please drop the class and enroll in a class that meets at another time more convenient for you.
Coming/Going during class: When students enter, exit, and re-enter the classroom while class is in session it is very disruptive to everyone. If an emergency situation occurs such as rapid onset of illness, you should exit the classroom without explanation. I may inquire of you as to the problem. Otherwise, please do not leave the classroom during a class except for breaks that I provide.
Talking/Visiting: Students pay tuition to attend class – not to listen to other students talk and visit during the lecture. If your talking is noticeable to me, then it is to others also, and I will ask you to either stop talking or leave the classroom.

Laptops: There may be some legitimate reasons to use a laptop during this class. However, hiding behind the screen of your laptop is not legitimate. Please limit your in-class use of the laptop to entering your classnotes or referring to the online text. If you plan to use a laptop then please also plan to sit in the front of the classroom so that you will be less tempted to surf the web and email or text friends during class.

Preparedness: Please come to class prepared to work and learn. Bring your textbook, paper, pencils, and a calculator.

CHEATING: Because honesty and integrity are such an important part of an accountant’s attributes, you should be aware that failure to perform within the bounds of these ethical standards is sufficient grounds for discontinuance in this course. Students who violate University rules on scholastic honesty are subject to disciplinary penalties, including failure in this course and possible dismissal from the University. The entire UNT Code of Student Conduct and Discipline can be found in the UNT Policy Manual, Vol. III, #18. 1.11, and in the Student Handbook.

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 appropriate signatures, approvals, etc. in advance of the deadlines. You may obtain information about dropping classes from your academic advisor or the Registrar's office.

June 18th, 2009 is the last day to drop a course with a grade of W. After this date a grade of WF may be recorded.

July 1st, 2009 is the last day to drop a course with consent of the instructor.

If you have any other questions about these or other important dates go to this weblink: http://www.unt.edu/catalogs/2008-09/calendar.htm

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 am required by law to provide “reasonable accommodation” to students with disabilities, so as not to discriminate on the basis of that disability. UNT’s Office of Disability Accommodation (ODA) is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. Any disclosure by a student of their need for accommodation is recognized to be extremely sensitive, and all relevant conversations and other communications will be kept protected and confidential and disclosed only on a need-to-know basis. Your responsibility is to inform me of the existence (but not the nature) of the disability during the first week of the semester and to provide me with the ODA’s written documentation authorizing the specific accommodation. The ODA will advise me of the accommodation to be made, and I will follow their directions. If part of your accommodation requires your taking the Exams at the ODA, you must complete and present the appropriate paperwork on a timely basis.

COMMUNICATING WITH THE PROFESSOR:
When I interact with you I want to be responsive and friendly. However, I have many students so I deal with lots of people every day. If you follow these suggestions, I will have a better chance of helping you in an effective and timely manner.

A. Read the syllabus. Most questions I am asked via email are addressed in the syllabus. Please refer to the syllabus prior to contacting me.

B. If you email me, do not assume that I received your email unless I confirm receipt. Unless otherwise indicated, I will reply to emails every day of the week, except Sundays.

C. Do not email me using Blackboard Vista. Rather email me at: keith.baker@unt.edu

SEATING: Starting with the second class meeting, please sit in the chair you want to use for the
remainder of the semester. I will prepare a seating chart that will expedite the return of papers to you and also allow me to take class attendance.

CANCELLATION OF CLASSES:
In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of UNT will determine whether classes will be canceled or delayed. Such information will be provided to the local broadcast media. I will post an announcement at Blackboard Vista. I am required to comply with UNT’s decisions on class cancellations.

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.

YOUR UNT PASSWORD:
Please make certain that you reset the options within the UNT computer system so that you are alerted when it is time to change your password. Otherwise you may be disallowed from using the UNT system, but you won’t know why. Set the system so that you will be alerted to change your password.