

University of North Texas at Dallas
Spring 2018
SYLLABUS

ACCT 4270-001: Advanced Cost Accounting 3 Hours	
Department of	Accounting
School of	Business
Instructor Name:	Patricia Wynn, CPA, CMA, CGMA, CFE, CSCA
Office Location:	7400 Houston School Road, Dal2 Room 235
Office Phone:	972-338-1807
Email Address:	Patricia.Wynn@untdallas.edu
Office Hours:	Tuesdays 12:00-2:20 pm; Thursdays 12:00-2:20 pm and 4-6:30 pm; by appointment
Virtual Office Hours:	By appointment
Classroom Location:	Dal2 213
Class Meeting Days & Times:	Tuesdays/Thursdays 2:30PM – 3:50PM
Course Catalog Description:	ACCT 4270. Advanced Cost Accounting. 3 hours. Nature, measurement and analysis of accounting data appropriate to managerial decision making, and comprehensive budgeting; statistical cost estimation; cost-volume-profit analysis; gross profit analysis; application of probability to cost control; capital planning; PERT-cost; CMA Exam preparation.
Prerequisites:	ACCT 3270 with a grade of C or better. This course may not be taken more than twice at UNTD or another college or university.
Required Text:	<i>CMA Review Part 1: Financial Planning, Performance, and Control, 2018th Edition</i>
Access to Learning Resources:	UNT Dallas Library: phone: (972) 780-3625; web: http://www.unt.edu/unt-dallas/library.htm UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fhcg.follett.com Gleim CMA Online Resources: https://www.gleim.com/?promoID=PLED-UNTD-SPR(18)-ACCT-4270
Course Goals or Overview:	
	The goal of this course is to expand the student's knowledge of management accounting concepts related to budgeting and forecasting; cost management, cost accumulation and cost allocation; operational efficiency and process performance; cost and variance measures; responsibility accounting and performance measures; internal controls; and ethical standards for management accountants. It prepares students to take the CMA Exam, Part I, on successful completion of the course.

Learning Objectives/Outcomes: At the end of this course, the student will be able to	
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1	Analyze and apply budgeting concepts and forecasting techniques.
2	Prepare budgets using a variety of methodologies.
3	Define cost management concepts and apply them to cost accumulation systems and to cost allocation.
4	Identify operational efficiency and measure business process performance.
5	Evaluate and apply a variety of cost and variance measures.
6	Develop and implement responsibility accounting and performance measures.
7	Establish appropriate internal controls that incorporate an effective ethics standard.
8	Define and implement an effective business ethics policy.
9	Research accounting issues and communicate research results to operational and executive managers.

Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated by email as soon as the change is determined.

TOPICS	TIMELINE
Study Unit 1 – External Financial Statements and Revenue Recognition	01/16/18-01/18/18
Study Unit 2 – Measurement, Valuation, and Disclosure: Investments and Short-Term Items	01/23/18-01/25/18
Study Unit 3 – Measurement, Valuation, and Disclosure: Long-Term Items	01/30/18-02/01/18
Study Unit 4 – Cost Management Concepts	02/06/18-02/08/16
Exam 1: Cost Management	02/13/18
Study Unit 5 – Cost Accumulation Systems	02/15/18-02/20/18
Study Unit 6 – Cost Allocation Techniques	02/22/18-02/27/18
Study Unit 7 – Operational Efficiency and Business Process Performance	03/01/18-03/06/18
Exam 2: Cost and Performance	03/08/18
Spring Break	03/12/18-03/18/18
Study Unit 8 – Analysis and Forecasting Techniques	03/20/18-03/22/18
Study Unit 9 – Budgeting—Concepts, Methodologies, and Preparation	03/27/18-03/29/18
Study Unit 10 – Cost and Variance Measures	04/03/18-04/05/18
Exam 3: Efficiency and Performance Measurement	04/10/18
Study Unit 11 – Responsibility Accounting and Performance Measures	04/12/18-04/17/18
Project Presentations	04/19/18
Study Unit 12 – Internal Controls—Corporate Governance	04/24/18-04/26/18
Study Unit 13 – Internal Controls—Controls and Security Measures	05/01/18-05/03/18
Final Exam	05/10/18

Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

Exams – written tests designed to measure knowledge of presented course material.

Quizzes – online quizzes using Gleim Exam Prep.

Research – assignment designed to measure ability to apply presented course material.

Grading Matrix:

Instrument	Value (points or percentages)	Total
Attendance	26 classes at 2 points each	52
Gleim Quizzes	13 at 10 points each	130
Research and Presentation	1 paper at 100 points	100
Exams	3 exams at 100 points	300
Final Exam	1 exam at 100 points	100
Total:		682

Grade Determination:

A = 682 – 613 pts; i.e. 90% or better

B = 612– 545 pts; i.e. 80 – 89 %

C = 544 – 477 pts; i.e. 70 – 79 %

D = 476 – 409 pts; i.e. 60 – 69 %

F = 408 pts. or below; i.e. less than 60%

University Policies and Procedures

Students with Disabilities (ADA Compliance):

Any student requesting academic accommodation based on a disability is required to register with Disability Services each semester. A letter of verification for approved accommodations can be obtained from this office. Please be sure the letter is delivered to me as early in the semester as possible. Disability Services is located in the Student Life Office in DAL2, Suite 200 and is open 8:30 a.m. – 5:00 p.m., Monday through Friday. The phone number is (972) 338-1775.

Student Evaluation of Teaching Effectiveness Policy:

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. Therefore, you will be expected to complete the SETE and provide me a copy of the acknowledgement you receive on completion of the survey (your input is not indicated on the acknowledgement, only that you completed it, so your responses are kept confidential and anonymous). In return for your completion of this survey, you will earn 5 points of extra credit.

Assignment Policy:

Homework assignments are designed to assist in understanding the chapter material. You may rework the homework assignments as many times as you like, and I encourage you to do them until you feel comfortable with the process. You are graded on your homework and your efforts with homework will assist you in preparing for exams. You must read the chapter assignments and review the chapter PowerPoint slides before class and be prepared to discuss them. I will not lecture; rather I will lead discussions on the chapter topics and work some homework problems as time permits. If you are not prepared you will not be able to learn. Team assignments will be based on the finished product and the presentation by the team. All team members must participate in the preparation and presentation of team results. All team members will receive the same point score; team members who do not participate will get no points. Team assignments will be explained in detail at the appropriate time in class and in the written assignment.

Exam Policy:

All Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

Academic Integrity:

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic_Integrity.pdf for complete provisions of this code.

Bad Weather Policy:

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website www.unt.edu/dallas. Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically.

Attendance and Participation Policy:

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. Students are responsible to notify the instructor if they are missing class and for what reason. Students are also responsible to make up any work covered in class.

It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

Diversity/Tolerance Policy:

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions, which violate the Code of Student Conduct, will be referred to the Center for Student Rights and Responsibilities, as the instructor deems appropriate.

Other Policies:

- **Use of Blackboard Learn.** Blackboard Learn is an important communication and education tool. You will be expected to be competent in this technology, and to inform the instructor if you need help. If you choose not to access Blackboard Learn, you will not be able to complete the course, since homework is administered through this portal.
- **Use of Cell Phones & other Electronic Gadgets in the Classroom.** Cell phones are permitted in the classroom, but must be set to “vibrate” or “silent” during class. Answer calls outside, if you must, but cell phone conversations, texting, and similar activities will not be permitted in the classroom. Other electronic devices may be used in the classroom in a demonstrable application of educational assistance. If you question the appropriateness of the device in the classroom, ask the instructor for guidance.
- **Food & Drink in the Classroom.** You are expected to be responsible adults in this class. Drinks are acceptable in class, so long as there is a means of controlling a spill (such as a cup lid). You are expected to police your own area – it should be clean when you arrive, and you should leave it clean when you leave. Food is generally a disruptive agent during class, so you should restrain yourself to suffer during the class period.
- **Use of Laptops.** You are encouraged to use laptops, iPads, and similar devices to assist in taking notes and researching topics related to the class. They must not be used for social activities, games, etc., during class time.
- **Grade of Incomplete, “I”** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.