

University of North Texas at Dallas
Spring 2015
SYLLABUS

Course Abbreviation/Number/Title/Semester Hrs.		3Hrs
ACCT 5020D 090: Accumulation/Analysis of Accounting Data		
Department of	Business	Division of Business and Public Leadership
Instructor Name:	<i>Patricia Wynn, CPA, CMA, CGMA</i>	
Office Location:	<i>7400 Houston School Road Adjunct Room</i>	
Office Phone:		
Email Address:	<i>Patricia.Wynn@unt.edu</i>	
Office Hours:	Saturdays 1:00-1:50	
Virtual Office Hours:	<i>After 8 pm</i>	
Classroom Location:	<i>DAL2 Room 304</i>	
Class Meeting Days & Times:	Saturdays- 9:00 am - 12:50 pm	
Course Catalog Description:	Provide an understanding of accounting procedures and concepts utilized by management in making decisions. Topics include: basic concepts and techniques of accounting; the role of an accounting system in business operations and management; and the preparation and interpretation of financial reports.	
Prerequisites:	This course may not be taken for credit if ACCT 2010 and ACCT 2020 or the equivalent has been taken and a grade of C or better was earned in both of those classes.	
Co-requisites:	This course may not be taken more than twice at UNT or at another college or university.	
Required Texts:	Williams, J., Haka, S., Bettner, M., and Carcello, J., Financial & Managerial Accounting: The Basis for Business Decisions , 17 th Edition, McGraw Hill – and Connect Accounting Access to accompany text	
Website:	http://connect.mheducation.com/class/p-wy	
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@fhg.follett.com	
Course Goals or Overview:		
	The goal of this course is to provide students with the skills necessary to analyze business processes and decisions with an understanding of accounting principles involved. Students will be able to apply accounting principles in a business context to implement, achieve and measure the result of decisions made.	
Learning Objectives/Outcomes: At the end of this course, the student will be able to		
1	Prepare and analyze financial statements.	
2	Determine consequences of decisions and define measures to report outcomes.	
3	Prepare budgets and analyze variances to budgeted results.	
4	Explain professional certification opportunities, including the CMA, CPA, CIA, and CFE.	

Course Outline

This schedule is subject to change by the instructor. The instructor will communicate any changes to this schedule by email.

TOPICS	TIMELINE
Chapter 1. Accounting: Information for Decision Making and Chapter 2. Basic Financial Statements	January 24, 2015
Chapter 3. The Accounting Cycle: Capturing Economic Events and Chapter 4. Accruals and Deferrals	January 31, 2015
Chapter 5. Reporting Financial Results and Chapter 6. Merchandising Activities	February 7, 2015
Chapter 7. Financial Assets and Chapter 8. Inventories and the Cost of Goods Sold	February 14, 2015
Exam 1 – Chapters 1-8	February 21, 2015
Chapter 9. Plant and Intangible Assets and Chapter 10. Liabilities	February 28, 2015
Chapter 11. Stockholders' Equity: Paid-in Capital and Chapter 12. Income and Changes in Retained Earnings	March 7, 2015
Chapter 13. Statement of Cash Flows and Chapter 14. Financial Statement Analysis	March 14, 2015
Spring Break	March 21, 2015
Chapter 15. Global Business and Accounting and Chapter 16. Management Accounting: A Business Partner	March 28, 2015
Exam 2 – Chapters 9-16	April 4, 2015
Chapter 17. Job Order Cost Systems and Overhead Allocations and Chapter 18. Process Costing	April 11, 2015
Chapter 19. Costing and the Value Chain and Chapter 20. Cost-/Volume-Profit Analysis	April 18, 2015
Chapter 21. Incremental Analysis and Chapter 22. Responsibility Accounting and Transfer Pricing	April 25, 2015
Chapter 23. Operational Budgeting and Chapter 24. Standard Cost Systems	May 2, 2015
Final Exam	May 9, 2015

Course Evaluation Methods

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

Exams – Three examinations will be given this semester. The tentative dates for each exam are indicated above.

Projects – Two project will be assigned during the term, and presented to the class as indicated above. These are to be completed individually, not as a group. Projects must be completed on time.

Assignment Policy — Read and follow all assignment instructions carefully. Points will be deducted for failure to follow instructions. An important part of accounting is preparing legible, organized work papers so it is important that you begin to develop good work habits with regard to your papers and assignments.

Class Participation – My objective is to conduct class in a manner that facilitates discussion about the application of tax laws and tax planning. While my responsibility is to “teach” the class, I believe that learning is the responsibility of everyone in the class. I like class discussions to be interactive and informal. My hope is that by each of us contributing to the class discussions, a high level of understanding of the material may be achieved. Class participation will be gauged on an individual basis.

Grading Matrix:

Instrument	Value (points or percentages)	Total
Project	2 project at 50 points	100
Mid-Term Exams	2 exam at 100	200
Assignments	10 assignments at 10	100
Class Participation/ Discussion	50	50
Final Exam	100	100
Total:		550

Grade Determination:

A = 550 – 495 pts; i.e. 90% or better

B = 494 – 440 pts; i.e. 80 – 89 %

C = 439 – 385 pts; i.e. 70 – 79 %

D = 384 – 330 pts; i.e. 60 – 69 %

F = 132 pts or below; i.e. less than 60%

University Policies and Procedures**Students with Disabilities (ADA Compliance):**

The University of North Texas Dallas faculty is committed to complying with the Americans with Disabilities Act (ADA). Students' with documented disabilities are responsible for informing faculty of their needs for reasonable accommodations and providing written authorized documentation. Grades assigned before an accommodation is provided will not be changed, as accommodations are not retroactive. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call 972-780-3632.

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. In return for your documented participation in the SETE survey (that is, email to me a screen shot of your confirmation), I will add 5 points to your total point value.

Assignment Policy:

Assignments are designed to assist in understanding the chapter material. I expect you to do the assignments and be prepared for the class period.

Exam Policy:

Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook). The instructor must be notified before the exam is scheduled for a makeup to be allowed. Arrangements for taking a makeup exam must be made when the student notifies the instructor that the exam will not be taken at the scheduled time. The student is responsible for arranging the makeup exam with the instructor. The makeup exam should be taken before the class meeting following the scheduled exam.

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%20Integrity.pdf> for complete provisions of this code.

In addition, all academic work submitted for this class, including exams, papers, and written assignments should include the following statement:

On my honor, I have not given, nor received, nor witnessed any unauthorized assistance that violates the UNTD Academic Integrity Policy.

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 Office of Student Life, as the instructor deems appropriate.

Other Policies:

- **Use of Blackboard Learning.** Blackboard Learning 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.
- **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 wait until the break to eat.
- **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.