

University of North Texas at Dallas
Spring 2017
SYLLABUS

ACCT 2020 001 Accounting Principles II 3 Hrs	
Department of	Accounting
School of	Business
Instructor Name:	Patricia Wynn, CPA, CMA, CGMA, CFE
Office Location:	7400 University Hills Boulevard DAL2 Room 235
Office Phone:	972-338-1807
Email Address:	Patricia.Wynn@untdallas.edu
Office Hours:	Mondays 4:00-6:50 pm; Tuesdays 10:00 am-2:00 pm; and Thursdays 10:00 am-2:00 pm and 4:00-6:30 pm; by appointment
Virtual Office Hours:	By appointment
Classroom Location:	DAL2 212
Class Meeting Days & Times:	Tuesdays and Thursdays 2:30 – 3:50PM
Course Catalog Description:	ACCT 2020. Accounting Principles II (Managerial Accounting). 3 hours. A study of the use of accounting information for business decision making. Topics include: cost behavior analysis, cost-volume-profit relationships, and the identification of costs relevant to the decision making process. Students are introduced to various cost system designs, standard costs, variable costing, operational budgeting, and decision making in decentralized businesses.
Prerequisites:	ACCT 2010 with a grade of C or better; ECON 1100; MATH 1100 (or higher).
Co-requisites:	This course may not be taken more than twice at UNT or at another college or university. 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.
Required Text:	South-Western's Accounting, 26th Ed., Warren, Reeve, Duchac
Recommended Text and References:	
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@fheg.follett.com
Course Goals or Overview:	
	The goal of this course is to provide a foundation for the study and application of the accounting function, for both users of accounting information and practitioners of accounting, such that operational imperatives, as well as legal and regulatory requirements are understood in the context of ethically sound business practices. This includes development of critical thinking skills, teamwork, and technical competence in the field of accounting.

Learning Objectives/Outcomes: At the end of this course, the student will be able to:	
1	Prepare, interpret and analyze accounting information for a variety of business entities. Evaluated by examination and by in-class presentation of solutions to accounting problems.
2	Demonstrate the ability to translate accounting data into business decision support information. Evaluated by examination and by in-class presentation of solutions to accounting problems.
3	Define the various costs encountered in accounting and apply them to the decision making and reporting functions. Evaluated by examination and by in-class presentation of solutions to accounting problems.
4	Identify ethical pitfalls and how to counter them with effective internal controls. Evaluated by examination and by in-class presentation of solutions to accounting problems.
5	Apply financial statements and apply managerial concepts to facilitate operational efficiency. Evaluated by examination and by in-class presentation of solutions to accounting problems.
6	Account for long-term liabilities and cash flows. Evaluated by examination and by in-class presentation of solutions to accounting problems.
7	Prepare Master Budgets and Flexible Budgets. Evaluated by examination and by in-class presentation of solutions to accounting problems.
8	Effectively communicate financial results of operations orally and in writing to non-financial managers. Evaluation by in-class presentations of solutions to accounting problems.

Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated by class announcement as well as posting on Blackboard and Connect as soon as the change is determined.

TOPICS	TIMELINE
1. Chapter 14 – Long-Term Liabilities: Bonds and Notes	01/17-01/19/17
2. Chapter 15 – Investments and Fair Value Accounting	01/24-01/26/17
3. Exam 1: Chapters 14-15 Chapter 16 – Statement of Cash Flows	01/31/17 02/02-02/07/17
4. Chapter 17 – Financial Statement Analysis	02/09-02/14/17
5. Exam 2: Chapters 16-17 Chapter 18 – Managerial Accounting Concepts and Principles	02/16/17 02/21-02/23/17
6. Chapter 19 – Job Order Costing	02/28-03/02/17
7. Chapter 20 – Process Cost Systems	03/07-03/09/17
8. SPRING BREAK	03/13-03/19/17
9. Exam 3: Chapters 18-19-20 Chapter 21 – Cost Behavior and Cost-Volume-Profit Analysis	03/21/17 03/23-03/28/17
10. Chapter 22 – Budgeting	03/30-04/04/17
11. Exam 4: Chapters 21-22 Chapter 23 – Performance Evaluation Using Variances from Standard Costs	04/06/17 04/11-04/13/17
12. Chapter 24 – Performance Evaluation for Decentralized Operations	04/18-04/20/17
13. Exam 5: Chapters 23-24 Chapter 25 – Differential Analysis, Product Pricing, and Activity-Based Costing	04/25/17 04/27-05/02/17
13. Chapter 26 – Capital Investment Analysis	05/09/17
10. Final Exam: Comprehensive	05/11/17

Course Evaluation Methods

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

Homework – exercises designed to reinforce chapter material and ensure understanding of concepts, expanded by classroom presentations by students.

Exams – written tests designed to measure knowledge of presented course material and ability to apply appropriate concepts in practical settings.

Research Project – assignment designed to measure ability to apply presented course material and present the results in both written and verbal forms in research of a business topic.

Grading Matrix:

Instrument	Value (points or percentages)	Total
Team Project Presentations	1 exercise at 100 points	100
Homework	Prorated between 13 chapters	100
Chapter Exams	5 exams at 100 points each	500
Attendance	25 at 2 points each	50
Final Exam	1 exam at 100 points	100
Total:		850

Grade Determination:

- A = 850 – 765 pts; i.e. 90% or better
- B = 764 – 680 pts; i.e. 80 – 89 %
- C = 679 – 595 pts; i.e. 70 – 79 %
- D = 594 – 510 pts; i.e. 60 – 69 %
- F = 509 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 document (available 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 the result of your efforts with homework will be evident in your exam grade. 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. The team assignment 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:

Exams should be taken as scheduled. Exams will be in class, on paper. No extraneous material will be allowed on desks/tables during exams. Calculators cannot be capable of being programmed. The instructor/proctor will reseat students as necessary to insure independence and to remove any student appearing to violate the integrity policy during exams. Final Exam 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. There will be study information on Blackboard for those occasions class cannot be held on campus, whether due to bad weather or other requirements.

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 the class period, so you should confine yourself to suffering your hunger in silence during the class period. If you forget, I shall remind you.**
- **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. Students using devices for other than class related purposes will be required to leave the classroom.
- **Grade of Incomplete, “I”** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.