

**University of North Texas at Dallas**  
**SPRING 2013**  
**ACCT 2020D - 090**  
**SYLLABUS**

<b>ACCT 2020D: Principles of Accounting II (Managerial Accounting)</b>		<b>3 Hrs</b>
<b>Department of</b>	<b>Accounting</b>	<b>Division of</b> <b>Urban and Professional Studies</b>
<b>Instructor Name:</b>	<i>Patricia Burnett</i>	
<b>Office Location:</b>	<i>UNT Dallas, Building 2, Floor 3 Accounting Adjunct Area</i>	
<b>Cell Phone:</b>	<i>469-867-3286</i>	
<b>Email Address:</b>	<i>Patricia.Burnett@unt.edu</i>	
<b>Office Hours:</b>	<b>By appointment</b>	
<b>Virtual Office Hours:</b>	<i>By cell phone or e-mail M-F or T/TH 4:40pm – 5:30pm in Adjunct Office, Building 2, 3<sup>rd</sup> floor</i>	
<b>Classroom Location:</b>	<i>Building 2, Floor 2, Founders Hall Room 2-241</i>	
<b>Class Meeting Days &amp; Times:</b>	<b>Monday and Wednesday 5:30 PM – 6:50 PM</b>	
<b>Course Catalog Description:</b>	<p>The purpose of this course is to study the use of accounting information for business decision making. Topics include the accounting treatment for corporations (stocks and bonds). Also covered are cost behavior analysis, cost-volume-profit relationships, and the identification of costs relevant to the decision-making process. Students are introduced to various systems designs, standard costs, variable costing, operational budgeting, and decision making in decentralized business. This course also covers financial analysis and the statement of cash flows. We will cover as many chapters as time and the weather allow.</p>	
<b>Prerequisites:</b>	<p>ACCT 2010 with a grade of C or better; ECON 1100; MATH 1100 (or higher). It may not be taken more than twice whether at UNT Dallas or at another college or university. Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.</p>	
<b>Co-requisites:</b>	na	
<b>Required Text:</b>	<ol style="list-style-type: none"> <li>1. Fundamental Accounting Principles by Wild, Shaw, and Chiappetta, volume 2 Chapters 12 – 25, 20<sup>th</sup> edition, published by McGraw-Hill 2011. ISBN: 978-0-07-733824-4. ALTERNATIVELY, Students can also use the same book that covers Chapters 1 – 25 (for ACCT 2010D and ACCT 2020D). ISBN: 978-0-07-811087-0.</li> <li>2. Students MUST purchase the on-line portion of the course called ECONNECT, which is on McGraw-Hill's On Line Learning Center in order to do HW, quizzes, and practice exams.</li> <li>3. Required: 4 function calculator.</li> </ol>	
<b>Recommended Text and References:</b>	<p>Use ECONNECT on-line library with study materials. FASB Codification and IFRS Reference Books</p>	
<b>Access to Learning Resources:</b>	<p>UNT Dallas Library:  phone: (972) 780-3625;  web: <a href="http://www.unt.edu/unt-dallas/library.htm">http://www.unt.edu/unt-dallas/library.htm</a></p> <p>UNT Dallas Bookstore:  phone: (972) 780-3652;  e-mail: <a href="mailto:1012mgr@fheg.follett.com">1012mgr@fheg.follett.com</a></p>	
<b>Course Goals or Overview:</b>		

	This course covers the fundamentals of management accounting. Accounting is the process of accumulating, measuring, recording, and accumulating 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.
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**Learning Objectives and Goals: Expect to do 1 chapter per week. We will cover Chapters 13-25 in your text.**

1. Corporate Accounting for Stocks and Bonds – Chapters 13 and 14
  2. Investments and International Operations – Chapter 15
  3. Statement of Cash Flows – Chapter 16
  4. Financial Statement Analysis – Chapter 17
  5. Managerial Accounting: Introduction, Job Order, Process Costing – Chapter 18, 19, and 20
  6. Cost Allocation and Performance Management - Chapter 21
  7. Cost-Volume-Profit Analysis – Chapter 22
  8. Master Budgets and Planning – Chapter 23
  9. Flexible Budgets and Standard Costs – Chapter 24
  10. Capital Budgets and Decision Making: Make or Buy; Outsourcing; Product Mix, etc. – Chapter 25
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### Course Outline

This schedule is subject to change by the instructor. I will announce any changes in class and/or by e-mail.

**I will cover approximately 1 chapter per week. I will hand out and send an e-mail with the date each chapter will be covered.**

### COURSE POINT DISTRIBUTION:

#### Grading Matrix:

Instrument	Value (points or percentages)	Total
HW		400
Quizzes		400
Practice Exams		200
Exam I	Drop the lowest exam grade.	1000
Exam II	4 Exams @ 1000 points each	1000
Exam III		1000
Exam IV		1000
Exam V Comprehensive Final	Required – Counted twice if one of the first 4 exams is dropped.	1000
<b>Total Points</b>		<b>6000</b>
<b>Attendance (Bonus Points)</b>	<b>50 Points – perfect attendance 40 Points – 1 Absence 30 Points – 2 Absences</b>	

#### Grade Determination:

A = 90% or more (5400-6000 points)

B = 80% - 89% (4800-5399)  
C = 70% - 79% (4200-4799)  
D = 60% - 69% (3600-4199)  
F = less than 60% (below 3599)

## University Policies and Procedures:

### DATES:

**Term Begins: Monday, January 14, 2013 (Our class begins on Tuesday, Jan. 15)**

**Census Date: Monday, January 28, 2013**

**Last Day for Automatic "W": Friday, February 22, 2013**

**Drop Date with "W" or "WF": Tuesday, March 26, 2013**

**Request Incomplete Starting: Monday, April 8, 2013**

**Last Day to Withdraw (Drop all Classes): Friday, April 19, 2013**

**Term Ends: Friday, May 10, 2013**

### 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. For more information, you may visit the Office of Disability Accommodation/Student Development Office, Suite 115 or call Laura Smith at 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 Dallas. This short survey will be made available to you later in 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 improve my teaching. I consider the SETE to be an important part of your participation in this class.*

### Each Student Will Be Evaluated Based On The Following Criteria:

1. **Exams** – Each of the 4 exams and Final Exam are required for this course. They will be administered in class. Out of the first 4 exams, the lowest score can be dropped. You must take the Final Exam. It cannot be dropped. If you drop an exam, your Final Exam score counts twice. If you miss an exam, you will receive a zero for that exam. The Final Exam is comprehensive, covering all chapters we have discussed.

## McGraw-Hill ECONNECT

**You must obtain your ECONNECT access code as part of this course.** Electronic HW assignments, quizzes, and practice exams will be part of your grade. Training on how to use ECONNECT will be provided in class. As grades are assigned to a specific access code, so you cannot share your access code with another student. You must personally complete your HW. Allowing someone else to do it will be an Honor Code violation. Due dates of HW will be assigned through ECONNECT. Failure to complete the assignment by the due date will result in a zero for that assignment. You are responsible for getting assignments completed on time. **Your personal access code to ECONNECT** must be used for completing and submitting all assignments.

### Use ECONNECT for:

2. **Homework** – These assignments are designed to supplement and reinforce course material. All HW must be completed on **ECONNECT**. I will take the highest grade out of three attempts. Most chapters have two HW problems.

3. **Quizzes** – Students must complete one quiz per chapter on **ECONNECT**. I will take the highest grade out of 3 attempts.
4. **Practice Exams** – Students must complete five practice exams on **ECONNECT**. There is one practice exam before each exam. I will take the highest grade of 3 attempts.

**Academic Integrity:**

*Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of conduct and Academic Dishonesty 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 Conduct at [http://www.unt.edu/csrr/student\\_conduct/index.html](http://www.unt.edu/csrr/student_conduct/index.html) 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](http://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. If you are between grades, I will take your attendance and participation into consideration when determining your final grade.*

**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 that violate the Code of Student Conduct will be referred to the Center for Student Rights and Responsibilities, as the instructor deems appropriate.*

**Optional Policies:**

- Cell phones and other electronic gadgets must be turned off while class is in session.
- Laptops are permissible but surfing the web and Face book are not.
- It is rude to leave class in the middle of the lecture and will be noted in my grade book.
- Talking during class should be confined to the subject matter.
- Respect other students. If they have a question, chances are most of the class has the same question.
- If you have an emergency, please contact me and I will work with you.

**THIS SYLLABUS DOES NOT CONSTITUTE A CONTRACT AND IS SUBJECT TO CHANGE, WHICH MAY BE ANNOUNCED IN CLASS. YOU ARE RESPONSIBLE FOR CHANGES ANNOUNCED IN CLASS WHETHER PRESENT OR NOT.**