

# University of North Texas at Dallas

## Spring 2017

### SYLLABUS

<b>ACCT 4270 Advanced Cost Accounting 3 Hrs</b>	
<b>Department of Accounting</b>	<b>School of Business</b>
<b>Instructor Name:</b>	Ron Fory
<b>Office Location:</b>	DAL2 233
<b>Office Phone:</b>	972 338 1804
<b>Email Address:</b>	Ronald.Fory@untdallas.edu
<b>Office Hours:</b>	<b>Tuesday/Thursday, 4-5:30pm or by appointment</b>
<b>Virtual Office Hours:</b>	By appointment
<b>Classroom Location:</b>	NA
<b>Class Meeting Days &amp; Times:</b>	
<b>Course Catalog Description:</b>	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.
<b>Prerequisites:</b>	<b>ACCT 3270D</b> with a grade of C or better. This course may not be taken more than twice at UNT or at another college or university.
<b>Required Text:</b>	<b>CMA Review Part I: Financial Planning, Performance, and Control, Gleim, 2016 ed.</b>
<b>Recommended Text and References:</b>	
<b>Access to Learning Resources:</b>	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> Gleim CMA Online Resources: <a href="https://www.gleim.com?trackID=PLED_ACCT4270">https://www.gleim.com?trackID=PLED_ACCT4270</a>
<b>Course Goals or Overview:</b>	
	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.
<b>Learning Objectives/Outcomes:</b> At the end of this course, the student will be able to	
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 announcement in class and via Blackboard as soon as the need for the change is determined.

TOPICS	TIMELINE	
1. Study Unit 1: Ethics for Management Accountants and Cost Management Concepts (SLO 7, SLO 8)	01/17/17-01/19/17	
2. Research Methods and Team Assignments (SLO 9)	01/24/17-01/26/17	
2. Study Unit 2: Cost Accumulation Systems (SLO 3)	01/31/17-02/02/17	
3. Study Unit 3: Cost Allocation Techniques (SLO 3)	02/07/17-02/09/17	
4. Exam 1: Cost Management	<b>02/14/17</b>	
Study Unit 4: Operational Efficiency and Business Process Performance (SLO 4)	02/16/17-02/21/17	
5. Study Unit 5: Concepts Budgeting Concepts and Forecasting Techniques (SLO 1)	02/23/17-02/28/17	
6. Study Unit 6: Budget Methodologies and Budget Preparation (SLO 1)	03/02/17-03/07/17	
7. Exam 2: Budgeting and Forecasting	<b>03/09/17</b>	
<b>SPRING BREAK</b>	<b>03/13/17-03/19/17</b>	
8. Study Unit 7: Cost and Variance Measures (SLO 5)	03/21/17-03/23/17	
9. Study Unit 8: Responsibility Accounting and Performance Measures (SLO 6)	03/28/17-03/30/17	
10. Exam 3: Efficiency and Performance Measurement	<b>03/28/17</b>	
Study Unit 9: Internal Controls – Risk and Procedures for Control (SLO 7, SLO 8)	03/30/17-04/04/17	
11. Study Unit 10: Internal Controls – Internal Auditing and Systems Controls (SLO 7, SLO 8)	04/06/17-04/11/17	
12. Guest Speaker and due date for projects. (SLO 9)	04/13/17-04/18/17	
13. Team Presentations (SLO 9)	04/20/17-4/27/17	
14. Review for Final (SLO 1-9)	05/02/17-05/04/17	
15. Final Exam (SLO 1-9)	<b>05/09/17-05/13/17</b>	

## 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

**Research Projects** – assignments designed to measure ability to apply presented course material

**Guest Speakers** – Independent experts in their fields to bring experiential learning to the classroom

### Grading Matrix:

Instrument	Value (points or percentages)	Total
Guest Speaker Evaluation	1 paper at 50 points	50
Research and Presentation	1 paper at 100 points each	100
Progress Exams	3 exams at 100 points each	300
Final Exam	200	<u>200</u>
<b>Total:</b>		<b>650</b>

### Grade Determination:

A = 585-650 pts; i.e. 90% or better

B = 520-584 pts; i.e. 80 – 89 %

C = 455-519 pts; i.e. 70 – 79 %

D = 390-454 pts; i.e. 60 – 69 %

F = 389 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 Affairs Office, Suite 200, Building 2 or call 972-780-3632.

### Student Evaluation of Teaching Effectiveness Policy:

The Student Evaluation of Teaching Effectiveness through the Course Eval instrument is a requirement for all organized classes at UNT Dallas. 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 Course Eval to be an important part of your participation in this class. Therefore, you will be expected to complete the Course Eval survey 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). Complete the Course Eval survey, provide me with acknowledgement, and I will record a bonus of 5 points on your final grade calculation.

### Attendance/Required Study

Attendance and preparedness is expected and required for all classes. However, since this course is an independent study course, attendance is required only for those times scheduled for in-class work (exams, guest speakers, and group presentations). Failure to attend during scheduled in-class work will result in forfeiture of any points associated with the in-class activity, unless an instructor-approved absence has been obtained prior to class time. Times and locations of in-class activities will be announced on Blackboard.

### Team Project:

This project will consist of a submission, either a Professional Research or an IFRS Problem. This project will be performed in teams of 3-5, which teams will be assigned by the instructor. This problem can be either a FASB Codification problem or an IFRS one. The solution should be submitted electronically using Word through Turnitin on Blackboard. The due date for the report is indicated on the attached class schedule.

### Exam Policy:

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.untDallas.edu/sites/default/files/page\\_level2/pdf/policy/7.002%20Code%20of%20Academic\\_Integrity.pdf](http://www.untDallas.edu/sites/default/files/page_level2/pdf/policy/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.untDallas.edu/](http://www.untDallas.edu/). Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically. There may be recorded lessons on Blackboard, or Google Hangout meetings for those occasions class cannot be held on campus, whether due to bad weather or other requirements.

**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 Connect/Cengage NOW/Blackboard Learn.** Blackboard, Connect and Cengage NOW are important communication and education tools. You will be expected to be competent in these technologies, and to inform the instructor if you need help. If you choose not to purchase access, you will not be able to complete the course, since homework is graded and some exams may be administered through the publisher's website.
- **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 resign yourself to suffer without food 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, messaging, etc., during class time. Scheduled exams will be online, using UNTD computer labs.
- **Grade of Incomplete, "I"** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.