

**University of North Texas at Dallas**  
**Fall 2014**  
**SYLLABUS**

<b>ACCT 4900-001 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>Monday, Wednesday and Thursday, 4-5:30pm or by appointment</b>
<b>Virtual Office Hours:</b>	By appointment
<b>Classroom Location:</b>	TBD
<b>Class Meeting Days &amp; Times:</b>	<b>TBD</b>
<b>Course Catalog Description:</b>	ACCT 4270. Advanced Cost Accounting. 3 hours. Creditable research of management and accounting topics; 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. This is a hybrid course.
<b>Prerequisites:</b>	<a href="#">ACCT 3270D</a> 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, 2015 ed.</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 prepare the student for accurate and effective research of management and accounting topics applicable to the management accountant's professional responsibilities, and 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 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	Research and present results on advanced management and accounting topics.

## 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	08/24/15 – 08/26/15
2. Research Methods and Team Assignments	08/30/15 – 09/02/15
2. Study Unit 2: Cost Accumulation Systems	09/07/15 – 09/09/15
3. Study Unit 3: Cost Allocation Techniques	09/14/15 - 09/16/15
4. Exam 1: Cost Management	09/21/15
Study Unit 4: Operational Efficiency and Business Process Performance	09/23/15 – 09/28/15
5. Study Unit 5: Concepts Budgeting Concepts and Forecasting Techniques	09/30/15 – 10/02/15
6. Study Unit 6: Budget Methodologies and Budget Preparation	10/07/15 - 10/12/15
7. Exam 2: Budgeting and Forecasting	10/14/15
Study Unit 7: Cost and Variance Measures	10/19/15 – 10/21/15
8. Study Unit 8: Responsibility Accounting and Performance Measures	10/26/15 - 10/28/15
9. Exam 3: Efficiency and Performance Measurement	11/02/15
Study Unit 9: Internal Controls – Risk and Procedures for Control	11/04/15 – 11/09/15
10. Study Unit 10: Internal Controls – Internal Auditing and Systems Controls	11/11/15 – 11/16/15
11. Guest Speaker	11/18/15
11. Team Presentations	11/23/15
<b>THANKSGIVING HOLIDAY</b>	11/25/15
12. Review for Final	11/30/15 – 12/02/15
13. Final Exam	12/09/15

## 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

### Grading Matrix:

Instrument	Value (points or percentages)	Total
Research and Presentation	1 papers at 100 points each	300
Progress Exams	3 exams at 100 points each	300
Final Exam	200	<u>200</u>
<b>Total:</b>		<b>800</b>

### Grade Determination:

A = 720-800 pts; i.e. 90% or better

B = 640-719 pts; i.e. 80 – 89 %

C = 560-639 pts; i.e. 70 – 79 %

D = 480-559 pts; i.e. 60 – 69 %

F = 479 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 them 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. 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).

### **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 not graded on your homework; the result of your efforts with homework will be evident in your exam grades. You must read the chapter assignment before class and be prepared to discuss it. 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. Research topics will be assigned each team, and the finished product will be submitted electronically through Turnitin on Blackboard; the presentations will be a synopsis of the results of the research. Length of the final paper will be no more than 12 double-spaced pages, including end/footnotes. APA format is required; failure to seek assistance from the Writing Center will almost certainly result in a lesser grade.

### **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.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic\\_Integrity.pdf](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](http://www.unt.edu/dallas). Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically. There will be recorded lessons on Connect 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, in the event of absence.

**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 Publisher Learning Management Systems/Blackboard.** Blackboard and learning management systems provided by publishers 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 to publisher's LMS, you will not be able to complete the course, since homework and some exams are administered through that medium.
- **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. Violation of this policy will result in your leaving the classroom.
- **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 hunger during the class period. Violation of this policy will result in your leaving the classroom.
- **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. Violation of this policy will result in your leaving the classroom.
- **Grade of Incomplete, "I"** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.