

**University of North Texas at Dallas
Spring, 2015
SYLLABUS**

ACCT 2020D-091 Accounting Principles 2 (3 Hrs.)

Department of Business		Division of Business and Public Leadership
Instructor Name:	Randall Hahn	
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Email Address:	Randall.Hahn@unt.edu	
Office Hours:	T, Th 1:00-2:30, 4:00-5:30 PM; W 3:00-7:00; also by appointment	
Virtual Office Hours:	By appointment	
Classroom Location:	DAL2 241	
Class Meeting Days:	T,Th 5:30-6:50	
Course Catalog Description:	ACCT 2020D. Accounting Principles I (Financial 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 2010D with a grade of C or better; ECON 1100D; MATH 1100D (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:	Accounting, 25 th Ed., Warren, Reeve and Duchac	
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:		
	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.	
Learning Objectives/Outcomes: At the end of this course, the student will be able to		
1	Demonstrate the ability to translate accounting data into business decision support information.	
2	Account for liabilities and equities using Generally Accepted Accounting Principles	
3	Prepare a Statement of Cash Flows	
4	Prepare, interpret and analyze internal accounting information for decision-making by management.	
5	Understand the concept of accounting costs, variable costs, fixed costs, and mixed costs, and use these in the determination of budgets, variances, profit planning, and internal reporting.	
6	Help management make better decisions by using proper accounting inputs.	

Course Evaluation Methods

Component	Points	%
5 Regular Exams (100 pts ea.)	500	61
1 Final Exam (100 pts)	100	13
Attendance/Preparedness	100	13
12 Chapter Quizzes (Drop lowest 2)	100	13
TOTAL	800	100

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 = 0-479 pts

Exams

Exams will be 60%-70% objective and 30%-40% problems/essays. The final exam will generally be over the current material (80%) but will necessarily incorporate earlier concepts (20%). See [Calendar](#) for dates and times. Any required make-ups will be administered during the week prior to the final exam. Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

Attendance/Required Preparation

Attendance and preparedness is expected and required for all classes. Points are allocated for attendance and preparedness. **Class will be conducted on the assumption that all reading and written assignments have been studied and have been completed to the best of the student's ability prior to the class for which assigned.** (Preparation for class by reading the chapters and working the homework problems is essential.)

Attendance/Preparedness will be graded daily. Each day an attendance sheet will be circulated. **STUDENTS ARE TO SIGN THE SHEET ONLY IF PREPARED FOR THE DAY'S ASSIGNMENT. STUDENTS ARE RESPONSIBLE FOR SIGNING THE DAILY ATTENDANCE/PREPAREDNESS SHEET BY THE END OF THE CLASS PERIOD. STUDENTS UNABLE TO GIVE A RECITATION ON CURRENT MATERIAL WHEN CALLED UPON WILL BE CONSIDERED ABSENT FOR THAT DAY.** If you do not wish to be called upon (using one of your available absences- see below), please give me a note to that effect prior to the beginning of class for that day.

POINT SCALE

0-2	Absences 100 points
3-4	Absences 90 points
5	Absences 80 points
6	Absences 70 points
7	Absences 60 points
8	Absences 50 points
9	Absences 40 points
>9	Absences 0 points

Quizzes

There will be a quiz (on Cengage) after each chapter. Each quiz (12 in total) will be worth 10 points and the student must drop the lowest 2 quizzes. The student will have 2 attempts to complete the quiz. **Quizzes are important in that they help the student review and will be of a nature similar to exam questions.** These chapter quizzes will be due no later than 1 class day

AFTER the chapter material is completed. See [Calendar](#) for dates and times. There are no make-ups for these quizzes once due.

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 Cengage as soon as the change is determined.

Date	Material	Chap	Problems
Jan 20	Overview of Course; Long-term Liabilities: Bonds & Notes	14	
Jan 22	Chapter 14 (cont.)	14	See Cengage
Jan 27	Chapter 14 (cont.)	14	See Cengage; Ch 14 Quiz Due in one day.
Jan 29	Investments & Fair Value Accounting	15	See Cengage
Feb 3	Chapter 15 (cont.)	15	See Cengage; Ch 15 Quiz Due in one day.
Feb 5	Exam, Chapters 14,15		
Feb 10	Statement of Cash Flows	16	See Cengage
Feb 12	Chapter 16 (cont.)	16	See Cengage; Ch 16 Quiz Due in one day.
Feb 17	Financial Statement Analysis	17	See Cengage
Feb 19	Chapter 17 (cont.)	17	See Cengage; Ch 17 Quiz Due in one day.
Feb 24	Exam, Chapters 16,17		
Feb 26	Managerial Accounting Concepts and Principles	18	See Cengage;
Mar 3	Chapter 18 (cont.)	18	See Cengage; Ch 18 Quiz Due in one day.
Mar 5	Job Order Costing	19	See Cengage
Mar 10	Chapter 19 (cont.)	19	See Cengage; Ch 19 Quiz Due in one day.
Mar 12	Exam, Chapters 18,19		
Mar 17	SPRING BREAK!		
Mar 19	SPRING BREAK!		
Mar 24	Process Cost Systems	20	See Cengage
Mar 26	Chapter 20 (cont.)	20	See Cengage; Ch 20 Quiz Due in one day.
Mar 31	Cost Behavior & Cost-Volume-Profit Analysis	21	See Cengage
Apr 2	Chapter 21 (cont.)	21	See Cengage; Ch 21 Quiz Due in one day.
Apr 7	Exam, Chapters 20,21		
Apr 9	Budgeting	22	See Cengage
Apr 14	Chapter 22 (cont.)	22	See Cengage; Ch 22 Quiz Due in one day.
Apr 16	Variance Analysis	23	See Cengage

Apr 21	Chapter 23 (cont.)	23	See Cengage; Ch 23 Quiz Due in one day.
Apr 23	Exam, Chapters 22,23		
Apr 28	Differential Analysis	25	See Cengage
Apr 30	Chapter 25 (cont.)	25	See Cengage; Ch 25 Quiz Due in one day.
May 5	Capital Investment Analysis	26	See Cengage
May 7	Chapter 26 (cont.)	26	See Cengage; Ch 26 Quiz Due in one day.
May 12	Final Exam, Comprehensive (80% from Chs 25,26)		

***The instructor reserves the right to make changes to (delete, add, or modify) this Syllabus as the semester progresses.**

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 (available in the Student Life Office). 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 Student Life 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). In return for your completion of this survey, you will earn 5 points of extra credit.

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/Chapter07StudentAffairs,Education,andFunding/7.002CodeofAcademicIntegrity.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 recorded lessons on Blackboard 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 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.
- **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 confine yourself to suffering in silence 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, 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.