

University of North Texas at Dallas
Spring, 2016
SYLLABUS

ACCT 5130-012 Accounting for Management 3 Hrs	
Department of Accounting	School of Business
Instructor Name:	Randall Hahn
Office Location:	DAL2 238
Office Phone:	972 338 1806
Email Address:	Randall.Hahn@untdallas.edu
Office Hours:	Tuesdays, Noon-7:00 PM, or by appointment
Virtual Office Hours:	By appointment
Classroom Location:	DAL2-242
Class Meeting Days & Times:	Saturday, 9:00-11:50
Course Catalog Description:	ACCT 5130. Accounting for Management. 3 hours. Designed to provide an understanding of managerial accounting data in making business decisions. Cases, readings and projects are used to examine a wide variety of managerial topics.
Prerequisites:	ACCT 5020D ; ECON 5000D ; MATH 1190D or MATH 1400D ; BCIS 5090D (BCIS 2610D , BCIS 3610D); MSCI 5010 (MSCI 3700 , MSCI 3710). For students not seeking a BS or MS with a major in accounting: ACCT 5020D ; ECON 5000D ; MATH 1190D or MATH 1400D ; DSCI 5010 .
Required Text:	Managerial Accounting, Warren, Reeve, Duchac, 13th Ed., WITH CENGAGENOW. The text can be purchased in hard copy along with CENGAGENOW, but may be cheaper if purchased completely digitally. Either form is acceptable, but YOU ARE REQUIRED TO HAVE CENGAGENOW ACCESS.
Recommended Text and References:	
Access to Learning Resources:	UNT Dallas Library: phone: (972) 780-3625; web: http://www.unt.edu/unt-dallas/library.htm
Course Goals or Overview:	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.
Learning Objectives/Outcomes:	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 and apply pricing decisions for budgeting, operations, and strategic purposes.
5	Evaluate and apply a variety of cost and variance measures.
6	Analyze, evaluate and report organizational cash flows.
7	Analyze financial statements using a variety of analytical tools, and relate results to performance measurement.

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: DUE...
Week 1 (class) Chapter 1: Managerial Accounting and Cost Concepts Chapter 2: Costing Systems: Job Order Costing	03/21/16
Week 2 (online) Quiz, Chapter 1 Quiz, Chapter 2 Chapter 3: Costing Systems: Process Costing Quiz, Chapter 3	03/28/16
Week 3 (class) Review, Chapters 1-3 Exam 1: Chapters 1-3 (in class) Chapter 4: Cost-Volume-Profit Analysis	04/02/16
Week 4 (online) Quiz, Chapter 4 Chapter 5: Variable Costing Quiz, Chapter 5	04/09/16
Week 5 (class) Review, Chapters 4,5 Exam 2: Chapters 4,5 (in class) Chapter 6: Budgeting Project Assigned	04/16/16
Week 6 (online) Quiz, Chapter 6 Chapter 7: Performance Evaluation using Variance Analysis Quiz, Chapter 7	04/23/16
Week 7 (class) Chapter 8: Performance Evaluation for Decentralized Operations Quiz, Chapter 8 Review, Chapters 6-8 Exam 3: Chapters 6-8 (in class)	04/30/16
Week 8 (online) Chapter 9: Differential Analysis Quiz, Chapter 9 Chapter 10: Capital Investment Analysis Quiz, Chapter 10	05/07/16
Exam 4: Chapters 9,10 (online; time to be determined) Project Due	05/14/16

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

Quizzes – chapter assessment designed to measure progress as well as prepare for upcoming exam

Project – assignments designed to measure ability to apply presented course material

Grading Matrix:

Instrument	Value (points or percentages)	Total
Progress Exams	4 exams at 150 points each	600
Chapter Quizzes	10 quizzes at 20 points each	200
Project (see above)	100	100
Total:		900

Grade Determination:

A = 810-900 pts; i.e. 90% or better

B = 720-809 pts; i.e. 80 – 89 %

C = 630-719 pts; i.e. 70 – 79 %

D = 540-629 pts; i.e. 60 – 69 %

F = 539 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 the Student Affairs Office of their needs for reasonable accommodations and providing written authorized documentation. This process provides a central authority for evaluating and managing accommodations for students in need. 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 (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 the quality of both my teaching and your education. 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, you get 10 points added to your grade as 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 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.

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/untdallas/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 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, 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 Cengage NOW/Blackboard.** Blackboard 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 to Cengage NOW, you will not be able to complete the course, since homework and some exams are administered through Cengage NOW.
- **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 restrain yourself to suffer 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.