

University of North Texas at Dallas

Summer II 2015

Syllabus

ACCT 2020D-090 Accounting Principles 2 (3 Hrs.)

Department of Business		Division of Business and Public Leadership	
Instructor Name:	Ronald Schmidt, CMA, CFM		
Office Location:	By appointment only		
Office Phone:	469/682-0452		
Email Address:	ronald.rchmidt@unt.edu		
Office Hours:	By Appointment		
Virtual Office Hours:	By Appointment		
Classroom Location:	Founders Hall, Room 243		
Class Meeting Days & Times:	MW 6:00 p.m. – 9:50 p.m.		
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, 25th Ed., Warren, Reeve and Duchac		
Recommended Text and References:			
Access to Learning Resources:	UNT Dallas Library: phone: (972) 338-1616; web: http://www.untDallas.edu/our-campus/library UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fhcg.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.
7	Help evaluate the entity using various accounting metrics.

Course Evaluation Methods

Component	Points	%
4 Regular Exams (125 pts ea.)	500	56
1 Final Exam (100 pts)	100	11
Attendance/Preparedness	100	11
6 Chapter Quizzes	100	11
Homework (due after the chapter has been studied)	100	11
TOTAL	900	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 Absences 100 points
 1 Absences 90 points
 2 Absences 80 points
 3 Absences 50 points
 >3 Absences 0 points

Quizzes

There will be a quiz 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 makeups 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.

Class	TOPICS	Chapter
1	Overview of Course; Long-term Liabilities: Bonds & Notes	14
2	Investments & Fair Value Accounting; Statement of Cash Flows	15 & 16
3	Exam 1 – Chapter 14 – 16; Financial Statement Analysis	Exam 1 & 17
4	Financial Statement Analysis; Managerial Accounting Concepts and Principles	17 & 18
5	Exam 2 – Chapters 17 – 18; Job Order Costing	Exam 2 & 19
6	Job Order Costing; Process Cost Systems	19 & 20
7	Exam 3 – Chapters 19 -20; Cost Behavior & Cost-Volume-Profit Analysis	Exam 3 & 21
8	Cost Behavior & Cost-Volume-Profit Analysis; Budgeting	21 & 23
9	Variance Analysis; Differential Analysis	25 & 26
10	Final – Chapters 21, 23, 25 – 26	Final

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 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. 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.

Assignment Policy:

All assignments (homework) must be completed and submitted the day after the chapter was covered in class. No late homework will be accepted.

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 for complete provisions of this code.

In addition, all academic work submitted for this class, including exams, papers, and written assignments should include the following statement:

On my honor, I have not given, nor received, nor witnessed any unauthorized assistance that violates the UNTD Academic Integrity Policy.

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.

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 Office of Student Life as the instructor deems appropriate.*