INSTRUCTOR: Madhuri Bandla
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CLASS TIME: TBD
Classroom: Email for appointment

TEXT: Braun & Tietz, Managerial Accounting 4e, Pearson Education, Pearson MyAccountingLab (MAL).

COURSE PREREQUISITE: ACCT 2010 with a grade of C or better.

COURSE DESCRIPTION: 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 business. NOTE: This course may not be taken more than twice at UNT.

COURSE OBJECTIVES: This course is intended to give you tools to run your business. Course emphasis is on the identification and assignment of product cost, operational budgeting and planning, cost control, and management decision making. Upon completion of this course, you will be able to discuss and analyze the following topics:

- Product and service costing.
- Cost behaviors and cost-volume-profit relationships.
- Operational budgeting and performance evaluation.
- Relevant costs for management decision making.
- Capital budgeting methodologies including net present value analysis.

PERFORMANCE EVALUATION: Your course grade will be weighted as follows:

- Homework 15.00%
- Quizzes 15.00%
- Mid-term Exam 30.00%
- Final Exam 40.00%

100.00%

GRADING NOTES:
- Use the Grade Calculator provided on Blackboard to track your grade in the class.
- The homework and quiz weights will be applied to your average homework and quiz grades.

EXAMS: We will have a midterm exam over chapters 2, 3, 4, 6 and 7 and a comprehensive final exam.

Please note the following:

- Exams will be administered in the Testing Center, Sage Hall, Room 330. Calculators will be provided.
b. The mid-term exam will be on May 21. The final exam will be on May 31. Please be advised that the dates are subject to change. Any change will be announced in class as well as via an Announcement on Blackboard.

c. “Scratch” paper will be provided. Put your name on the top of your paper for later reference.

d. Leave all book bags, books, etc... in the Sage Hall storage. Turn your phone off and store it in your book bag, or leave it with the proctor.

e. Place your picture ID on the right side of your testing station.

CLASS PREPARATION: Read and study the chapter before we go over it so that you will have an idea of calculations and concepts that need clarification.

PEARSON MY ACCOUNTING LAB: We use My Accounting Lab (MAL) to manage our assignments. You will access MAL through the course Blackboard.

All homework and quizzes will be in MAL. Assignment due dates are indicated in multiple areas of MAL. To review

MAL has a variety of additional aids to help you master the material. We will discuss some of these on the first day of class. Students have singled out the Study Plan and Diagnostic Study Modules as being particularly helpful for identifying weak areas that need additional attention.

QUIZZES: We will take a quiz over each chapter, and an additional comprehensive quiz. The top ten quiz grades will be used to calculate an average quiz grade. This average counts as 15% of the final course grade. Quiz solutions are available immediately after the due date and cannot be extended.

CLASS DISCUSSION PROBLEMS: We will go over the class discussion exercises listed in the Schedule spreadsheet posted in Blackboard. These exercises will contribute to building your knowledge and skill set so you will be successful on the homework, quizzes, exams, and, most importantly, life.

HOMEWORK PROBLEMS: Homework problems are assigned for each chapter. Monitor the due dates and times listed in MAL closely. A 15% weight will be applied to the average homework grade to determine the final course grade. Given the shortness of our course, the due dates and times will not be altered except under extreme circumstances.

You have a maximum of 5 attempts on the assignment. If you do not complete the assignment by the due date, you may complete it with a reduction of 30% on those problems completed after the due date. No additional work can be done on homework after Wednesday, May 30th.

If you have technical problems with MAL at any time, contact the Pearson helpdesk immediately to attempt to resolve the problem. A link to MAL support is provided in Blackboard. Pearson Technical Support will give you an incident number. If you need with MAL will not be able to receive further assistance from the Instructor or the Pearson UNT Representative if they do not have a related incident number documenting the work previously done by the Pearson technicians on their Incident. Hardware issues such as computers/laptops crashing or internet not working are not legitimate reasons to re-open a homework assignment for a student. All homework is available from the beginning of the short session and lab computers are available.

POLLED BONUS: Students who correctly answer 80% or more of the polling questions earn 1% on the semester grade. Students who correctly answer 90% or more of the polling questions earn 2% on the semester grade.

Download the iClicker app to your device and choose Su 18 3W Acct 2020.001 – Runyan. Please ensure your device meets iClicker Polling’s minimum system requirements.

CLASS ATTENDANCE AND PARTICIPATION: We will take roll daily to determine attendance. Missing a Maymester day is equivalent to missing three days of a regular term. Students with two
unexcused absences will be dropped from the class with a WF. Non-participation is also considered an absence. **Getting less than 50% on the day’s polling, using a cell phone or other electronic device without authorization, leaving class early, not displaying a name card, or not participating in class discussions are indications of non-participation.**

**EXCUSED ABSENCES BASED ON RELIGIOUS BELIEFS or UNT SPONSORED ACTIVITIES:** A student who misses an examination or other assignment due to the observance of a religious holy day or required attendance at a UNT School sponsored event (i.e. student athletes, etc.) will be given the opportunity to complete the work missed. To be eligible for this opportunity, the student must notify me in writing of exams scheduled on dates they will be absent. Notification must be made within the second class day (May 15) by written correspondence, delivered to me, and acknowledged as received by me.

**CHEATING:** Honesty and integrity are very important characteristics of any business person. Failure to perform within the bounds of accepted ethical standards is sufficient grounds for your discontinuance in this course with a grade of F and could lead to expulsion from the University. Failure to abide by the university’s rules regarding academic dishonesty will not be tolerated in this course. University policy regarding this matter is a part of the UNT Code of Student Conduct and Discipline and can be found in the UNT Policy Manual, Vol. III, No. 18.1.11, and in the Student Handbook. The university’s academic integrity policy can be found at [https://policy.unt.edu/sites/default/files/06.003.pdf](https://policy.unt.edu/sites/default/files/06.003.pdf).

**DROPPING THE CLASS:** University policy relative to dropping the class will be followed. **May 17, 2018,** is the last date you can drop with an automatic grade of W. After this date and through **May 24th,** you must have the instructor’s approval in order to receive drop the course with a grade of W. You should consult with your academic advisor prior to the above dates if you are considering dropping this course.

**AMERICANS WITH DISABILITIES ACT (ADA):** If you requires ODA accommodations, please consult with me during the first week of the semester. As a faculty member, I will provide “reasonable accommodation” to any student with a disability, so as not to discriminate on the basis of that disability. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation. UNT’s Office of Disability Accommodation (ODA), is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. I recognize that any disclosure by a student of their need for accommodation is extremely sensitive. I assure you that all conversations and other communications will be kept protected and confidential and disclosed only on a need-to-know basis.

**COMMUNICATING WITH THE INSTRUCTOR:** If you will adopt the following suggestions, I will have a better chance of helping you in an effective and timely manner.

a. Email is the preferred manner of communication. If you email me, do not assume that I received your email unless I confirm receipt. ALWAYS include your full name and section number when communicating with me using email. This protocol should be followed even if I am familiar with you as a student and know your name.

b. When leaving me a phone message, please speak clearly and slowly and make certain to leave me a number and time when I can return the phone call. You should follow all phone calls up with an email communication as well.

c. When you see me in my office, it will be helpful for you to remind me of your name and the section you are in.

d. Use proper email etiquette when emailing. Emailing from a cell phone is potentially dangerous given how little thought is required. Take a few minutes to consider the email before emailing from a cell phone.

**STUDENT PERCEPTIONS OF TEACHING (SPOT):** The Student Perceptions of Teaching Effectiveness (SPOT) 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 SPOT to be an important part of your participation in this class.
SEATING and CLASSROOM BEHAVIOR: Please be on time for each class. Your late arrival is a distraction to me as well as to your classmates and you may be marked absent if attendance has already been taken. Please show everyone the courtesy of arriving timely.

Leaving early can counted as an absence. Bring and display the name cards in each class. Laptops are not permitted to be used during class. Cell phones will be used only during polling. Cell phone use at other times can be counted as an absence.

We will treat each other with civility and observe the core values of the College of Business. I will NOT tolerate incivility, including inappropriate language and refusing to participate in class activities. If an incivility occurs, the final calculated course grade will be reduced by up to 30%. If an incivility occurs, I will discuss the incident with the student and possibly reduce the final course grade. If incivility continues, I will discuss the incident with the student, lower the final course grade, have the student sign an incident report, and deliver the report to the Dean of Students. If incivility continues, I will lower the final course grade by the maximum 30 points and take steps to have the student removed from class.

CANCELLATION OF CLASSES: In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Such information will be provided to the local broadcast media and posted on the UNT homepage. If the campus has not been closed, I will hold class. You must use your own judgment with regard to your personal safety in coming to campus.

BLACKBOARD: You will access MAL and other course materials on Blackboard. Access Blackboard at https://learn.unt.edu. Email communications will use your university email address provided in Blackboard.

STUDENT HELP & TUTORING: The Accounting lab is available for help with course concepts and calculations. It is located in BLB 007. Maymester hours are from noon until 5:00. The UNT Learning Center also offers a tutoring service for the course (https://learningcenter.unt.edu/tutoring).

TENTATIVE SCHEDULE:

Schedule TBD