INSTRUCTOR: Madhuri Bandla, CPA
OFFICE: TBD
CLASSTIMES: TBD
PHONE: 214-405-0306
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OFFICE HOURS: By appointment

TEXT: Braun & Tietz, Managerial Accounting 5e, Pearson Education, Pearson MyAccountingLab (MAL).

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

COURSE DESCRIPTION: This program will combine classroom learning, business site visits, cultural activities, and excursions to give students a multi-faceted learning experience along with completing the requirements for the core ACCT 2020 Managerial Accounting class. The main focus of this class is the study of the use of accounting information for business decision making with an international perspective.

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.

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

COURSE OBJECTIVES: 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.

Study Abroad Objective: As a Study Abroad program, students will gain exposure to international travel including business site visits, guest lectures and cultural tours. The study aboard experience is relevant to students pursuing accounting careers as many accounting teams are diverse, geographically spread and require cross-cultural collaboration. Cultural immersion will give a taste of appreciating the local flavor of a country. The following are some skill-sets which will be nurtured or developed:
- Learning and thriving in a foreign environment will help to develop well-rounded students with a global mindset, enhancing employability in an increasingly diverse workplace.
- Students will have exposure to a new social and behavioral environment in a foreign country and therefore provide an international perspective to business and accounting decision-making.
- The study abroad experience will encourage observation and expression of ideas in a new environment and enhance communication skills in a foreign setting.
- Students will develop social responsibility in a global landscape.

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Weightage</th>
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<tbody>
<tr>
<td>Homework</td>
<td>15%</td>
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<tr>
<td>Quizzes</td>
<td>10%</td>
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<tr>
<td>Study Abroad Assignments</td>
<td>10%</td>
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<tr>
<td>Professionalism and Participation</td>
<td>5%</td>
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<tr>
<td>Mid-term</td>
<td>30%</td>
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<tr>
<td>Final Exam</td>
<td>30%</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
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Professionalism and Participation includes attendance in class, demonstration of appropriate social behavior and professional etiquette during business and cultural site visits including but not limited to appreciation of diverse perspectives and respect for the local community at all times.

*Note: All students are required to attend business and cultural visits and return with the group as scheduled per itinerary.*

**CLASS PREPARATION:** Please read the chapter prior to coverage in class, so you can follow on faster and 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 Canvas. All homework and quizzes will be in MAL. Assignment due dates are indicated in multiple areas of MAL. 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 which will reinforce material in a timely manner.

**CLASS DISCUSSION PROBLEMS:** These exercises will contribute to building your knowledge and skill set so you will be successful on the homework, quizzes, and exams.

**HOMEWORK PROBLEMS:** Homework problems are assigned for each chapter. Monitor the due dates and times listed in MAL closely.

**MAL TECHNICAL SUPPORT:** If you have technical problems with MAL at any time, please
contact the Pearson helpdesk to attempt to resolve the problem. A link to MAL support is provided in Canvas. Pearson Technical Support will give you an incident number which you will need as reference to follow-up on your issue. Hardware issues are not legitimate reasons to re-open a homework assignment for a student.

**CLASS ATTENDANCE AND PARTICIPATION:** Attendance will be taken daily both in the classroom and during site visits. Missing a Maymester day is equivalent to missing three days of a regular term. So please plan accordingly. Non-participation in site visits also considered an absence. **Using a cell phone or other electronic device without authorization, leaving class early, or not participating in class discussions and scheduled site visits are indications of non-participation.**

**EXCUSED ABSENCES BASED ON RELIGIOUS BELIEFS:** A student who misses an examination or other assignment due to the observance of a religious holiday will be given the opportunity to complete the work missed. Advance notice, at least a week ahead of the religious holiday must be provided.

**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.

**AMERICANS WITH DISABILITIES ACT (ADA):** 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 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.

**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 provide valuable feedback to the department as well as myself about the course and instructor experience.

**CANVAS:** You will access MAL and other course materials on Canvas.