UNIVERSITY OF NORTH TEXAS
ACCT 3270 SYLLABUS – MAYMESTER 2020
COST/MANAGERIAL ACCOUNTING

Instructor: Martha Ross, MBA, CPA
Office: BLB 329J  Cell Phone: 817-917-36050  E-mail: martha.ross@unt.edu
Meeting time: TBD
Office Hours: TBD

I will not hold office hours the day of exams.

COURSE COMMUNICATION: The best way to communicate with me is via the email accounting noted above. If you have something urgent, please call my mobile number listed above – leave a message and I will return your call. Please note that all of my email to you will be sent to your UNT eagle account. If that is not your primary e-mail address, please login into your UNT account and forward all UNT e-mail to your active email account.

COURSE SUBJECT: Since cost accounting is internal and potentially unique to each organization, there are limited rules to govern cost accounting systems. Various, constantly evolving principles and procedures exist which must be selectively applied. You must be able to apply these principles and procedures, as appropriate, to diverse, often unstructured problem scenarios. It is very difficult to memorize your way through this course (and certainly not professionally productive) and reasonably hope to attain a grade higher than “C”. Rather, you must develop your analytic and conceptual thinking skills so as to find a solution that satisfies management’s needs.

This course has the following specific learning objectives. After completing this course, you should be able to:
➢ Recognize that Cost/Management accounting is a forward (and backward) accounting tool.
➢ Understand the theory and concepts underlying cost management systems.
➢ Extract relevant accounting issues from a business problem.
➢ Develop analytical thinking and problem solving skills.
➢ Describe common cost accounting tools and models.
➢ Apply common cost accounting tools and models.
➢ Search for and identify relevant information.

COURSE DESCRIPTION: Cost systems with emphasis on information generation for cost management of products, projects, and services. It is a sequenced course designed to provide you with a solid cost foundation for your professional career, regardless of your business major.

Prerequisites: Prerequisite(s): ACCT 2010 and ACCT 2020 with grades of C or better; ECON 1100 and ECON 1110; BCIS 2610; and MATH 1190 or MATH 1710. Note: May not be taken more than twice at UNT. 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.
**Look Forward Provision:** This course serves as a prerequisite for ACCT 5140, ACCT 5160, ACCT 5250, ACCT 5270, ACCT 5520, ACCT 5630, and ACCT 5710. It may also be a prerequisite for some non-accounting courses. Please discuss your course schedule with your advisor.

**Attendance Policy:**
Attendance at all class meetings is expected. Moreover, you are responsible for helping me teach you, which is difficult to do when you are absent. Remember that the course goes on, whether or not you are present, and that you must catch up on your own. Historically, there is much support for the hypothesis that material which has been presented in class is more likely to appear (in similar but not identical form) on exams. [https://policy.unt.edu/policy/06-039](https://policy.unt.edu/policy/06-039)

**Text and Other Required Materials:**

*Cost Accounting: A Managerial Emphasis*, by Horngren, Datar, Foster, Rajan, Ittner, 16th edition, 2017, Pearson (Note: electronic textbook combined with MyLab is the least expensive option.)

*MyLab Accounting:* To access this learning module you will upload the ‘pdf’ Pearson attachment that was emailed to you prior to the first class, emailing your Professor at martha.ross@unt.edu or from the handout in your first class. Registration in MyLab Accounting is required.

*Changes to the syllabus:* A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required.

**Pearson Materials:** The course is supported by the Pearson MyLab Accounting platform. I will use e-mail and MyLab Accounting to communicate with you, to provide you with course materials, including course syllabi, handouts, PowerPoint Slides, and additional assignments and instructions. This is also your platform for completing online homework and quizzes.

*MyLab Accounting:* Along with your course textbook you will need to purchase access to Pearson's online package called MyLab Accounting. You will also find additional learning tools in the sections titled “Study Plan”, “Pearson eText”, “Multimedia”, “Chapter Resources”, and “Dynamic Study Modules”.

To register for MyLab Accounting see the instructions and course ID in the MyLab Accounting registration document. Make sure to register with an email address that you will check regularly. To watch an instructional video on how to register go to: [http://www.pearsonmylabandmastering.com/northamerica/students/get-registered/index.html](http://www.pearsonmylabandmastering.com/northamerica/students/get-registered/index.html)

**MyLab Accounting – Quizzes (see Assignments):** During the semester there will be 11-chapter quizzes to take on MyLab Accounting. Due dates for quizzes are posted on your course schedule. Quizzes WILL NOT be made up…no exceptions! Each quiz will be worth 5 points for a total of 50 points available to you from quizzes. Quizzes will be timed and vary between 30 – 60 minutes. From the time you begin a quiz, you will have 30, 45, or 60 minutes, depending on the length of the quiz. You will only have one chance to login and take the quiz. Quizzes may not be taken more than one time. If you experience technical difficulties with the MyLab Accounting website that prevent you from completing a quiz on time I will not be able to
re-open a quiz until you send me an email prior to the due date. The email must contain the following information:
1. Description of the problem including a screenshot or smart phone picture of the screen error, when possible.
2. Please indicate that you have already contacted Pearson Support and provide me with the incident number that they give you so that I can track the issue.
3. I will not re-open a quiz without the incident number.

DOCUMENT SHARING: Additional Materials Available in MyLab Accounting
- **Class Schedule & Policy** – You will find your course schedule here along with the class policies as required by the university. This section also includes a copy of your enrollment form for the MyLab Accounting.
- **In-Class Homework Solutions** – There is one file “ACCT 3270 IN-CLASS HOMEWORK TEMPLATE” that includes all problem templates that we will use during the semester. After each class, you will also be able to upload the homework solutions. The solutions will not be available until AFTER the class that we work them.
- **PowerPoint slides** – The PowerPoint slides may be uploaded at any time during the semester.
- **Check Figures for Textbook Problems** – The check figures may be uploaded at any time during the semester.

**SUMMARY OF GRADING COMPONENTS AND GRADE SCALE:**

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Examinations (three semester exams)(^1)</td>
<td>360</td>
</tr>
<tr>
<td>MyLab Accounting Quizzes(^2)</td>
<td>50</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>150</td>
</tr>
<tr>
<td><strong>Total available course points</strong></td>
<td><strong>560 points</strong> (\text{final denominator regardless of bonus points})</td>
</tr>
</tbody>
</table>

**Bonus Points**
- **MyLab Accounting Homeowrk\(^3\)**: 40 point maximum (bonus point opportunity)
- **Student Organization Attendance\(^4\)**: 10 points (bonus point opportunity)
- **SPOT Evaluations\(^5\)**: 1 to 5 points (bonus point opportunity)

Final letter grades will be determined on a standard average scale where: A = 90%, B = 89% to 80%, C = 79% to 70%, D = 69% to 60%, and F = below 60%.

\(^1\)**Grading Questions:** Questions concerning the grading of a particular exam/quiz question must be resolved within a reasonable period (two weeks) after the exam/quiz is returned. After that period, all grades are final.

\(^2\)**MyLab ACCOUNTING Quizzes** – You will be required to take 11 online quizzes during the semester of which your highest 10 quiz grades will be counted. Each quiz will be worth 5 points. All online quizzes will have a due date for completion and you are responsible for taking the online quiz before the deadline for that chapter (see schedule for due dates). Further details related to deadlines, quiz attempts and how to handle connection issues will be given to you early in the semester. No make-up quizzes will be given for missing these assignments.

\(^3\)**MyLab ACCOUNTING Homework** - You can earn a maximum of 40 additional bonus points
by working the MYLAB homework. If you correctly complete the homework prior to class (see schedule for due dates), you can earn a maximum of one point per problem. Partial credit will also be available and determined by the MyLab Accounting software. There are 60 problems assigned in MyLab Accounting.

4**Student Organization Attendance** - Attending an Accounting student organizational meeting (10 points): If you attend one meeting of a UNT Accounting or OTHER approved student organization (YOU MUST RECEIVE APPROVAL FROM YOUR INSTRUCTOR) during the semester and write (typed) a one-page summary of the meeting and turn it in you can receive bonus credit. The last day to turn in this assignment is **November 30, 2018**.

5**Spot College Policy:** The college Deans and Chairs unanimously passed a revised policy on offering an incentive for students to complete and submit SPOT evaluations. In effect, if at least 85% of the class completes and submits SPOT evaluations, the faculty member can award 1% to each student in the course. This program is voluntary and professors may abstain from it. But if a professor offers an incentive, it must be consistent with this policy.

**Examinations:** Individual performance on examinations accounts for about 90% of total course points. Three 80-minute exams will be given on the dates indicated in the topical outline. In addition, a 2-hour comprehensive multiple-choice final exam will be given during the university final exam period.

**Make-Up Exam Policy:** It is to your advantage to take all exams at the scheduled times. Only in the case of a documented true emergency should an exam be missed. Please be sure to get your instructor’s prior approval. Exams missed without prior approval of your instructor or without adequate documentation of the reason for missing the exam will result in a recorded grade of zero for the missed exam. If an exam is missed with prior agreement and adequate documentation, the final exam will automatically be substituted in calculating the points for the missed exam. All students must take the final exam as scheduled unless an incomplete contract has previously been approved according to university regulations.

**LEARNING AND PREPARATION**

**SUCCEED AT UNT.** UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. As a faculty member, I am committed to helping you be successful as a student. Here’s how to succeed at UNT: **Show up. Find support. Take control. Be prepared. Get involved. Be persistent.** To learn more about campus resources and information on how you can achieve success, go to [http://success.unt.edu/](http://success.unt.edu/). The following are some specific applications of Succeed at UNT for this class. A key to success is persistence.

**UNT Accounting Lab.** The department offers an accounting lab which will assist you in checking your homework. Lab appointments are available online. You may also obtain assistance from the lab workers regarding solutions for extra problems. The lab workers are not trained tutors (they are usually graduate students). They will do their best to help you.
**Tutoring.** There may be other tutors available through CLEAR. Other tutoring services (for extra expense and they are not associated with the university) can be acquired through the following private company [http://www.dentontutoring.com/Contact-Us.html](http://www.dentontutoring.com/Contact-Us.html).

**Value of the Course:** Provides skills and knowledge in several broad areas that are desired by corporate employers, including cost systems, allocations, and control. It helps you understand that internal reporting involves actively and continually redesigning an organization’s management information system to meet changing managerial needs.

**Learning Philosophy:** Student success is most effective when you take responsibility for your own learning. What you end up getting out of this course is based upon your commitment to mastering the material. *I am committed to helping you learn by assisting you in your personal learning process.* You will learn by mastering assigned materials, working homework problems, setting high expectations, and emphasizing the relevance of the course material by explicitly linking it to real-world problems and decisions. My role is to provide guidance by furnishing the appropriate knowledge and tools for the course. I am also prepared and willing to provide student counseling related to your challenges in the course (i.e., how to study for exams, what you have done wrong and how to correctly approach cost accounting problems).

**Class Integrity:** Ethics and values are extremely important in accounting and the professional environment in which you will be working. Ethics and values are equally important in education. I will assume, unless there is evidence to the contrary, that you are an ethical student. To help you fulfill your ethical responsibilities as a student, the rules for each graded assignment or exam will appear on the assignment sheet or exam. Also, refer to the University policy for information on academic integrity standards of the University of North Texas. If there is an academic integrity violation, university recommended sanctions will be imposed for academic integrity violations. The University academic integrity policy can be found [http://policy-dev.unt.edu/policy/06-003](http://policy-dev.unt.edu/policy/06-003).
ADDITIONAL UNT POLICIES

**Religious Holy Day Absences:** Students should inform the instructor as early in the semester as possible if you will miss an examination or assignment to observe a religious holy day as defined by state law.

**Accommodations for Students with Disabilities:** Please note the guidelines for the arrangement of testing accommodations for students with disabilities. Students are responsible for requesting accommodations from the Office of Disability Accommodation, according to its procedures and policies. To verify the eligibility of the student, students are expected to show appropriate documentation to the instructor when they first request accommodation. Students are to provide a written request for each test accommodation to their instructor (an e-mail will suffice provided you have received a reply from the instructor).

**Inclement Weather Policy:** Please use your own good judgment during inclement weather. My plan is to hold class whenever the University is open. If you are in doubt, please check the University website.

**Emergency Notification & Procedures:** UNT uses the Eagle Alert system to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at http://www.my.unt.edu. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to the University website for contingency plans for covering course materials.

**Access to Information – Eagle Connect:** All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail: http://eagleconnect.unt.edu/