

**ACCT 2020 Managerial Accounting
Syllabus – Spring 2008
Section 012**

Name: Professor Christopher Hynak
Office: 314-7 Business Administration Bldg
Phone: (940)565-3090
E-Mail (**preferred**): chris.hynak@unt.edu

Office Hours:
Monday/Wednesday 11-12:30
And by Appointment

Course Materials

Required Text -- Available in bookstores

“Cornerstone of Management Accounting – Custom Version”

Mowen and Hanson – Thompson Publishing

WebCt Vista Log In (Please note: The course is on Vista)

To log in to WebCT Vista go to <http://ecampus.unt.edu> Click on "Click to Logon to WebCt Vista." Enter your EUID for your username.

WebCT will be used for class communication, grades, and quiz taking. Students are expected to check their WebCT accounts regularly.

Prerequisites

ACCT 2010 with a C or better; ECON 1100 and MATH 1100 are recommended. Students may not take this course more than once (this course may not be taken more than twice, whether at UNT or at other colleges and universities).

Course Objectives

- To develop a good understanding of managerial accounting concepts.
- To develop an awareness of the impact of managerial accounting on management decision making.

Grading

There are a total of 500 points available:

Test 1	100
Test 2	100
Test 3	100
Final *	125
Quizzes	50
Homework	<u>25</u>
Total	500

* The final is 4:00pm – 6:00pm on Wednesday during final week – Room to be determined

There are no “extra credit” assignments. So please do not ask your instructor for “extra credit” work.

Tests times are not flexible.

- It is your responsibility to adjust your schedule so you can take the exams on the scheduled test date and at the scheduled time. This includes adjusting your work schedule.
- There are **no** scheduled makeup examinations (see the “Course and Website Information” section of the class web site for more information on examination policies). In an emergency contact your instructor immediately -- ideally prior to the exam -- to see if any accommodation is possible.
- All exam scores will be adjusted to a 90, 80, 70 percent grading scale.
- You may use simple four function calculators on exams. These calculators are provided by the accounting department.

Quizzes and Homework

- Quizzes and Homework points are the only non-test points that count toward your course grade. The quizzes will be weekly quizzes (some may be on-line). Other points will be given at the instructor’s discretion these may include in-class quizzes and assignments. There are no make-ups for missed quizzes or in-class assignments.

Drop and Retake Policy

- The last day to drop this course with an automatic W is Friday, 2/22/08.
- Per accounting department policy any student dropping (or withdrawing from the University) after the automatic W date will receive a WF unless they are earning a grade of D or better in the class. The final drop date is 3/25/08.
- Accounting department policy allows only one (1) retake of any course where the student has earned a prior grade, including a WF (but not a W).

Problem Assignments

- Problem solving is an essential skill and you should work the problems specified by the summary syllabus. Assigned problems are not collected or graded, but working problems is essential for exam preparation.
- You should make use of e-mail, office hours, and/or the live class sessions when you have questions on homework problems or text materials. Both the lab tutors and myself are happy to provide assistance.

Statement of Cooperation for Disabled Students

The College of Business Administration complies with the Americans with Disabilities Act in making reasonable accommodation for qualified students with disability. If you have an established disability as defined in the Americans with Disabilities Act and would like to request accommodation, please contact me as soon as possible.

Cheating and Plagiarism

The following is the accounting department position on cheating and plagiarism. In particular note that you have a responsibility to report violations and potential violations. All students are expected to be academically honest. Every effort will be made by your instructor and this department to discourage cheating. Awareness of academic dishonesty by a classmate is considered to be the equivalent of cheating unless it is reported. The following university guidelines will be used:

"All students found guilty of cheating or plagiarism will (at a minimum) receive a F in the course and could be expelled from the university. Plagiarism and cheating refer to the use of unauthorized books, notes or otherwise securing help in a test; copying tests, assignments, reports or term papers; representing the work of another person as one's own; collaborating, without authority, with another student during an examination or in preparing academic work; signing another student's name on an attendance sheet; or otherwise practicing scholastic dishonesty."

Topic Schedule, Detailed Syllabus and Exam Information.

A summary topical coverage and examination schedule follows.

Each period exam covers materials from the topical coverage in that section. The final examination is comprehensive and includes a small new material component. Any changes in the assigned problems or coverage schedule will be announced in class and on the course website.

Other

As a general rule you will find it useful to review the end of chapter questions found in your text. In most cases the text also provides other exercises similar to those assigned that you can work when you need additional practice.

Part I – Check calendar for Due Dates on Weekly Quizzes and Progress Reports

Date	Topic Area	Text or Web Material*	Assignment
Week of 1/14	Course Intro, Introduction to Business	<i>Text</i> – Chapter 1 – “Introduction to Management Accounting”	Text MC: 1-1 to 1-10 Exercises: 1-11; 1-12; 1-13; 1-17, 1-18
Week of 1/21	Introduction to Management Accounting The university is closed 1/21 for Martin Luther King Jr. day	<i>Text</i> – Chapter 2 “Basic Managerial Accounting Concepts”	Text MC: 2-1 to(2-12 Exercises: 2-21;2-23; 2-25; 2-27; 2-29; 2-32 Problems: 2-37; 2-42
Week of 1/28	Cost Behavior and Estimation	<i>Text</i> - Chapter 3 “Cost Behavior”	Text MC 3-1 to 3-13 Exercises – 3-15; 3-17; 3-18; 3-23; 3-25; 3-30
Week of 2/4	CVP	<i>Text</i> – Chapter 4 “Cost-Volume Profit Analysis: A Managerial Tool”	Text MC 4-1 to 4-12 Exercises: 4-17; 4-18; 4-19; 4-23; 4-27; 4-29 Problems: 4-20; 4-32; 4-40
2/11	Test I	Covers Chapters 1 - 4	

Part II – Check calendar for Due Dates on Weekly Quizzes and Progress Reports

Date	Topic Area	Text or Web Material	Assignment
2/13	Intro to Cost Assignment and Basic Management Accounting Systems	<i>Text</i> – Chapter 5 – “Job Order Costing” <i>Skip Appendix</i>	Text Exercises: MC 5-1 to 5-9; 5-18; 5-19; 5-21; 5-22; 5-23; 5-31 Problems: 5-36
Week of 2/18	Basic Budgeting Comprehensive Budgeting 2/22 last day for automatic W	<i>Text</i> – Chapter 8 – “Profit Planning”	Text Exercises: MC 8-1 to 8-20; 8-22; 8-24; 8-25; 8-27; 8-28; 8-32; 8-35 Problems: 8-43
Week of 2/25	Standard Cost & Variances Sales Labor Materials	<i>Text</i> – Chapter 9 – “Standard Costing : A Managerial Cost Tool”	Text Exercises: MC 9-1 to 9-18 9-22; 9-23; 9-24; 9-25; 9-26; 9-29
Week of 3/3	Flexible Budgets Variable overhead variances Activity Based Budgeting	<i>Text</i> – Chapter 10 – “Flexible Budgets and Overhead Analysis”	Text Exercises: MC 10-1 to 10-10 and 10-16 to 10-20; E10-21; E10-25; E10-26; E10-28; E10-29;
3/10		Catch Up and Review	
3/12	Test 2	Covers Chapters 5, 8, 9, and 10	

Part III -- Check calendar for Due Dates on Weekly Quizzes and Progress Reports

Date	Topic Area	Text or Web Material	Assignment
Week of 3/17	Spring Break		
Week of 3/24	Introduction to Production Approaches Note: 3/25 is the final drop date	<i>Text</i> – Chapter 16 “Lean Accounting, Target Costing, Balanced Scorecard”	Text Exercises: 16-1; 16-4; 16-6; 16-8; 16-9; 16-11
Week of 3/31	Capacity and Theory of Constraints Start Capital Budgeting	<i>Text</i> – Chapter 14 “Inventory Management”	Text Exercises: 14-8; 14-11; 14-13; 14-14; 14-16
Week of 4/7	Capital Budgeting	<i>Text</i> – Chapter 13 – “Capital Budgeting Decisions”	Text Exercises: MC 13-1 to 13-20; 13-21; 13-23; 13-25; 13-28; Problems 13-32
Week of 4/14	Traditional and Activity Based Costing	<i>Text</i> – Chapter 7 – “Activity Based Costing and Management”	Text Exercises: MC 7-1 to 7-20 7-20; 7-31; 7-32; 7-35; 7-41; 7-43; 7-44
4/21	Test III	Covers Chapters 16, 14, 13 and 7	

Part IV – Final -- Check calendar for Due Dates on Weekly Quizzes and Progress Reports

Date	Topic Area	Text or Web Material	Assignment
4/23	Environmental Costing	<i>Text</i> – Chapter 7- Environmental Appendix – P291 to end	Text Exercises: MC 7-26 - 7-29; 7-46; 4-47; Problem: 7-60
Week of 4/28	Tactical Short-Term Decisions	<i>Text</i> – Chapter 12: Short-Run Decisions and Relevant Costing – to page 552	Text Exercises: MC 12-1 to 12-13; 12-17; 12-18; 12-19; 12-23; 12-24; 12-26; 12-27
Wed 5/7	Final Exam 4:00-6:00pm	Comprehensive and new material	This is a Wednesday Room to be determined