

ACCT 2102 – PRINCIPLES OF ACCOUNTING II
Expanded Course Outline
Fall 2018 – Online

Instructor: Alison Hollingsworth

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Office Hrs: Monday and Wednesday 2:00 pm – 5:00 pm and Tuesday 9:00 am – 12:00 pm and by appointment. I will generally respond within 24 hours Monday-Friday to determine a mutually agreeable meeting time. You are welcome to “drop-in” when I am in my office.

Additional Contact Information:

- Please send all emails to my UWG account, alisonh@westga.edu. I will generally respond within 24 hours.
- When calling, try my office first, (678) 839-5248 and leave a message if I do not answer. Then you are welcome to text me at (205) 514-9553. Generally, I will not respond after 8:00 p.m.
- I will send announcements to the class via official UWG email and in CourseDen. The policy of the University of West Georgia is that each student is responsible for checking her/his my.westga.edu e-mail account on a regular basis. Check to be sure that your account has not exceeded its quota and can receive new messages.

Catalog Description:

The determination of cost in a manufacturing concern and the use and analysis of cost accounting information in planning and controlling operations.

Required Background or Experience:

- Prerequisites: ACCT 2101; GPA 2.0
- Prerequisite Justification: Knowledge of the basic accounting model is required for successful completion of ACCT 2102.
- General Education (Core) Contributions: To complete assignments, critical thinking abilities developed in mathematics will be utilized.

Expected Outcomes:

- Improve and display critical thinking and analytical abilities through problem solving and examinations. LG2; LG6; LG7. Understand and apply managerial accounting principles to determine product cost. LG2; LG7.
- Understand and apply managerial accounting principles in decision making. LG2; LG7.
- Gain knowledge of budgeting and variance analysis. LG2; LG6; LG7.
- Have a working knowledge of ethical, political, and legal considerations affecting managerial accounting. LG4.

Text and References:

- Principles of Cost Accounting, 17th Edition (with CengageNOW code). Edward J. Vanderbeck/Maria R. Mitchell. ISBN: 1305087408.

Special or Unique Student Materials:

- A basic four-function pocket calculator is required for this course
- This is the only type of calculator that may be used on tests—absolutely no graphic calculators are allowed to be used on tests.

Special or Unique University Facilities:

None

Expanded Description of the Course:

The emphasis of this course is on uses of accounting and financial data internal to the firm, how the numbers are developed and what they mean. The course first introduces students to product and service costing techniques. Second, techniques for business planning and control are introduced. The primary setting for the course is the manufacturing environment. The concepts and methodologies introduced are transferable to other forms of business and non-business organizations.

Methods of Evaluating Outcome:

Evaluation Tools Points

On-line Quizzes	(Best 10 of 12)	50 points - Two (4) attempts per quiz
	Exam 1 (online)	100 points
	Exam 2 (online)	100 points
	Final test	150points
	Total	400 points

Learning Domains:

- Cognitive: Knowledge; Comprehension; Application; Analysis; Synthesis; Evaluation.
- Affective: Receiving; Responding; Valuing; Organization.

Instructor Comments:

Administrative Policies

- As this is an online course, the primary method of communication will be Email. Please contact me at alisonh@westga.edu. Please use “ACCT2102” as your email subject.
- All course materials and your grades will be posted in CourseDen.

Attendance Policy and Required Work:

Quizzes: All the chapters have quizzes which have to be completed before the scheduled deadline. No make-up quizzes are given under any circumstances. Failure to take a quiz during the scheduled time will result in a score of zero for that quiz. You have two attempts per quiz and the higher score is retained for grade purposes. There are 10 quizzes in total and two lowest quiz grades will be dropped before the quiz total is calculated.

Exams: There will be three exams in total. The first two exams are online and you must complete the exams during the scheduled time period. No make-up online exams are given under any circumstances. Failure to take an online exam during the scheduled time will result in a score of zero for that exam. The final exam will be given in class (Time and location will be announced on CourseDen). You must be physically present to take the final test and identification will be required. Your ID will be checked when you submit the test. Alternatively, you can have your final exam proctored at a different approved location by contacting UWG Online.

If you want to take your final exam at a different location, please contact me as soon as possible and follow the instructions below to schedule your test:

Call and sign up for a proctored test at any one of the following test sites. You will need to provide your name, the date you plan to take the test (check with me for acceptable dates), and the name of your instructor or course name. Please tell the testing center that you are taking a paper-based exam. a) The University of West Georgia Testing Center in Carrollton 110 Strozier Hall, Carrollton, GA 30118 678-839-6435

The University of West Georgia Testing Center in Newnan 80 Jackson Street, Newnan, GA 30263 678-839-2300

Any approved test sites across the US.

Remember to report your appointment details to UWG|Online using this

Student Exam Request Form. Note that testing centers usually charge a fee to proctor your test. Site fees may vary (generally anywhere from \$10 to \$50).

General:

You are responsible for knowledge of any administrative announcements (test information, schedule changes, etc.) that are distributed via email or CourseDen announcements.

Academic Support

Accessibility Services: Students with a documented disability may work with UWG Accessibility Services to receive essential services specific to their disability. All entitlements to accommodations are based on documentation and USG Board of Regents standards. If a student needs course adaptations or accommodations because of a disability or chronic illness, or if he/she needs to make special arrangements in case the building must be evacuated, the student should notify his/her instructor in writing and provide a copy of his/her Student Accommodations Report (SAR), which is available only from Accessibility Services. Faculty cannot offer accommodations without timely receipt of the SAR; further, no retroactive accommodations will be given. For more information, please contact Accessibility Services.

Center for Academic Success: The Center for Academic Success provides services, programs, and opportunities to help all undergraduate students succeed academically. For more information, contact them: 678-839-6280 or cas@westga.edu

University Writing Center: The University Writing Center assists students with all areas of the writing process. For more information, contact them: 678-839-6513 or writing@westga.edu

Online Courses

UWG takes students' privacy concerns seriously: technology-enhanced and partially and fully online courses use sites and entities beyond UWG and students have the right to know the privacy policies of these entities. For more information on privacy and accessibility for the most commonly used sites, as well as technology requirements visit the UWG Online site.

Students enrolled in online courses can find answers to many of their questions in the Online/Off-Campus Student Guide.

If a student is experiencing distress and needs help, please see the resources available at the UWG Cares site. Online counseling is also available for online students.

Honor Code

At the University of West Georgia, we believe that academic and personal integrity are based upon honesty, trust, fairness, respect, and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism, cheating, fabrication, aid of academic dishonesty, lying, bribery or threats, and stealing.

The University of West Georgia maintains and monitors a confidential Academic Dishonesty Tracking System. This database collects and reports patterns of repeated student violations across all the Colleges, the Ingram Library, and the School of Nursing. Each incidence of academic dishonesty is subject to review and consideration by the instructor, and is subject to a range of academic penalties including, but not limited to, failing the assignment and/or failing the course. Student conduct sanctions

range from verbal warning to suspension or expulsion depending on the magnitude of the offense and/or number of offenses. The incident becomes part of the student's conduct record at UWG.

Additionally, the student is responsible for safeguarding his/her computer account. The student's account and network connection are for his/her individual use. A computer account is to be used only by the person to whom it has been issued. The student is responsible for all actions originating through his/her account or network connection. Students must not impersonate others or misrepresent or conceal their identities in electronic messages and actions. For more information on the University of West Georgia Honor Code, please see the Student Handbook.

UWG Email Policy

University of West Georgia students are provided a MyUWG e-mail account. The University considers this account to be an official means of communication between the University and the student. The purpose of the official use of the student e-mail account is to provide an effective means of communicating important university related information to UWG students in a timely manner. It is the student's responsibility to check his or her email.

Credit Hour Policy

The University of West Georgia grants one semester hour of credit for work equivalent to a minimum of one hour (50 minutes) of in-class or other direct faculty instruction AND two hours of student work outside of class per week for approximately fifteen weeks. For each course, the course syllabus will document the amount of in-class (or other direct faculty instruction) and out-of-class work required to earn the credit hour(s) assigned to the course. Out-of-class work will include all forms of credit-bearing activity, including but not limited to assignments, readings, observations, and musical practice. Where available, the university grants academic credit for students who verify via competency-based testing, that they have accomplished the learning outcomes associated with a course that would normally meet the requirements outlined above (e.g. AP credit, CLEP, and departmental exams).

HB 280 (Campus Carry)

UWG follows University System of Georgia (USG) guidance. Information concerning Georgia House Bill 280 may be found at [Campus Carry \(https://www.westga.edu/police/campus-carry.php\)](https://www.westga.edu/police/campus-carry.php)

The Wolf Pact is a commitment by the Richards College of Business family to honesty, integrity, professionalism, accountability for ethical behavior, and to respect for the rights, differences, and dignity of others.

We are committed to a culture of academic integrity, where members adhere to our shared values in all academic and non-academic endeavors.

We believe these values are essential to student development; whether personal, academic, or professional. Most importantly- establishing yourself as an honest person of integrity, who acts in a

professional and ethical manner- will be as important as the academic skills you learn in the Richards College of Business.

ACCT2102 Online Course Outline

Chapter	Topic	Time period
1	Introduction to Cost Accounting	August 15 – September 22
2	Accounting for Materials	August 15 – September 22
3	Accounting for Labor	September 3 – September 22
4	Accounting for Factory Overhead	September 3 – September 22

Online Exam 1 covers chapters 1, 2, 3 and 4 and will be available on September 21 and closed on September 23 September 23

5 Process-cost Accounting – General Procedures September 24 – October 14

6 Process-cost Accounting – Additional Procedures;
Accounting for Joint Products and By-Products September 24 – October 14

7 The Master Budget and Flexible Budget October 15 – October 27

Online Exam 2 covers chapters 5, 6 and 7 and will be available on October 26 and closed on October 28 October 28

8 Standard Cost Accounting – Materials, Labor, and Factory Overhead October 29 – November 18

9 Cost Accounting for Service Businesses and the Balanced Scorecard October 29 – November 18

10 Cost Analysis for Management Decision Making November 19 –December 5

In-class final test which covers chapters 8, 9, and 10 will be given from 11:00-1:30 p.m. on Saturday, May 5, in Carrollton. Location to be announced.

Required deadlines:

- October 8 - Deadline to withdraw with a grade of W
- September 23 - Quizzes for chapters 1, 2, 3, and 4 and Exam 1
- October 28 - Quizzes for chapters 5, 6, and 7 and Exam 2
- December 6 - Quizzes for chapters 8, 9, and 10

- Note 1: This course covers the following AACSB perspectives:
 - ethics
 - written communications
 - oral communications

- Note 2: This course covers the following teaching objectives:
 - develops analytical thinking skills.
 - integrates functional areas of business.
 - develops interpersonal skills.

- Note 3: my.westga.edu
The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis. The UWG e-mail account is the address where e-mail messages to the class will be sent.

- Note 4: Extra credit
There is no extra credit in this course beyond that explicitly stated in the course syllabus.

- Note 5: Work from other courses
Work submitted for credit in other courses will not be accepted for credit in this course.

- Note 6: Final Grades
The instructor does not give the final grade. The final grade is the grade the student earned during the semester due to course work, exams, quizzes, assigned work, etc. Don't bother asking the instructor to "improve" a final grade.