

ACCT 2102 - Principles of Accounting II
Expanded Course Outline
Tuesday/Thursday
Spring 2019

Instructor: Alison J. Hollingsworth **Office:** Adamson 211
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Office Hours: Tu/Th 8:00 a.m. – 9:00 a.m. & 12:30 p.m. – 1:30 p.m.; other hours available by appointment

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.

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

Reading Materials:

- Required – McGraw-Hill CONNECT PLUS Online Homework (includes e-Book).
- Optional – Brewer, Garrison, Noreen, Introduction to Managerial Accounting McGraw-Hill/Irwin, 7th Edition. Hard Copy ISBN: 978-0-07-802579-2 (Loose Leaf also available)

Special or Unique Student Materials:

- A basic four-function pocket calculator is required for this course.
- No calculators with memory, access to external files, or the Internet (included cell phone calculators) may be used during exams.
- Calculators may not be shared during exams.

Special or Unique University Facilities:

None

Expanded Description of the Course and Instructional Method:

- 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.

- Instructional Methods:

Lecture and Problem Solving:

Product costing, planning, and control models are presented and appropriate problems are worked to illustrate concepts and procedures.

Methods of Evaluating Outcome:

- Evaluation Tools

On-line Homework	50 Points	Two (2) attempts per question.
Test 1	100 Points	
Test 2	100 Points	
Test 3	100 Points	
Test 4	100 Points	
Test 5	<u>100 Points</u>	
Total	550 Points	

The table below presents the points used to calculate final grades.

Points Earned	Percent	Grade
495-550	90-100	A
440-494	80-89	B
385-439	70-79	C
330-384	60-69	D
Below 330	Below 60	F

Missed Test: If you must miss a test, contact me before the test is given if at all possible. Make-up exams will be given only for verified emergency reasons. Students who do not follow these guidelines may receive a zero for a missed exam.

Online Homework: You will need to register at McGraw Hill Connect Accounting in order to be able to do the online Homework. The instructions for registering at Connect will be provided to you separately. The homework assignments have deadlines. It is your responsibility to be aware of these deadlines and to adhere to them. The deadlines will be strictly enforced, so do not ask the instructor to reset any homework for you if you miss a deadline.

- Learning Domains:

Cognitive: Knowledge; Comprehension; Application; Analysis; Synthesis; Evaluation.

Affective: Receiving; Responding; Valuing; Organization.

Other Miscellaneous but Important Information:

- This course covers the following AACSB perspectives:
Ethics,
Written and oral communications
- This course covers the following teaching objectives:
Develops analytical thinking skills.
Integrates functional areas of business.
Develops interpersonal skills. Extra credit:
There is no extra credit in this course beyond that explicitly stated in the course syllabus.
- Work from other courses:
Work submitted for credit in other courses will not be accepted for credit in this course.
- About final grades:
Instructors do not give final grades. You earn your final grade based on your homework and exam performance.

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)

Instructor Comments:

- Although attendance does not count toward your final grade, I will pass out a sign-in sheet during each class period. I will use this sheet at the end of the term to determine whether “borderline” students will be “bumped” up to the next grade level.
- I am here to help you achieve whatever goal you have set for yourself in this class. PLEASE take advantage of my office hours and/or send me e-mails anytime you have questions, concerns, or comments!!! I cannot help you if I do not know you have a problem.
- Disruptive behavior will be handled as stated in the Student Conduct Code 3.00 (Appendix A in the Student Handbook). Examples of disruptive behavior are listed in the Handbook. Out of consideration for others, please do not leave the classroom and come back during class. Please handle all personal business before class begins.
- Academic dishonesty will result in dismissal from the class with a grade of F.

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.

XVII. Daily Course Outline:

<u>Date</u>	<u>Day</u>	<u>Chapter</u>
01/08	T	Prologue (What is Managerial Accounting only)
01/10	R	Chapter 1 (Cost Concepts)
01/15	T	Continue Ch. 1
01/17	R	Continue Ch. 1
01/22	T	Continue Ch. 1
01/24	R	Test 1 (Chapter 1)

01/29	T	Chapter 2 (Job Order Costing)
01/31	R	Continue Ch. 2
02/05	T	Chapter 3 (ABC)
02/07	R	Continue Ch. 3
02/12	T	Continue Ch. 3

02/14	R	Test 2 (Ch. 2&3)
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02/19	T	Chapter 5 (CVP)
02/21	R	Continue Ch. 5

Note: Last day to withdraw with a grade of W is Wednesday, February 27.

02/26	T	Continue Ch. 5
02/28	R	Chapter 6 (Segment Reporting – exclude Variable Costing)
03/05	T	Continue Ch. 6

03/07	R	Test 3 (Ch. 5 & 6)
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03/12	T	Chapter 7 (Master Budgeting)
03/14	R	Continue Ch. 7

Note: Spring Break, no classes March 18 – 23

03/19	T	SPRING BREAK – No Class
03/21	R	SPRING BREAK – No Class
03/26	T	Continue Ch. 7
03/28	R	Chapter 8 (Flexible Budget/Variance Analysis)
04/02	T	Continue Chapter 8
04/04	R	Continue Chapter 8

04/09	T	Test 4 (Ch. 7&8)
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04/11	R	Chapter 9 (Performance Measurement)
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04/16	T	Continue Chapter 9
04/18	R	Chapter 10 (Decision Analysis)
04/23	T	Continue Chapter 10
04/25	R	Reading Day

05/04	Sat.	Test 5 (Ch. 9&10) – 11:00 to 1:00 PM.
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