

**ACCT 2102 - Principles of Accounting II**  
**Expanded Course Outline**  
**Syllabus-Online Course**  
**Spring 2015**

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**Additional Contact Information:**

Please send all emails to my UWG account ([lliu@westga.edu](mailto:lliu@westga.edu)). Please use “ACCT 2102” as the subject in your email. I will try to check my email as often as possible, but at times there may be a 24-48 hour time lag before I can respond. **If you have a question that needs immediate attention, call me at my cell number: 210-260-3826** (leave a message if I am not available to take your call).

The policy of the University of West Georgia is that each student is responsible for checking his/her [my.westga.edu](mailto:my.westga.edu) e-mail account on a regular basis.

**I. Catalog Description:**

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

**II. Required Background or Experience:**

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

**III. Expected Outcomes:**

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

#### IV. Reading Materials:

- Required text – Ronald W. Hilton. Managerial Accounting. McGraw-Hill/Irwin, 2011. 9<sup>th</sup> edition.

#### V. 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.

#### VI. Special or Unique University Facilities:

- None

#### VII. 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.

#### VIII. Methods of Evaluating Outcome:

A. <u>Evaluation Tools</u>	<u>Points</u>	
On-line Quizzes	50	Four (4) attempts per quiz
Midterm Exam (in class)	150	
Final Exam (in class)	<u>150</u>	
Total	<u>350</u>	

#### Grading Scale

Points Earned	Percent	Grade
315-350	90-100	A
280-314	80-89	B
245-279	70-79	C
210-244	60-69	D
Below 210	Below 60	F

#### On-line Quizzes (50 total points):

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 **four attempts per quiz**

and the higher score is retained for grade purposes (Note: **The quizzes may change each time they are opened**). There are 10 quizzes in total.

### **Exams (300 total points):**

There will be two tests in this class. Both tests are given on campus. You must be physically present to take the test and you must bring identification. Your ID will be checked when you submit your test. If you can not take the tests at the scheduled time, please contact me as soon as possible. **You may bring two pages of handwritten notes (you may write on front and back of both pages).**

**\*\*There are corresponding sample tests on CourseDen for both tests.** Sample tests are provided as study aides. Sample tests can increase your test scores, but cannot lower your scores. If your highest sample test score is lower than your actual test score, you keep your actual test score. If your highest score on the sample test is greater than your actual test score, your test score will be calculated as:

$$\text{Test Score} = (1/4)(\text{Sample Test Score}) + (3/4)(\text{Actual Test Score}).$$

### B. Learning Domains:

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

## **IX. Instructor Comments:**

### **A. Administrative Policies**

- As this is an online course, the primary method of communication will be Email. **Please contact me at [lliu@westga.edu](mailto:lliu@westga.edu). Please use "ACCT2102" as your email subject. I do not use CourseDen email for communication purpose.**
- All course materials and your grades will be posted in CourseDen.

### **B. General:**

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

### **C. Code of Conduct:**

- Honesty and integrity are necessary to the academic and professional functions of business. Dishonesty undermines the foundation of the academic environment. Improper academic conduct shall be interpreted to mean the obtaining and using of information during an examination by means other than those permitted by the instructor, including supplying such information to other students. All forms of academic dishonesty, including cheating, plagiarism, and falsification of academic records are subject to disciplinary action. Please read and adhere to the UWG Honor Code: <http://www.westga.edu/handbook/59.php>.

### ACCT2102 Online Detailed Course Outline

Chapter	Topic	Time Period
1	The changing role of managerial accounting in a dynamic business environment	1/05-1/09
2	Basic cost management concepts and accounting for customization operations	1/12-1/23
3	Product costing and cost accumulation in a batch production environment	1/26-2/06
5	Activity-based costing and management	2/09-2/13
6	Activity analysis, cost behavior, and cost estimation	2/16-2/27
<b>Midterm exam covers chapters 1, 2, 3, 5 and 6</b>		<b>Saturday, February 28, 11:00am-1:00pm (location will be announced on CourseDen)</b>
7	Cost-volume-profit analysis	3/02-3/13
9	Profit planning and activity-based budgeting	3/16-3/20
10	Standard costing, operational performance measures, and the balanced scorecard	3/23-3/27
11	Flexible budgeting and the management of overhead and support activity costs	3/30-4/03
14	Decision making: relevant costs and benefits	4/06-4/17
<b>In-class final test which covers chapters 7, 9, 10, 11 and 14 will be given at Wednesday, April 22, 8:00-10:30 am (Adamson Hall 227)</b>		

Notes:

All quizzes open when the class begins. Quizzes close at 11:59pm on the dates shown below.

**Required deadlines:**

**2/27 Quizzes for chapters 1, 2, 3, 5 and 6**

**4/17 Quizzes for chapters 7, 9, 10, 11 and 14**

**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**

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**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.