

**ACCT 2102 - Principles of Accounting II**  
**Expanded Course Outline**  
**Tuesday and Thursday**  
**Spring 2015**

**Instructor:** Linxiao Liu  
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**Classroom:** Adamson Hall 217  
**Class Hrs:** TR 2:00 pm-4:40 pm  
**Office Hrs:** TR 4:40 am-6:40 pm

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** –Charles Davis/ Elizabeth Davis, *Managerial Accounting* Wiley, 2<sup>nd</sup> Edition. ISBN: 978-1-118-54863-9
- **Required** – Online Homework.

**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 and Instructional Method:**

A. 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.

B. Instructional Methods:

Lecture and Problem Solving:

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

**VIII. Methods of Evaluating Outcome:**

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

The table below presents the possible points used to derive 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.

**On-line Homework:** You will need to register at Wiley Plus in order to be able to do the On-line Homework. The instructions for registering 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. Assignments submitted after the deadline will only attract 50% of the points.

B. Learning Domains:

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

**IX. Instructor Comments:**

- A. 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.

Behavior that is of particular concern recently is the use of cell phones, pagers, and electronic games:

- No pagers, cell phones, musical calculators, or games may be used during class. If you forget to turn off your cell phone and it rings (or vibrates), please turn it off immediately. DO NOT check to see who is calling (or texting) before you turn off your phone.
  - DO NOT leave class to answer a phone call. If you are expecting an important call, make arrangements to receive it outside of class.
  - DO NOT play games, text, Twitter, or access Facebook/My Space during class.
- B. Leaving class early without pre-approving it with the instructor is disruptive to the class. \*\*A student who leaves early may be counted absent for that day\*\*
- C. It is the student's responsibility to be on time. A tardy may count as an absence.
- D. Academic dishonesty will result in dismissal from the class with the grade of F.

**X. Daily Course Outline:**

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<u>Date</u>	<u>Day</u>	<u>Chapter</u>
03/03	TU	Chapter 1 (What is Managerial Accounting only) Chapter 2(Cost Behavior and Cost Estimation: unit 2.1 to 2.3)
03/05	TH	Chapter 2(Cost Behavior and Cost Estimation: unit 2.1 to 2.3)
03/10	TU	Chapter 3 (CVP: unit 3.1 and 3.2) <b>Test 1 (Chapter 1 &amp;2)</b>

**Spring Break – March 16 – 20.**

03/24	TU	Chapter 3 (CVP: unit 3.1 and 3.2)
03/26	TH	Chapter 4 (Product Cost and Job Order Costing: unit 4.1 to 4.4)
03/31	TU	Chapter 5 (Planning and Forecasting: unit 5.1 to 5.4) <b>Test 2 (Chapter 3&amp; 4)</b>
04/02	TH	Chapter 5 (Planning and Forecasting: unit 5.1 to 5.4)
04/07	TU	Chapter 6 (Performance Evaluation: Variance Analysis)
04/09	TH	<b>Test 3 (Chapter 5 &amp; 6)</b> Chapter 7 (ABC: unit 7.1 and 7.2)
04/14	TU	Chapter 8 (Using Accounting info for Decisions) Chapter 10 (Decentralization and Performance Evaluation: exclude EVA)
04/16	TH	Chapter 10 (Decentralization and Performance Evaluation: exclude EVA) Chapter 11 (Performance Evaluation Revisited: Appendix only) <b>Test 4 (Chapter 7&amp; 8)</b>
04/21	TU	<b>Test 5 (Chapter 10 &amp; 11) (2:00pm – 4:30pm)</b>

**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.

**Note 7: Student Rights and Responsibilities**

Please carefully review the information at the following link:

[http://www.westga.edu/assetsDept/vpaa/Common\\_Language\\_for\\_Course\\_Syllabi.pdf](http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf)

The document at this link contains important information pertaining to your rights and responsibilities in this class. Because these statements are updated as federal, state, university, and accreditation standards change, you should review the information each semester.