

ACCT 2102 - Principles of Accounting II
Expanded Course Outline
Monday and Wednesday
Spring 2016

Instructor: Linxiao Liu	Classroom: Adamson Hall 217
Office: Adamson Hall 214	Office Hrs: MW: 11:10 am-12:30 pm
Phone: 678-839-4817	MW: 2:00 pm-3:30 pm
E-Mail: lliu@westga.edu	MW: 4:50 pm-5:30 pm
	T: 11:00 am-2:00 pm

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.

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** –Brewer, Garrison, Noreen, *Introduction to Managerial Accounting* McGraw-Hill/Irwin, 7th Edition. ISBN: 978-0-07-802579-2
- **Required** – McGraw-Hill CONNECT PLUS 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 McGraw Hill Connect Accounting in order to be able to do the On-line 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.

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. You are expected to attend all class meetings. Attendance will be taken each class period. 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. You are responsible for knowledge of any administrative announcements (test information, schedule changes, etc.) that are made at any time during scheduled class periods regardless of whether you attend. It is recommended that you make a reciprocal agreement with a classmate to share missed notes and other class information.

- D. Academic dishonesty will result in dismissal from the class with the grade of F.

X. Daily Course Outline:

<u>Date</u>	<u>Day</u>	<u>Chapter</u>
01/11	M	Prologue (What is Managerial Accounting only)
01/13	W	Chapter 1(Cost Concepts)
01/18	M	MLK Holiday, No Class
01/20	W	Continue Ch.1
01/25	M	Continue Ch.1
01/27	W	Test 1 (Chapter 1)
02/01	M	Chapter 2 (Job Order Costing)
02/03	W	Continue Ch.2
02/08	M	Chapter 3 (ABC)
02/10	W	Continue Ch. 3
02/15	M	Test 2 (Ch 2& 3)
02/17	W	Chapter 5 (CVP)
02/22	M	Continue Ch. 5
02/24	W	Continue Ch. 5
02/29	M	Chapter 6 (Segment Reporting – exclude Variable Costing)
03/02	W	Continue Ch. 6

Note: Last day to withdraw with a grade of W is Thursday, March 3.

03/07	M	Test 3 (Ch 5 & 6)
03/09	W	Chapter 7 (Master Budgeting)
		Spring Break – March 14 – 19.
03/21	M	Continue Ch. 7
03/23	W	Continue Ch. 7
03/28	M	Chapter 8 (Flexible Budget/Variance Analysis)
03/30	W	Continue Chapter 8
04/04	M	Test 4 (Ch 7& 8)
04/06	W	Chapter 9 (Performance Measurement)
04/11	M	Continue Ch. 9
04/13	W	Chapter 10 (Decision Analysis)
04/18	M	Continue Chapter 10
04/20	W	Continue Chapter 10
04/23	Sat.	Test 5 (Ch 9 & 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

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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

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.

Note 8: Credit Hour Policy (3 credit hours)

Students in this class will spend 150 minutes per week with faculty instruction (either face-to-face or online). Generally, students can expect to spend about 450 minutes of class work outside of the classroom each week. This out-of-class work may include, but not limited to, readings, assignments, projects, group work, research and test preparation. The amount of out of class time required for a given outcome will vary by student.