

ACCT 2102 - Principles of Accounting II
Expanded Course Outline
Tuesday and Thursday
Fall 2017

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Office Hours: Tu: 9:00-11:00; 3:00-5:00
W: 10:00-11:00; 12:00-3:00
Th: 11:30-12:30;
4:30-5:30 (in Newnan)

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 will send all e-mail messages to the class through students' UWG e-mail accounts.

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:

- **Textbook:** Brewer, Garrison, and Noreen. 2016. *Introduction to Managerial Accounting*, McGraw-Hill Education. 7th Edition (ISBN 9781259676468).
- **Homework:** McGraw-Hill Connect Online Homework
- The textbook (loose leaf) and homework access code can be purchased as a package at the bookstore (ISBN 1259676463).
- The textbook can be purchased alone from the McGraw Hill website (<http://www.mheducation.com/highered/product.M0078025796.html?searchContext=brewer+garrison+noreen>) in the following formats:
 - New, loose leaf (ISBN 978-1-25-930015-8)
 - New, hard copy (ISBN 978-0-07-802579-2)
 - Smart Book (6 month subscription) (ISBN 978-1-25-958091-8)
 - Please see the website for more information about these alternatives.
- If you purchase the textbook separately, you must still purchase a homework access code (6 month subscription from the McGraw Hill website (ISBN 978-1-25-930020-2)). The web address unique to our section is: <http://connect.mheducation.com/class/m-hopper-fall-2017-section-03>

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>Percentage</u>	
On-line Homework	10%	Two (2) attempts per question.
Test 1	18%	
Test 2	18%	
Test 3	18%	
Test 4	18%	
Test 5	18%	

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. Other Miscellaneous but Important Information:

A. This course covers the following AACSB perspectives:

- Ethics
- Written communications
- Oral communications

B. This course covers the following teaching objectives:

- Develops analytical thinking skills.
- Integrates functional areas of business.
- Develops interpersonal skills.

- C. Extra credit:
 - There is no extra credit in this course beyond that explicitly stated in the course syllabus.
- D. Work from other courses:
 - Work submitted for credit in other courses will not be accepted for credit in this course.
- E. About final grades:
 - Instructors do not give final grades. You earn your final grade based on your homework and exam performance.
- F. 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.
- G. 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.

X. Instructor Comments:

- A. 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.
- B. 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.
- C. 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.
- D. Leaving class early or arriving late is disruptive to the class. Please be on time and avoid leaving class early.
- E. Academic dishonesty will result in dismissal from the class with the grade of F.

X. Daily Course Outline:

<u>Date</u>		<u>Class Discussion</u>
October		
Tu	03	Introduction; Chapter 1
Th	05	Fall Break; no class
Tu	10	Chapter 1
Th	12	Exam 1: Chapter 1; begin Chapter 2
Tu	17	Chapter 2; begin Chapter 3
Th	19	Chapter 3
Tu	24	Exam 2: Chapters 2 & 3; begin Chapter 5
Th	26	Chapter 5; begin Chapter 6
F	27	Last day to withdraw with a grade of “W”
Tu	31	Chapter 6; begin Chapter 7
November		
Th	02	Exam 3: Chapters 5 & 6; Begin Chapter 7
Tu	07	Chapter 7; begin Chapter 8
Th	09	Chapter 8
Tu	14	Exam 4: Chapters 7 & 8; begin Chapter 9
Th	16	Chapter 9; begin Chapter 10
Tu	21	Thanksgiving Holiday; no class
Th	23	Thanksgiving Holiday; no class
Tu	28	Chapter 10
Th	30	Review or finish as needed
December		
Sat	02	Final Exam; 11:00 am; location to be announced