

# **ACCT 2102 - Principles of Accounting II**

## **Expanded Course Outline**

### **Syllabus-Online Course**

### **Summer 2019**

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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.

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 text – Garrison, Noreen and Brewer. *Managerial Accounting*. McGraw-Hill/Irwin, 15th edition (ISBN: 9780078025631).

## 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.

## 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.

## Methods of Evaluating Outcome

- **Quizzes** (50 total points): All the chapters have quizzes on CourseDen 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 highest score is retained for grade purposes** (Note: The quizzes may change each time they are opened). There are 9 quizzes in total.
- **Exams** (300 total points): There will be two tests in this class (150 points each). The first test is on CourseDen and must be completed before the scheduled deadline. No make-up online test is given under any circumstances. Failure to take an online test during the scheduled time will result in a score of zero for that test. **The second exam will be a proctored test.** You must be physically present to take the test and you must bring identification. **You may bring two pages of handwritten notes (you may write on front and back of both pages).**

There are corresponding sample exams in CourseDen for both exams. Sample exams are provided as study aids. Sample exams can increase your exam scores, but cannot lower your scores. If your highest sample exam score is lower than your actual exam score, you keep your actual exam score. If your highest score on the sample exam is greater than your actual exam score, your exam score will be calculated as: Exam Score =  $(1/4)(\text{Sample Exam Score}) + (3/4)(\text{Actual Exam Score})$ .

You can take the test at **11:30 am on June 24, 2019 on Carrollton campus (Miller Hall 2201) for free**. If you are not able to take the final exam on this scheduled time, please contact me as soon as possible. Also, please follow the instructions given by the UWG online testing and

contact the Online Testing Coordinator, Meggie Miller (meggiem@westga.edu) for assistance.

- **Step 1:** You will need to locate a reputable test proctor that our office is able to verify via email or phone (in English). Options might include a local school, library, or tutoring center. We are open to suggestions, as long as we can speak with them and vet the proctor. We have a partial list available here, under "Approved Testing Center Options: [approved test sites in Georgia \(https://uwgonline.westga.edu/exam-sites.php\)](https://uwgonline.westga.edu/exam-sites.php).
- **Step 2:** Set up an appointment time with the proctored testing site, being sure to record all of their contact information (address, phone, email)
- **Step 3:** Send us the proctor's contact info and your appointment details, via this form: [Online student exam notification form \(https://docs.google.com/forms/d/e/1FAIpQLSfmWXJvFe\\_zh5Ja4pWvVU7soOfHwphO-dZV-wjDxqeQFeKpEw/viewform\)](https://docs.google.com/forms/d/e/1FAIpQLSfmWXJvFe_zh5Ja4pWvVU7soOfHwphO-dZV-wjDxqeQFeKpEw/viewform). Important! The form must be submitted online **no later than 2 weeks prior to your test date. Late requests will be subjected to a \$30 late fee.**

**Important:** show up at the date and time of your test with your valid photo ID (driver's license or student ID), pencil, simple function calculator, or anything else that you are allowed to have for your test. You will also need to **have cash to pay the testing center** (ask ahead for the amount of the fee).

- Grading Scale: Grade A for points between 315-350; Grade B for points between 280-314; Grade C for points between 245-279; Grade D for points between 210-244 and Grade F for points below 210.

### Learning Domains

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

### Instructor Comments:

- 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.**
- You are responsible for knowledge of any administrative announcements (test information, schedule changes, etc.) that are distributed via email or CourseDen announcements.
- 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: [UWG honor code \(https://www.westga.edu/handbook/59.php\)](https://www.westga.edu/handbook/59.php)

## **ACCT 2102 Online Detailed Course Outline**

June 3-4

- Chapter 2: Managerial accounting and cost concepts
- Required learnings objectives: 1, 2, 3, 4, 5, 6 and 7

June 5-6

- Chapter 5: Cost-volume-profit relationships
- Required learnings objectives: 1, 2, 3, 4, 5, 6, 7 and 8

June 7-10

- Chapter 3: Job-order costing
- Required learnings objectives: 1, 2, 3, 6 and 7
- Chapter 7: Activity-based costing: A tool to aid decision making
- Required learnings objectives: 1, 2, 3, 4, and 5

**Exam 1 (Chapters 2, 3, 5 and 7) available on June 11 and closed on June 15**

June 11-13

- Chapter 8: Master budgeting
- Required learnings objectives: 1, 2, 3, 4, 5, 6, 7 and 8

June 14-18

- Chapter 9: Flexible budgets and performance analysis
- Required learnings objectives: 1, 2, 3, 4 and 5
- Chapter 10: Standard costs and variances
- Required learnings objectives: 1, 2 and 3

June 19-21

- Chapter 11: Performance measurement in decentralized organizations
- Required learnings objectives: 1, 2 and 3
- Chapter 12: Differential analysis: The key to decision making
- Required learnings objectives: 1, 2, 3, 4 and 5

**Exam 2 (Chap 8, 9, 10, 11 & 12) 11:30am on June 24, 2017 on Carrollton campus (Miller Hall 2201)**

All quizzes open when the class begins. Quizzes and online tests close at 11:59pm on the dates shown below. Required deadlines:

June 11            Quizzes for chapters 2, 3, 5 and 7

June 15            Exam 1

June 23            Quizzes for chapters 8, 9, 10, 11 and 12