

**ACCT 2102 - Principles of Accounting II**  
**Expanded Course Outline**  
**M/W Spring 2020**

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**Office Hours:** Monday/Wednesday 1:00 – 2:00 pm  
Other hours available by email; response within 24 hours or less

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 – **Cengage Unlimited** used for Online Homework (includes ebook)

Note: Can be purchased for 1 term (4 months), (12 months), or (24 months).

See options below:

| <u>ISBN</u>   | <u>Length of Access</u>        |
|---------------|--------------------------------|
| 9780357700037 | PAC Cengage Unlimited 4 Month  |
| 9780357700044 | PAC Cengage Unlimited 12 Month |
| 9780357700051 | PAC Cengage Unlimited 24 Month |

**Special or Unique Student Materials:**

- A basic four-function pocket calculator is required for this course.
- No calculators with memory, access to external files, or the Internet (included cell phone calculators) may be used during exams.
- Calculators may not be shared during exams.

**Special or Unique University Facilities:**

- None

**Expanded Description of the Course and Instructional Method:**

- 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.
- Instructional Methods:

Lecture and Problem Solving:

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

**Methods of Evaluating Outcome:**

- Evaluation Tools
 

|                  |                   |
|------------------|-------------------|
| On-line Homework | 50 Points         |
| Exam 1           | 100 Points        |
| Exam 2           | 100 Points        |
| Exam 3           | 100 Points        |
| Exam 4           | 100 Points        |
| Exam 5           | <u>100 Points</u> |
| Total            | 550 Points        |

The table below presents the points used to calculate final 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 Exam: If you must miss an exam, contact me before the exam 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.

- **Online Homework:** This consists of textbook problems assigned to be done online outside of class. Completion and understanding of the assignments is *very* important for success in the course. You will need to register at Cengage in order to be able to do the online Homework. The instructions for registering at Cengage 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.

### **Learning Domains:**

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

### **Other Miscellaneous but Important Information:**

- This course covers the following AACSB perspectives:  
Ethics,  
Written and oral communications
- This course covers the following teaching objectives:  
Develops analytical thinking skills.  
Integrates functional areas of business.  
Develops interpersonal skills.
- Extra credit: There is no extra credit in this course beyond that explicitly stated in the course syllabus.
- Work from other courses:  
Work submitted for credit in other courses will not be accepted for credit in this course
- About final grades:  
Instructors do not give final grades. You earn your final grade based on your homework and exam performance.

### **Academic Support**

**Accessibility Services:** Students with a documented disability may work with UWG Accessibility Services to receive essential services specific to their disability. All entitlements to accommodations are based on documentation and USG Board of Regents standards. If a student needs course adaptations or accommodations because of a disability or chronic illness, or if he/she needs to make special arrangements in case the building must be evacuated, the student should notify his/her instructor in writing and provide a copy of his/her Student Accommodations Report (SAR), which is available only from Accessibility Services. Faculty cannot offer accommodations without timely receipt of the SAR; further, no retroactive accommodations will be given. For more information, please contact Accessibility Services.

Center for Academic Success: The Center for Academic Success provides services, programs, and opportunities to help all undergraduate students succeed academically. For more information, contact them: 678-839-6280 or [cas@westga.edu](mailto:cas@westga.edu)

University Writing Center: The University Writing Center assists students with all areas of the writing process. For more information, contact them: 678-839-6513 or [writing@westga.edu](mailto:writing@westga.edu)

### **Online Courses**

UWG takes students' privacy concerns seriously: technology-enhanced and partially and fully online courses use sites and entities beyond UWG and students have the right to know the privacy policies of these entities. For more information on privacy and accessibility for the most commonly used sites, as well as technology requirements visit the UWG Online site.

Students enrolled in online courses can find answers to many of their questions in the Online/Off-Campus Student Guide.

If a student is experiencing distress and needs help, please see the resources available at the UWG Cares site. Online counseling is also available for online students.

### **Honor Code**

At the University of West Georgia, we believe that academic and personal integrity are based upon honesty, trust, fairness, respect, and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism, cheating, fabrication, aid of academic dishonesty, lying, bribery or threats, and stealing.

The University of West Georgia maintains and monitors a confidential Academic Dishonesty Tracking System. This database collects and reports patterns of repeated student violations across all the Colleges, the Ingram Library, and the School of Nursing. Each incidence of academic dishonesty is subject to review and consideration by the instructor, and is subject to a range of academic penalties including, but not limited to, failing the assignment and/or failing the course. Student conduct sanctions range from verbal warning to suspension or expulsion depending on the magnitude of the offense and/or number of offenses. The incident becomes part of the student's conduct record at UWG.

Additionally, the student is responsible for safeguarding his/her computer account. The student's account and network connection are for his/her individual use. A computer account is to be used only by the person to whom it has been issued. The student is responsible for all actions originating through his/her account or network connection. Students must not impersonate others or misrepresent or conceal their identities in electronic messages and actions. For more information on the University of West Georgia Honor Code, please see the Student Handbook.

### **UWG Email Policy**

University of West Georgia students are provided a MyUWG e-mail account. The University considers this account to be an official means of communication between the University and the student. The purpose of the official use of the student e-mail account is to provide an effective means

of communicating important university related information to UWG students in a timely manner. It is the student's responsibility to check his or her email.

### **Credit Hour Policy**

The University of West Georgia grants one semester hour of credit for work equivalent to a minimum of one hour (50 minutes) of in-class or other direct faculty instruction AND three hours of student work outside of class per week for approximately fifteen weeks. For each course, the course syllabus will document the amount of in-class (or other direct faculty instruction) and out-of-class work required to earn the credit hour(s) assigned to the course. Out-of-class work will include all forms of credit-bearing activity, including but not limited to assignments, readings, observations, and musical practice. Where available, the university grants academic credit for students who verify via competency-based testing, that they have accomplished the learning outcomes associated with a course that would normally meet the requirements outlined above (e.g. AP credit, CLEP, and departmental exams).

### **HB 280 (Campus Carry)**

UWG follows University System of Georgia (USG) guidance. Information concerning Georgia House Bill 280 may be found at:

Campus Carry (<https://www.westga.edu/police/campus-carry.php>)

### **Instructor Comments:**

- **ATTENDANCE:** Class attendance is very important for your understanding of the subject matter. Students will sign-in each class period. The instructor **may** elect to take absences into account when determining final grade assignments for those students with borderline grades.
- **TIME COMMITMENT:** This is a course that requires study time outside of class. Expect to spend at least two hours outside class for every hour of class time. You should arrange your schedule to allow for the required time commitment.
- **READING ASSIGNMENTS:** Reading of the assigned chapters is extremely important for success in this course. Each chapter should be read at least twice. If you have never done this, you will be surprised at how much clearer concepts become with an additional reading (or readings). You also may wish to do an outline or make study notes during your second reading.
- **ADDITIONAL HELP:** You are urged to make use of my office hours. These hours are set aside for your benefit and you are welcome to come in at any time during these posted hours. If you are unable to get to the office during the posted hours, contact me for an appointment. 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.
- **CLASS BEHAVIOR:**
  - The instructor retains the right to drop from class any student(s) for disruptive behavior—no warning given.
  - You are expected to attend class and be on time. After three absences (3) your instructor may elect to drop you from the class. **NOTE:** Withdrawal from class is not

automatic. A student who desires to withdraw is responsible for processing the withdrawal.

- You are expected to turn off your cell phones prior to entering the classroom.
- Academic dishonesty will result in dismissal from the class with a grade of F.
- **ACADEMIC DISHONESTY:** Academic dishonesty will result in dismissal from the class with a grade of F.

*The Wolf Pact is a commitment by the Richards College of Business family to honesty, integrity, professionalism, accountability for ethical behavior, and to respect for the rights, differences, and dignity of others.*

*We are committed to a culture of academic integrity, where members adhere to our shared values in all academic and non-academic endeavors.*

*We believe these values are essential to student development; whether personal, academic, or professional. Most importantly- establishing yourself as an honest person of integrity, who acts in a professional and ethical manner- will be as important as the academic skills you learn in the Richards College of Business.*

### **Tentative Course Schedule:**

| <b><u>Date</u></b> | <b><u>Day</u></b> | <b><u>Chapter</u></b>   |
|--------------------|-------------------|---|
| 01/06              | M                 | Course Overview and Introduction  |
| 01/08              | W                 | Chapter 2 (Basic Managerial Accounting Concepts – Exclude Objective 3)  |
| 01/13              | M                 | Chapter 2   |
| 01/15              | W                 | Chapter 2   |
| <b>01/20</b>       | <b>M</b>          | <b>MLK Day Holiday – No Classes</b>   |
| 01/22              | W                 | Chapter 3 (Cost Behavior and Forecasting – Exclude Example 3.5 through the end of the chapter)  |
| 01/27              | M                 | Chapter 3   |
| 01/29              | W                 | Chapter 3 continued   |
| <b>02/03</b>       | <b>M</b>          | <b>Exam 1 – Chapters 2 &amp; 3</b>  |
| 02/05              | W                 | Chapter 4 (Job-order Costing and Overhead Application Exclude Accounting for COGS & Objectives 5 & 6)   |
| 02/10              | M                 | Chapter 4   |
| 02/12              | W                 | Chapter 5 (Activity-Based Costing and Management – Exclude Objectives 3 and 4)  |
| 02/17              | M                 | Chapter 5   |
| 02/19              | W                 | Chapter 5   |
| <b>02/24</b>       | <b>M</b>          | <b>Exam 2 – Chapters 4 &amp; 5</b>  |
| 02/26              | W                 | Chapter 7 (Cost-Volume-Profit Analysis – Exclude Objective 4 to Exhibit 7.7; exclude Exhibit 7.9, Sensitivity Analysis & CVP)   |
| <b>02/28</b>       | <b>F</b>          | <b>Last day to withdraw with a grade of W from Full Session (non-eCore) – 16 week courses. Students who withdraw from a Full Term (non-eCore) class between January 11th and February 28th will receive a grade of W.</b> |
| 03/02              | M                 | Chapter 7 continued   |
| 03/04              | W                 | Chapter 7 continued   |
| <b>03/09</b>       | <b>M</b>          | <b>Exam 3 – Chapter 7</b>   |
| 03/11              | W                 | Chapter 8 (Tactical Decision Making and Relevant Analysis –Exclude Multiple Constrained Resources & Objective 4)  |

|              |             |   |                               |
|--------------|-------------|---|-------------------------------|
| <b>03/16</b> | <b>M</b>    | <b>Spring Break – No classes</b>  |                               |
| <b>03/18</b> | <b>W</b>    | <b>Spring Break – No classes</b>  |                               |
| 03/23        | M           | Chapter 8   |                               |
| 03/25        | W           | Chapter 8   |                               |
| 03/30        | M           | Chapter 9 (Profit Planning and Flexible Budgets – Exclude Examples & 9.9)                                       | 9.5, 9.6, 9.7,                |
| 04/01        | W           | Chapter 9   |                               |
| 04/06        | M           | Chapter 9 continued   |                               |
| <b>04/08</b> | <b>W</b>    | <b>Exam 4 – Chapters 8 &amp; 9</b>  |                               |
| 04/13        | M           | Chapter 10 (Standard Costing and Variance Analysis – Exclude Objective 1, Example 10.10, 10.11, & Appendix 10A) |                               |
| 04/15        | W           | Chapter 10  |                               |
| 04/20        | M           | Chapter 11 (Performance Evaluation and Decentralization – Exclude & Appendix 11A)                               | Objective 4                   |
| 04/22        | W           | Chapter 11  |                               |
| 04/27        | M           | Chapter 11  |                               |
| <b>05/02</b> | <b>Sat.</b> | <b>Final Exam</b>   | <b>11:00 a.m. – 1:00 p.m.</b> |