

**ACCT 2102 - Principles of Accounting II**  
**Expanded Course Outline**  
**Syllabus-Online Course**  
**Summer 2017**

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

**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:**

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.

**VIII. Methods of Evaluating Outcome:**

A.	<u>Evaluation Tools</u>	<u>Points</u>	
	On-line Quizzes	50	Four (4) attempts per quiz
	Midterm Exam (online)	150	
	Final Exam (online)	<u>150</u>	
	Total	<u>350</u>	

Grading Scale

Points Earned	Percent	Grade
315-350	90-100	A
280-314	80-89	B
245-279	70-79	C
210-244	60-69	D
Below 210	Below 60	F

**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. Both the midterm and the final will be on CourseDen and must be completed before the scheduled deadlines. **No make-up tests are given under any circumstances.** Failure to take an online test during the scheduled time will result in a score of zero for that test.

**\*\*Corresponding sample exams for both tests are on CourseDen.**

### **B. Learning Domains:**

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

## **IX. Instructor Comments:**

### **A. Administrative Policies**

- As this is an online course, the primary method of communication will be Email. **Please contact me at [myu@westga.edu](mailto:myu@westga.edu). Please use “ACCT2102” as your email subject. I do not use CourseDen email for communication.**
- All course materials and your grades will be posted on CourseDen.

### **B. General:**

- You are responsible for knowing any administrative announcements (test information, schedule changes, etc.) that are distributed via email or posted on CourseDen.

### **C. 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: <http://www.westga.edu/handbook/59.php>.

### ACCT2102 Online Detailed Course Outline

Chapter	Topic	Learning Objectives (required)	Time Period
2	Managerial accounting and cost concepts	1, 2, 3, 4, 5, 6 and 7	June 27-June 29
5	Cost-volume-profit relationships	1, 2, 3, 4, 5, 6, 7 and 8	June 30-July 5
3	Job-order costing	1,2,3,6 and 7	
7	Activity-based costing: A tool to aid decision making	1, 2, 3, 4 and 5	July 6-7
<b>Midterm exam covers chapters 2, 3, 5 and 7</b>			Available on July 9 and closed on July 15
8	Master budgeting	1, 2, 3, 4, 5, 6, 7 and 8	July 10-11
9	Flexible budgets and performance analysis	1, 2, 3, 4 and 5	July 12-13
10	Standard costs and variances	1, 2 and 3	July 14-18
11	Performance measurement in decentralized Organizations	1, 2 and 3	
12	Differential analysis: The key to decision making	1, 2, 3, 4 and 5	July 19-21
<b>Final test covers chapters 8, 9, 10, 11 and 12</b>			

Notes:

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

**Required deadlines:**

**July 10**      **Quizzes for chapters 2, 3, 5 and 7**  
**July 15**      **Midterm exam**  
**July 22**      **Quizzes for chapters 8, 9, 10, 11 and 12**  
**July 22**      **Final exam**

**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**

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. The UWG e-mail account is the address where e-mail messages to the class will be sent.

**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 a student has earned during the semester for completing coursework, exams, quizzes, assigned homework, etc. Don't bother asking the instructor to "improve" a final grade.