

ACCT 2102 - Principles of Accounting II
Expanded Course Outline
Syllabus-Online Course
Summer 2020

Instructor: Yun Cheng
Office: Adamson Hall 213A
Email: ycheng@westga.edu

Additional Contact Information:

Please send all emails to my UWG account (ycheng@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:

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

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: midterm exam and final exam. The exam 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.

****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 = $(1/4)(\text{Sample Exam Score}) + (3/4)(\text{Actual Exam Score})$.

Learning Domains:

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

Instructor Comments:

Administrative Policies

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

General:

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

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.

ACCT 2102 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	May 8
5	Cost-volume-profit relationships	1, 2, 3, 4, 5, 6, 7 and 8	May 11
3	Job-order costing	1,2,3,6 and 7	May 12
7	Activity-based costing: A tool to aid decision making	1, 2, 3, 4 and 5	May 13
Midterm exam covers chapters 2, 3, 5 and 7			Available on May 15 and closed on May 16
8	Master budgeting	1, 2, 3, 4, 5, 6, 7 and 8	May 14-18
9	Flexible budgets and performance analysis	1, 2, 3, 4 and 5	May 19
10	Standard costs and variances	1, 2 and 3	May 20
11	Performance measurement in decentralized organizations	1, 2 and 3	May 21
12	Differential analysis: The key to decision making	1, 2, 3, 4 and 5	May 22
Final test covers chapters 8, 9, 10, 11, and 12			Available on May 25 and closed on May 26

Notes:

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

Required deadlines:

May 16 Midterm exam
May 15 Quizzes for chapters 2, 3, 5 and 7
May 24 Quizzes for chapters 8, 9, 10, 11 and 12
May 26 Final exam