

**Texas A&M University-Commerce**  
**Syllabus - Principles of Accounting II- Acct 222**

**Course Time and Location:** Online: Sections 01W (50196) and 02W (50197)

**Instructor:** Annette Taggart, MBA, CPA

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**Office Hours:** By appointment

**COURSE DESCRIPTION**

ACCT 222: Principles of Accounting II (three semester hours)

A study of the role of management accounting and control in business firms with an emphasis on organizational activities that create value for customers. Topics include activity based costing, cost behavior, cost allocation, pricing and product mix decisions, capital budgeting, compensation, benchmarking and continuous improvement, and behavioral and organizational issues.

Prerequisite: Acct 221

**STUDENT OUTCOMES/OBJECTIVES**

Upon satisfactory completion of the course, the student will:

- Demonstrate an understanding of the types of costs used by management to make decisions
- Prepare and interpret budgets, cost-volume-profit analyses, and other managerial reports
- Identify information for making capital budgeting and other business decisions

**REQUIRED COURSE TEXT**

**FINANCIAL AND MANAGERIAL ACCOUNTING PACKAGE Texas A&M Commerce**

Horngrén & Harrison © 2012 | Pearson Learning Solutions | Multi-Media Package

ISBN-10: 1256308994 | ISBN-13: 9781256308997

Please note that the online access to the customized My Accounting Lab PLUS for eCollege is required for this class. My Accounting Lab PLUS may be purchased only via one of the three options shown below.

**Purchase information from A&M-Commerce bookstore:**

<http://www.amcbookstore.com/CourseMaterials.aspx>

*New version only- includes e-text and loose-leaf copy of text for both Acct 221 & 222 and one year online access to Customized My Accounting Lab PLUS, customized for and accessible only through your eCollege login. (NOTE: I recommend you NOT purchase the used version, as it does not include access to My Accounting Lab PLUS which is required for class and is included in the new version.)*

**Purchase information from Person custom store:**

<http://vig.pearsoned.com/store/home?url=/tamuc/accounting>

*Includes e-text and loose-leaf copy of text for both Acct 221 & 222 and one year online access to Customized My Accounting Lab PLUS, customized for and accessible only through your eCollege login.*

**Third option for purchase:**

*Order the online customized My Accounting Lab PLUS directly from within eCollege on the first day of class. Price is approximately \$130 and includes only e-text and the customized online My Accounting Lab PLUS access. This option does not include the loose leaf text. Students in face-to-face classes are required to bring the text to class, either in digital form or in paper form, so the bundles above are the best price for students in face-to-face classes.*

Purchase the “customized” My Accounting Lab PLUS as shown above. Do not purchase the “regular” version of My Accounting Lab (this version will NOT work with eCollege).

Students may use the text above for both Principles I and II as long as both courses are completed within a year, and as long as the 3<sup>rd</sup> edition of the text remains in adoption. Students in face-to-face classes are

required to bring the text to class each period, either in e-text form or in print copy. Students in online classes may choose a package with only the e-text if so desired.

### **E-MAIL POLICY**

Students are responsible for checking university e-mail daily. Students must use university e-mail for communication with the instructor. Students must include the following in all e-mail correspondence: student name, campus ID, course name, and section. The instructor will communicate with the class using university e-mail accounts. A computer lab is available in the library.

### **COURSE GRADES:**

The *final course grade* will be based on the following items:

<u>Course Work</u>	<u>Point Value</u>	<u>Grading Scale</u>
Exams	400	A = 448-500
Homework	<u>100</u>	B = 398-447
Total Possible Points	500	C = 348-397
		D = 298-347
		F = 297 & below

### **STUDENT RESPONSIBILITIES**

- Confirm secure and consistent Internet access
- Purchase required text and online access
- Read assigned material on schedule
- Complete all homework assignments on time
- Prepare diligently for all exams
- Complete all exams on time
- Follow the policies set forth in this syllabus, in class, and as specified by the university

Students must not fall behind in the class, as it will be very difficult to catch up. Accounting is cumulative by nature. **This course requires extensive reading, studying, and time spent working homework problems. Summer term courses move at an accelerated rate.** Students will be held responsible for all concepts presented in the textbook, as well as in the homework, unless specifically instructed to omit the material.

Students are expected to adhere to all rules and standards set forth in this syllabus. The instructor reserves the right to modify or change this syllabus at any time. Students are expected to adhere to the academic honesty standards promulgated by Texas A & M University-Commerce. There are no acceptable reasons for violating any of the stated rules and conduct standards published by the university or contained in this syllabus.

### **EXAMINATIONS**

Exams in total count 80% of the final grade. Two (2) examinations (mid-term and final) will be given during the semester via My Accounting Lab Plus. Each exam will count 200 points. The examinations will be timed, and will be open for the window of time specified in the schedule. Exams will include questions based on understanding concepts and solving problems. Students must complete all exams within the dates and times of the testing windows given. There will be no makeup exams given.

### **HOMEWORK**

Homework assignments count 20% of the final grade. Students must complete all homework before taking the exam over the material; no homework will be accepted after the final due date listed. Do not use the “guess and check” method for submitting homework. Students must be able to work the homework in order to pass the exams. Homework problems are to be completed in My Accounting Lab Plus; students will receive automatic feedback and will be able to correct answers and re-submit up to three times. Take the opportunity to learn from the feedback. This will increase comprehension of the course and prepare students for the exams. Students must be able to work the homework in order to pass the exams.

I strongly suggest that students print a blank copy of the homework and work each problem manually before submitting answers. This will provide the student with study material for later examinations.

### **OPTIONAL ONLINE STUDY PLAN**

My Accounting Lab offers a Study Plan for each chapter, complete with Pre-Tests and Post-Tests. These tools are available for students to take an unlimited number of times. There is no penalty for accessing these study items, as grades for these study tools will **NOT BE COUNTED TOWARD YOUR FINAL GRADE**; rather, they should be used as self-assessment tools by the students in preparing for the exams. Items do not count toward the final grade. These can greatly increase your understanding of the course material and prepare you for the exams. To access the Pre-Tests and Post-Tests, along with the Study Plan, click on the Study Plan link in My Accounting Lab.

### **COMFORTABLE LEARNING ENVIRONMENT**

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student.

### **DISCIPLINE POLICY**

“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

### **ACADEMIC HONESTY POLICY**

The College of Business and Entrepreneurship at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows: Cheating, Plagiarism, Collusion, Illegal activity, and Dishonest Conduct.

### **ADA POLICY - Students with Disabilities:**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

**Office of Student Disability Resources and Services (SDRS)**

**Texas A&M University-Commerce**

**Gee Library, Room 132**

**Phone (903) 886-5150 or (903) 886-5835; Fax (903) 468-8148**

**[StudentDisabilityServices@tamu-commerce.edu](mailto:StudentDisabilityServices@tamu-commerce.edu)**

Students registered with SDRS needing accommodations this semester must contact SDRS for accommodation letters to be delivered to the instructor. Accommodations are not retroactive. SDRS must be contacted by the student every semester in order to receive accommodation letters. To take exams/tests in SDRS students must sign up at least five days in advance of the test date to reserve a space/time.

### **POLICY FOR DROPPING CLASS**

If the student finds that he/she needs to drop the class it is the student’s responsibility to drop the class. Students are responsible for understanding the university policy concerning dropping a class.

### **COURSE SCHEDULE**

The assignment schedule should be followed diligently. Assignments will not be accepted late.

*NOTE: The instructor reserves the right to change the schedule below as the semester progresses. Changes to assignments and schedules will be discussed in class and posted in eCollege.*

Week	Dates	Assignment Schedule
1	7/09/12 - 7/14/12	Read chapters: Chapter 14 – Statement of Cash Flows Chapter 15 – Financial Statement Analysis Chapter 16 – Managerial Accounting  Work the homework assigned for each chapter in My Accounting Lab <i><b>(Homework must be submitted before taking exams)</b></i>  Use Study Tools and Practice exams to prepare for mid-term assessment
2	7/15/12 - 7/21/12	Read Chapters: Chapter 17 – Job Order & Process Costing Chapter 18 – Activity-Based Costing & Other Cost Management Tools Chapter 19 – Cost-Volume-Profit Analysis  Work the homework assigned for each chapter in My Accounting Lab <i><b>(Homework must be submitted before taking exams)</b></i>  Use Study Tools and Practice exams to prepare for mid-term assessment
3	7/22/12 - 7/28/12	<p style="color: red;"><b>MID-TERM EXAM open Sunday, 7/22 through Tuesday 7/24</b></p> Read Chapters: Chapter 20 – Short-term Business Decisions Chapter 21 – Capital Investment Decisions & the Time Value of Money  Work the homework assigned for each chapter in My Accounting Lab <i><b>(Homework must be submitted before taking exams)</b></i>  Use Study Tools and Practice exams to prepare for final assessment
4	7/29/12 - 8/04/12	Read chapters: Chapter 22 – Master Budget & Responsibility Accounting Chapter 23 – Flexible Budget & Standard Costs  Work the homework assigned for each chapter in My Accounting Lab <i><b>(Homework must be submitted before taking exams)</b></i>  Use Study Tools and Practice exams to prepare for final assessment
5	8/05/12 - 8/09/12	Chapter 24 – Performance Evaluation & Balanced Scorecard  Work the homework assigned for each chapter in My Accounting Lab <i><b>(Homework must be submitted before taking exams)</b></i>  <p style="color: red;"><b>FINAL EXAM open Tuesday, 8/07 through Thursday 8/09</b></p>

<b>Grading Rubric</b> <i>(By Assignment Type)</i>	<b>Ineffective</b>	<b>Adequate</b>	<b>Effective</b>	<b>Outstanding</b>
<b>Exercises/Problems</b>	Answer is incorrect in both calculation and presentation	Final answer is incorrect but elements of presentation or calculations are correct.	Answer is mostly correct, but has mistakes in calculation and presentation	Answer is correct, with few, if any, mistakes in calculation and presentation
<b>Short Answer/Essay</b>	Analysis is incorrect	Analysis is somewhat correct, but missing major theme or element	Analysis is correct but missing minor elements.	Analysis is correct based on standard analysis practice
<b>Multiple Choice</b>	The student did not select the best response	N/A	N/A	The student did select the best response
<b>Fill-in-the-Blank</b>	The student did not fill in the correct word(s)	N/A	N/A	The student did fill in the correct word(s)

<b>Course Rubric</b> <i>(By Course Objective)</i>	<b>1 (Unsatisfactory)</b>	<b>2 (Emerging)</b>	<b>3 (Proficient)</b>	<b>4 (Exemplary)</b>
Recognize the types of costs used by management to make decisions	Student does not demonstrate recognition of the costs used to make decisions.	Student demonstrates some recognition of the costs used to make decisions.	Student demonstrates competence in recognition of the costs used to make decisions.	Student demonstrates excellence in recognition of the costs used to make decisions.
Prepare and interpret budgets, cost-volume-profit analyses, and other managerial reports	Student does not successfully prepare and interpret budgets and cost-volume-profit analyses.	Student demonstrates some ability to prepare and interpret budgets and cost-volume-profit analyses.	Student demonstrates ability to prepare and interpret budgets and cost-volume-profit analyses in most cases.	Student consistently demonstrates ability to prepare and interpret budgets and cost-volume-profit analyses.
Demonstrate an understanding of information needed for making capital budgeting and other business decisions	Student does not demonstrate understanding of capital budgeting decision making.	Student demonstrates some understanding of capital budgeting decision making.	Student demonstrates proficiency in understanding of capital budgeting decision making.	Student demonstrates excellence in understanding of capital budgeting decision making.