Texas A&M University – Commerce  
College of Business & Entrepreneurship  
Department of Accounting  
Principles of Accounting II  
Acct 222-02E  
Call#: 22018  
Spring 2013  

Course Time and Location: Monday/Wednesday 12:00pm – 1:20pm at BA 109  
Instructor: Shannon Cornelison-Brown, MBA, CPA  
Office Hours: Mondays, 1:20pm – 2:20pm or by appointment  
Email (best contact method): shannon.brown@tamuc.edu  
Telephone: (903) 438-3935  

Course Description:  
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  

Required Course Material:  
FINANCIAL AND MANAGERIAL ACCOUNTING PACKAGE Texas A&M Commerce  
Horngren & Harrison © 2012 | Pearson Learning Solutions |  

Below are your three options to acquiring the required course material:  

1. Purchase information from A&M-Commerce bookstore:  
http://www.amcbookstore.com/CourseMaterials.aspx  
*New - Cost is approximately $187 and 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: The used version does not include the online access to My Accounting Lab PLUS which is required for class and is included in the new version.)*  

2. Purchase information from Pearson custom store:  
*Cost is approximately $174 and 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.*  

3. Order the online customized My Accounting Lab PLUS directly from within eCollege on the first day of class. Price is the cheapest option and includes only the online MAL+
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.

NOTE: You must purchase the customized My Accounting Lab PLUS. Do not purchase the "regular" version of My Accounting Lab. (This version will NOT work with eCollege.)

**Student Responsibilities:**
- Purchase required material
- Access to necessary computer resources
- Read assigned material as on schedule
- Complete all homework assignments and online discussions on time
- Prepare diligently for quizzes and examinations
- Take quizzes and examinations as scheduled
- Inquire if you do not comprehend the material
- Follow the policies set forth in this syllabus and as specified by the university

Due to the type of material that must be covered within this course, students will be required to accomplish an extensive amount of reading, studying and solving homework problems. It is vital for students not to fall behind as it will be quite challenging to catch up. Students are to be held responsible for learning all the material in the textbook, the information provided in recorded sessions and homework problems. Students are encouraged to study with classmates to assist in mastery of the course content.

**Instructional Methodology:**
This class will consist of lecture, discussions, homework (problem solving), quizzes and examinations. The method of instruction for this course will be in class.

**Evaluation:**
Evaluations consist of quizzes, examinations, homework and participation and discussion. All reading assignments are to be completed before turning in the homework. All homework assignments are due by the date listed in the syllabus. Late work is not acceptable. Students are required to complete all assignments. There are no make-up assignments. In the event a student does not complete an assignment when scheduled, the student will receive a zero.

**Course Grades:**
The final course grade is based on the following items:

<table>
<thead>
<tr>
<th>Course Work</th>
<th>Point Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Examinations (2 x 200)</td>
<td>400</td>
</tr>
<tr>
<td>Final Examination</td>
<td>200</td>
</tr>
<tr>
<td>Quizzes (2 x 100)</td>
<td>200</td>
</tr>
<tr>
<td>Homework</td>
<td>120</td>
</tr>
<tr>
<td>Participation and Discussion</td>
<td>80</td>
</tr>
<tr>
<td>Total</td>
<td>1000</td>
</tr>
</tbody>
</table>
There is no curve. Students will strive for mastery of the objectives rather than compete against each other. The levels of mastery are as follows:

<table>
<thead>
<tr>
<th>Grade Scale</th>
<th>Points</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>895 – 1000</td>
<td>90% - 100%</td>
</tr>
<tr>
<td>B</td>
<td>795 – 894</td>
<td>80% - 89%</td>
</tr>
<tr>
<td>C</td>
<td>695 – 794</td>
<td>70% - 79%</td>
</tr>
<tr>
<td>D</td>
<td>595 – 694</td>
<td>60% - 69%</td>
</tr>
<tr>
<td>F</td>
<td>0 – 594</td>
<td>0% - 59%</td>
</tr>
</tbody>
</table>

**Participation & Discussion:**
Participation and Discussion count for 80 points of the final grade. Participation includes preparing for class, completing assignments on time, and homework explanations. Students are expected to be prepared for and participate in each class. Discussion board posting will be required periodically during the semester (see syllabus), typically covering a case or issue covered in class or in homework. Students will discuss and reply to other students’ postings in eCollege.

**Homework:**
Homework counts for 120 points of the final grade. Students must complete all homework before taking the quiz and/or exam over the material. No homework will be accepted after the final due date listed. Completing and comprehending the homework is key for success in this course. Do not short-change yourself by using the “guess and check” method for submitting homework. Homework problems are to be completed in My Accounting Lab Plus. Students will receive automatic feedback in this program so take the opportunity to learn from this feedback.

**Quizzes:**
Quizzes count for 200 points of the final grade. Timed quizzes will be given periodically during the course. The two quiz dates are available within the syllabus so prepare appropriately. Each quiz will count 100 points. The quizzes will be completed through My Accounting Lab and must be completed by the due date assigned. There will be no make-up quizzes given. The quizzes will consist primarily of homework problems assigned.

**Regular Examinations:**
Regular examinations count 400 points of the final grade. Three timed examinations will be given during the semester through My Accounting Lab. Each examination will cover approximately four chapters. Of the three examinations, only two grades will be kept. The lowest exam grade will be dropped. Each examination will count 200 points. Examinations will include questions based on understanding concepts and solving problems. There will be no make-up examinations given.
Final Examination:
The final examination counts for 200 points of the final grade. The final examination will be
given in class and will be cumulative (covering Chapters 14 through 24). **Regular
examinations will not be used to replace the final examination grade.**

E-mail Policy:
E-mails are the best way to contact me. I generally answer e-mails within 24 hours. If you do
not hear from me once that time has passed, please contact me again. I am not going to ignore
you. Students must use the university e-mail for communication with the instructor. Within the
e-mail correspondence, students must include the following: student name, campus ID, course
name and section. Students are responsible for checking the university e-mail daily. The
instructor will communicate with the class using university e-mail accounts. A computer lab is
available in the library.

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
Texas A&M University – Commerce
Gee Library, Room 132
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
StudentDisabilityServices@tamuc.edu

Comfortable Learning Environment:
The university, this department, and your instructor are all committed to maintaining an
inoffensive, non-threatening learning environment for every student. Class members (including
the instructor) are to treat each other politely both in work and deed. Offensive humor and
aggressive personal advances are specifically forbidden. If you feel uncomfortable with a
personal interaction, contact your instructor for help in solving the problem.

Academic Honesty Policy:
The College of Business and Technology 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 sanction up to
and including dismissal. Five different types of activities that will bring sanctions are as follows:

- Illegal activity – Violation of any local, state, or federal laws that prohibit the offender
  from performance of his or her duty;
- Dishonest conduct – Seeking or obtaining unfair advantage by stealing or receiving
copies of tests or intentionally preventing others from completing their work. In addition,
falsifying of records to enter or complete a program will also be considered dishonest conduct;

- Cheating – The unauthorized use of another’s work and reporting it as your own;
- Plagiarism – using someone else’s ideas and not giving proper credit; and
- Collusion – Acting with others to perpetrate any of the above actions regardless of personal gain.

**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).

**Technical Problems/Questions:**
Newer versions of Explorer block pop-ups. You should disable the pop-up blocker to the online learning sites to avoid this problem. To temporarily turn it off or disable it for a specific website, go to tools and then pop-up blocker and select the off or pop-up blocker settings. The off selection temporarily turns it off until the browser is closed and the setting selection lets you permanently allow a specific website to use pop-ups. Personal computer problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a back-up method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work the temporary use of a computer at a friend’s home, the local library, Office Services such as Kinko’s, an Internet café, or a bookstore such as Barnes & Nobles.

Technical assistance is available 24 hours a day, 7 days a week. If you have questions related to eCollege, A&M – Commerce’s online course management system, click on “TECHNICAL SUPPORT” on the left side of your course screen. An e-mail box will appear. Fill out this technical support form, click submit, and your questions will be forwarded to the technical support staff. A resolution will be sent to you from the technical support staff via e-mail. If at any time you experience technical problems (e.g. you can’t log in to the course, you can’t see certain material, etc.) please contact the eCollege HelpDesk, available 24 hours a day, 7 days a week. The HelpDesk can be reached by sending an e-mail to helpdesk@online.tamuc.org or by calling (866) 656-5511. Additionally, you can click on the “Help” button located at the top of each page for more information.

**Policy for Dropping Class:**
University policy will be followed in regards to withdrawals during the semester. It is the student’s responsibility to conform with the university rules relating to dropping or withdrawing from the course and all other policies.
**NOTE:** This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the Professor. It is not anticipated that there will be any substantive changes.

**Tentative Course Schedule:**

<table>
<thead>
<tr>
<th>Week</th>
<th>Beginning – Ending Dates</th>
<th>Assignment Schedule</th>
</tr>
</thead>
</table>
| 1    | January 14 – January 20   | • Review Syllabus.  
     |                            | • Read Chapter 14.  
     |                            | • Work the homework assigned for chapter. All homework is due on date of quiz over respective chapters. |
| 2    | January 21 – January 27   | • Continue with Chapter 14.  
     |                            | • Work the homework assigned for chapter. All homework is due on date of quiz over respective chapters. |
| 3    | January 28 – February 3   | • Read Chapter 15.  
     |                            | • Work the homework assigned for chapter. All homework is due on date of the quiz over respective chapters. |
| 4    | February 4 – February 10  | • **QUIZ #1** (covering Chapters 14 and 15) is available Friday, February 8<sup>th</sup> through Sunday, February 10<sup>th</sup>.  
     |                            | • Chapter 14 and Chapter 15 homework is due by February 10<sup>th</sup>. |
| 5    | February 11 – February 17 | • Read Chapter 16.  
     |                            | • Work the homework assigned for each chapter. All homework is due on date of exam over respective chapters.  
     |                            | • Discussion Posting is due February 17<sup>th</sup>. |
| 6    | February 18 – February 24 | • Read Chapter 17.  
     |                            | • Work the homework assigned for each chapter. All homework is due on date of exam over respective chapters. |
| 7    | February 25 – March 3     | • Read Chapter 17 Appendix.  
     |                            | • Work the homework assigned for each chapter. All homework is due on date of exam over respective chapters.  
     |                            | • **REGULAR EXAMINATION** (covering Chapters 14, 15, 16, 17 (including the Appendix)) is available Friday, March 1<sup>st</sup> through Sunday, March 3<sup>rd</sup>.  
     |                            | • Chapter 16 and Chapter 17 homework (including Chapter 17 Appendix homework) is due by Sunday, March 3<sup>rd</sup>. |
| 8    | March 4 – March 10        | • Read Chapter 18.  
     |                            | • Work the homework assigned for each chapter. All homework is due on date of quiz over respective chapters. |
| 9    | March 11 – March 17       | • Spring Break. |
| 10   | March 18 – March 24       | • Read Chapter 19.  
<pre><code> |                            | • Work the homework assigned for each chapter. All |
</code></pre>
<table>
<thead>
<tr>
<th>Date Range</th>
<th>Details</th>
</tr>
</thead>
</table>
| March 25 – March 31 | Read Chapter 20.  
|                  | Work the homework assigned for each chapter. All homework is due on date of exam over respective chapters.  
|                  | Discussion Posting is due March 31st.                                   |
| April 1 – April 7  | Read Chapter 21.  
|                  | Work the homework assigned for each chapter. All homework is due on date of exam over respective chapters.  
|                  | **REGULAR EXAMINATION** (covering Chapters 18, 19, 20 and 21) is available Friday, April 5th through Sunday, April 7th.  
|                  | Chapter 20 and Chapter 21 homework is due by Sunday, April 7th.         |
| April 8 – April 14 | Read Chapter 22.  
|                  | Work the homework assigned for each chapter. All homework is due on date of exam over respective chapters. |
| April 15 – April 21 | Read Chapter 23.  
|                  | Work the homework assigned for each chapter. All homework is due on date of exam over respective chapters.  
|                  | Discussion Posting is due April 21st.                                   |
| April 22 – April 28 | Read Chapter 24.  
|                  | Work the homework assigned for each chapter. All homework is due on date of exam over respective chapters.  
|                  | **REGULAR EXAMINATION** (covering Chapters 22, 23 and 24) is available Friday, April 26th through Sunday, April 28th.  
|                  | Chapter 22, Chapter 23 and Chapter 24 homework is due by Sunday, April 28th. |
| April 29 – May 5  | Review Chapters 14 through Chapters 24.   
|                  | Prepare for Final Examination.                                          |
| May 6 – May 10   | **FINAL EXAMINATION** will be administered in class.                   |
### Grading Rubric

#### Grading Rubric
(By Assignment Type)

<table>
<thead>
<tr>
<th>Exercises/Problems</th>
<th>Ineffective</th>
<th>Adequate</th>
<th>Effective</th>
<th>Outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Answer is incorrect in both calculation and presentation</td>
<td>Final answer is incorrect but elements of presentation or calculations are correct.</td>
<td>Answer is mostly correct, but has mistakes in calculation and presentation</td>
<td>Answer is correct, with few, if any, mistakes in calculation and presentation</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Short Answer/Essay</th>
<th>Analysis is incorrect</th>
<th>Analysis is somewhat correct, but missing major theme or element</th>
<th>Analysis is correct but missing minor elements.</th>
<th>Analysis is correct based on standard analysis practice</th>
</tr>
</thead>
<tbody>
<tr>
<td>The student did not select the best response</td>
<td>N/A</td>
<td>N/A</td>
<td>The student did select the best response</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Multiple Choice</th>
<th>N/A</th>
<th>N/A</th>
<th>The student did fill in the correct word(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>The student did not fill in the correct word(s)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fill-in-the-Blank</th>
<th>N/A</th>
<th>N/A</th>
<th>Thoughtful discussion related to assigned topic; interacts with others and responds to their discussion postings</th>
</tr>
</thead>
<tbody>
<tr>
<td>No student participation; or no participation by due date</td>
<td>Minimal interaction with other students; Minimal discussion of topics</td>
<td>Adequate interaction with students concerning discussion topic; some responses to other students’ postings</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Discussion Board Postings</th>
<th>No student participation; or no participation by due date</th>
<th>Some advance preparation; some online class interaction; sometimes late or absent</th>
<th>Mostly prepared for class; participates in discussion; seldom late or absent</th>
<th>Consistently prepared for class; actively contributes to class discussion; on time; few, if any, absences</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Course Rubric
(By Course Objective) | 1 (Unsatisfactory) | 2 (Emerging) | 3 (Proficient) | 4 (Exemplary) |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Recognize the types of costs used by management to make decisions</td>
<td>Student does not demonstrate recognition of the costs used to make decisions.</td>
<td>Student demonstrates some recognition of the costs used to make decisions.</td>
<td>Student demonstrates competence in recognition of the costs used to make decisions.</td>
<td>Student demonstrates excellence in recognition of the costs used to make decisions.</td>
</tr>
</tbody>
</table>

| 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. |