

Texas A & M University – Commerce
College of Business and Entrepreneurship
Department of Accounting
Syllabus
Principles of Accounting II ACCT 222-02W
Call # 22032
Spring 2013

Instructor: Gary Tucker, MBA, CPA, CGMA
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Office hours: Telephonic as arranged
Course Meeting Day/Time/Room: Virtual in eCollege

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

Horngren & Harrison

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ISBN-10: 1256308994 | ISBN-13: 9781256308997

Purchase information from Texas A&M-Commerce book store:

<http://www.amcbookstore.com/SelectTermDept.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.)

Purchase information from Pearson custom store:

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

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.

Third option for purchase:

Order the online customized My Accounting Lab PLUS directly from within eCollege on the first day of class. My understanding is the price is approximately \$130 and includes only the online MAL+ access. This option does not include the loose leaf text.

NOT E: 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).

COURSE GRADES:

Final course grade is based on the following items:

| Course Work | Point Value |
|---------------------------|-------------|
| Exams (3 x 100) | 300 |
| Quizzes (3 x 30) | 90 |
| Discussion board postings | 20 |
| Homework & participation | 90 |
| Points possible | 500 |

| Grade Scale | Points | Percent |
|-------------|-----------|------------|
| A = | 448 - 500 | 90% - 100% |
| B = | 398 - 447 | 80% - 89% |
| C = | 348 - 397 | 70% - 79% |
| D = | 298 - 347 | 60% - 69% |
| F = | 0 - 297 | 0% - 59% |

STUDENT RESPONSIBILITIES

- Purchase required materials
- Participate in all discussions
- Read assigned material before discussions
- Complete all homework assignments on time
- Complete all quizzes on time
- Prepare diligently for all exams
- Take exams as scheduled
- Follow the policies set forth in this syllabus, in eCollege, and as specified by the University

This course requires extensive out of class reading, studying, and time spent working homework problems. **Students must not fall behind in the class, as it will be very difficult to catch up and there are no provisions for making up a quiz or test if the due date is missed.** Accounting is cumulative by nature. Students will be held responsible for all material in the textbook; information presented in the lecture sessions in eCollege, and homework problems, unless specifically instructed to omit the material. Students are encouraged to develop study teams online to assist them with comprehension of the course content.

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

Examinations count 60% of the final grade. Three timed examinations will be given during the semester. Each exam will count 100 points. Exams will include questions based on understanding concepts and solving problems. **There will be no makeup exams given.**

QUIZZES

Quizzes count 18% of the final grade. Quizzes will be given periodically during the semester, will be completed online through My Accounting Lab, and must be completed by the due date assigned. **There will be no makeup quizzes given.** The quizzes will consist primarily of problems similar to those worked as homework exercises and those discussed in eCollege.

HOMEWORK, DISCUSSION BOARD POSTINGS, & PARTICIPATION

Homework and participation count 22% 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.

Discussion board postings will be required weekly during the semester, typically covering the chapter being studied that week and the homework. Students will discuss and reply to other students' postings in eCollege.

Participation includes preparing for discussions, completing assignments on time, and discussion content and homework explanations. Students are expected to be prepared for and participate in each discussion.

ATTENDANCE

Participation in discussion boards is mandatory for this class as it represents class attendance and participation as if you were in the classroom. There is a direct correlation between class participation and grades. Nonparticipation will affect your grade. Students are responsible for learning about and complying with the participation policy stated in the catalog and Student's Guidebook.

The instructor reserves the right to use any means possible to assure that students are keeping up with class assignments. These methods might include surprise quizzes, or class assignments. Students may be required to discuss or demonstrate the solution to a homework problem for the class.

E-MAIL POLICY

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, Students are responsible for checking university e-mail daily.** The instructor will communicate with the class using university e-mail accounts. A computer lab is available in the library.

COMFORTABLE LEARNING ENVIRONMENT

Although this is an online class, 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 thus to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. Students who disrupt the learning environment of the class will be asked to log out. If you feel uncomfortable with a personal interaction, see your instructor for help in solving the problem.

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 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 sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows: Illegal activity, dishonest conduct, cheating, plagiarism, or collusion.

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

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.

TENTATIVE COURSE SCHEDULE on next page

Students are expected to have read the chapter before the discussion and homework covering that material. The assignment schedule should be followed diligently. **Assignments will not be accepted late.**

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

TENTATIVE COURSE SCHEDULE
Principles of Accounting II ACCT 222-02W
Call # 22032
Spring 2013

| Week | Date | | Chapter/Topic |
|------|------|----|--|
| 1 | Jan | 14 | Course Introduction |
| | Jan | 14 | Chapter 14 The Statement of Cash Flows |
| | Jan | 17 | eCollege/My Accounting Lab login by 11:59 pm Central Time Zone Chapter 0 – Sample homework (not graded) |
| 2 | Jan | 21 | Chapter 14 The Statement of Cash Flows continued |
| | Jan | 27 | Chapter 14 homework due by 11:59 PM Central Time Zone |
| 3 | Jan | 28 | Chapter 15 Financial Statement Analysis |
| | Feb | 3 | Chapter 15 homework due by 11:59 PM Central Time Zone |
| | Feb | 4 | Quiz #1 on Chapters 14 & 15 due in eCollege by 11:59 pm Central Time Zone |
| 4 | Feb | 4 | Chapter 16 Introduction to Managerial Accounting |
| | Feb | 10 | Chapter 16 homework due by 11:59 PM Central Time Zone |
| 5 | Feb | 11 | Chapter 17 Job Order and Process Costing |
| | Feb | 17 | |
| 6 | Feb | 18 | Chapter 17 Job Order and Process Costing (continued) |
| | Feb | 24 | Chapter 17 homework due by 11:59 PM Central Time Zone |
| | Feb | 25 | Exam #1 Chapters 14, 15, 16 and 17 |
| 7 | Feb | 25 | Chapter 18 Activity-Based Costing and Other Cost Management Tools |
| | Mar | 3 | Chapter 18 homework due by 11:59 PM Central Time Zone |
| 8 | Mar | 4 | Chapter 19 Cost-Volume-Profit Analysis |
| | Mar | 10 | Chapter 19 homework due by 11:59 PM Central Time Zone |
| | Mar | 11 | Quiz #2 on Chapters 18 & 19 due in eCollege by 11:59 pm Central Time Zone |
| | Mar | 11 | Spring Break |
| 9 | Mar | 18 | Chapter 20 Short-Term Business Decisions |
| | Mar | 24 | Chapter 20 homework due by 11:59 PM Central Time Zone |
| | Mar | 25 | Exam #2 Chapters 18, 19, and 20 |
| 10 | Mar | 25 | Chapter 21 Capital Investment Decisions and the Time Value of Money |
| | Mar | 31 | Chapter 21 homework due by 11:59 PM Central Time Zone |
| 11 | Apr | 1 | Chapter 22 The Master Budget and Responsibility Accounting |
| | Apr | 7 | Chapter 22 homework due by 11:59 PM Central Time Zone |
| | Apr | 8 | Quiz #3 on Chapters 21 & 22 due in eCollege by 11:59 pm Central Time Zone |
| 12 | Apr | 8 | Chapter 23 Flexible Budgets and Standard Costs |
| 13 | Apr | 15 | Chapter 23 Flexible Budgets and Standard Costs (continued) |
| | Apr | 21 | Chapter 23 homework due by 11:59 PM Central Time Zone |
| 14 | Apr | 22 | Chapter 24 Performance Evaluation and the Balanced Scorecard |
| 15 | Apr | 29 | Chapter 24 Performance Evaluation and the Balanced Scorecard (cont.) |
| | May | 5 | Chapter 24 homework due by 11:59 PM Central Time Zone |
| 16 | May | 6 | Exam #3 Chapters 21, 22, 23, 24 |
| | May | 10 | End of Semester |

| Grading Rubric <i>(By Assignment Type)</i> | Ineffective | Adequate | Effective | Outstanding |
|--|---|---|--|--|
| Exercises/Problems | 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 |
| Short Answer/Essay | 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 |
| Multiple Choice | The student did not select the best response | N/A | N/A | The student did select the best response |
| Fill-in-the-Blank | The student did not fill in the correct word(s) | N/A | N/A | The student did fill in the correct word(s) |
| Discussion Board Postings | No student participation; or no participation by due date | Minimal interaction with other students; Minimal discussion of topics | Adequate interaction with students concerning discussion topic; some responses to other students' postings | Thoughtful discussion related to assigned topic; interacts with others and responds to their discussion postings |
| Participation | No advance preparation; no class interaction; frequently late or absent | Some advance preparation; some class interaction; sometimes late or absent | Mostly prepared for class; participates in discussion; seldom late or absent | Consistently prepared for class; actively contributes to class discussion; on time; few, if any, absences |

| Course Rubric <i>(By Course Objective)</i> | 1 (Unsatisfactory) | 2 (Emerging) | 3 (Proficient) | 4 (Exemplary) |
|--|--|---|--|---|
| 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. |