

Principles of Accounting II

ACCT 222.01W – Fall 2013 – Internet Based

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Office Hours: 24/7 in the Virtual Office or by email. Please direct all course related questions to the Virtual Office Discussion Board. If you send an email, please put "ACCT 222" in the subject line so that it will get directed to the proper mail folder.

Text: *Accounting Tools for Business Decision Making*, Kimmel, Weygandt & Kieso, 5th edition, Wiley.
Text ISBN: 9781118566305 (with WileyPlus Online Access) OR WileyPlus Online Access with Wiley eText (includes an online version of the text PLUS WileyPlus Online Access for \$112.50).

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.

Course Embedded Assessment Objectives: Your grade will be determined by your ability to perform the following tasks:

- 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.

Grading Rubric: Your achievement level on each objective will be assessed and measured using the attached grading rubrics to determine the level of proficiency demonstrated on each objective, homework, quiz, and exam question assigned.

Grading Policy: Your final grade will be based upon the weighted average of your performance on the following learning activities:

<i>Learning Activity</i>	<i>Percent</i>
Homework Assignments	20%
Chapter Quizzes	25%
Midterm Exam	25%
Final Exam	30%
Total	<hr/> 100%

Grading scale: 90%=A, 80%=B, 70%=C, 60%=D. Your grade will be based on the activities above and weighted accordingly. *The gradebook averages in eCollege ARE NOT USED to determine your grade until the very end of the course since they are simple numerical averages of all individual grades in*

eCollege and DO NOT initially include the grades from WileyPlus until they are manually weighted and entered by the instructor (typically at the midpoint and conclusion of the course).

WileyPlus: Homework is required as a significant part of your grade. All homework must be completed on the WileyPlus web site. **Access to this web site is required** to complete selected homework exercises, quizzes, and exams. The class schedule gives assignments by chapter and dates. All homework is due on Monday of each week. The due dates for the WileyPlus exercises, quizzes, and exams are given on the assignment sheet and in WileyPlus.

REGISTRATION CODE: You will need to purchase a registration code to access *WileyPLUS* but it's your choice how you buy it.

Option 1: Use *WileyPLUS* in place of the hard copy textbook and **save!**
Go to www.wileyplus.com to purchase immediately.

Option 2: Buy a new textbook in the bookstore packaged with a *WileyPLUS* registration code.

GETTING STARTED: Once you purchase your *WileyPLUS* registration code, you will need to register for *WileyPLUS*.

Step 1: Copy and paste the specific Class Section URL listed below into your browser:

<http://edugen.wileyplus.com/edugen/class/cls347290/>

Step 2: Click on the REGISTER button to start.

Need more help? Technical Support: www.wileyplus.com/support

Course Requirements: The attached schedule lists the specific assignments required for the course. This is an online assisted course and you should have the necessary computer skills to use this site without assistance from your professor. You should also plan to have an alternate computer site for online access if you have technical difficulties with your primary access site. Having computer problems is NOT an acceptable excuse for not completing your assignments and the professor is not responsible for any technical difficulties experienced during the course. You will be held accountable for announcements posted online, anything posted to my Virtual Office, and any email broadcast to the entire class or sent to you individually (regardless of whether you receive it or not). Please check all of these on a regular basis and make sure that your email will not reject any messages that may be sent. ***I will expect that you have received anything posted or sent within 24 hours. You may also expect that I will generally respond within 24 hours on weekdays.***

Homework: Chapter homework will be due each Monday. Each homework problem will be the same problem that is in the book, but you must work it online using WileyPlus so that you may benefit from the immediate feedback afforded through use of the interactive website. You will also have the option to print the problem and work it out and then return to the site and enter your answers, although this should be unnecessary if you have the hard copy of the textbook. You will be provided with various learning aids as you work and you will be shown the correct answer once you have submitted your answers or exceeded the maximum number of attempts allowed. **In most cases, you may check your answer or otherwise submit up to 3 attempts before you "strike out" and your**

work is graded for partial credit. Each assignment will generally be available at least one week before the due date. All assignments in WileyPlus are due on the dates published in the syllabus, but the actual cutoff time is always set for 4:00 a.m. Eastern Standard or Daylight Time the **following day** in order to accommodate the majority of North American time zones (those of you working from other parts of the world will need to adjust your schedules accordingly!).

- **Professor's Note:** There have been some issues in the past with the instructions on rounding in WileyPlus. It may NOT always consistent in the way it tells you to round and the way the problem is actually graded. We are working with a new edition of WileyPlus and these problems may have been eliminated or at least reduced. However, the system may count an otherwise correct answer wrong due to faulty instructions on how to round your answers. I regret this problem, but the **ONLY** option is to retake the homework again and use the rounding convention that was used in the grading process the first time. The numbers will be different, but conceptually the problem will be the same and will be graded using the same criteria. **I will take this into account in the final weighting of the grades, but it is NOT practical for me to edit every problem for every student to regrade for grading errors due to rounding since every student has a different set of questions with different numbers for each question.**

Chapter Quizzes: Eleven timed quizzes will be given at regular intervals (all scheduled to be due on Wednesday of each week) to give you flexibility in pacing your instruction, but encourage you to keep on track to finish the material in a timely manner. These **graded quizzes will be timed and may be taken up to TWO times. I will always take the higher of the two grades if you choose to retake a given quiz.** **Note that if the program gives the option to quit and save, this DOES NOT stop the clock!** The clock will start when you first access the quiz and does not stop until a quiz is submitted. Quizzes will be accessed on the WileyPlus web, just like the homework. You should allow at least an hour to take the quizzes. The actual time will vary depending on the type and number of questions asked. All quizzes will be available approximately one week prior to the due date. The due dates for all quizzes are listed on the assignment sheet by date. After the due dates for each quiz, you will be able to access your quiz grade and see the suggested solution for each question. Any questions over these examinations **MUST** be posted to my Virtual Office for the chapter within 5 days after the due date of the quiz to receive a posted reply and no replies will be posted until after the due date. Please put the question number at the beginning of your posting followed by a copy of the entire question so that all class members can see the question. Then you should include your question and how you attempted to solve the problem.

Examinations: You will have two chapter exams (a midterm and a final) that will consist of problems of the same nature and format utilized for the chapter homework and/or quizzes and will have unique (algorithmic) solutions for each student. The exams will be accessed on the eCollege and/or WileyPlus website. These **graded exams will be timed and may be submitted only ONE time.** **Note that if the program gives the option to quit and save, this DOES NOT stop the clock!** The clock will start when you first access the quiz and does not stop until a quiz is submitted. You should schedule at least two hours to take the exams, but the actual time allowed will depend on the type and number of questions asked. After the due dates for each exam, you will be able to access your grade and see the suggested solution for each question. Any questions over these examinations **MUST** be posted to my Virtual Office for the exam within 5 days after the due date of the quiz to receive a posted reply and no replies will be posted until after the due date. Please put the question number at the beginning of your posting followed by a copy of the entire question so that all class

members can see the question. Then you should include your question and how you attempted to solve the problem.

There will be NO make-ups on quizzes, exams, or homework assignments. They will NOT be accepted after the due dates. Do not wait until the last minute to complete them. If you get locked out before the deadline, send me an email and I MAY be able to reset it before the deadline.

eCollege Online Support for Questions:

- *Virtual Office* - You should post all questions pertaining to the course to the Virtual Office located under each chapter or exam. This will allow everyone in the course to answer each others questions and to have access to all questions and any posted answers. Many of you will have the same questions and this will reduce the number of times that the same answer will have to be given. You should always check the Virtual Office postings to see if your question has already been asked and answered before you post a question.
- *Groups* - The discussion board may be used by individual groups for private communication between their members. Any group of students may request that a group be formed by the professor to enable them to have a private discussion. Each member should do their own work and use the group for help, support, and feedback. Just send me an email telling me that a group has been formed with the individual names of the members and I will create an online group for your private discussions.
- *Email* - Email is appropriate for personal questions related to your grade, etc., ***but please DO NOT use it for course related questions that may be of interest to others.***

Technical Support: Please complete the student tutorial on using eCollege. eCollege has a help button on the top right of the screen to provide information while you are in a course. 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, seven days a week. The Helpdesk can be reached by sending an email to helpdesk@online.tamuc.org or by calling 1-866-656-5511.

University Policies and Procedures:

- *Disability* - 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, Gee Library Room 132, Phone (903) 886-5150 or (903) 886-5835, Fax (903) 468-8148, e-mail StudentDisabilityServices@tamu-commerce.edu
- *Student Conduct* - "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)
- *Dropping or Withdrawal from the course* - University policy will be followed in regards to all withdrawals during the semester. **To initiate a course drop, log into your My Leo account and then select the "Drop a Class" link.**

NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR. IT IS NOT ANTICIPATED THAT THERE WILL BE ANY SUBSTANTITIVE CHANGES.

GRADING RUBRIC - COURSE OBJECTIVES

Criteria	1 (Unsatisfactory)	2 (Emerging)	3 (Proficient)	4 (Exemplary)
Identify, describe, and Apply fundamental concepts and assumptions that relate to management accounting	Students cannot demonstrate an understanding of these concepts and assumptions.	Students can demonstrate an understanding of some of these concepts and assumptions.	Students can demonstrate an understanding of most of these concepts and assumptions.	Students can demonstrate an understanding of all of these concepts and assumptions.
Use managerial accounting methods to help managers make decisions	Students cannot demonstrate an understanding of these methods.	Students can demonstrate an understanding of some of these methods.	Students can demonstrate an understanding of most of these methods.	Students can demonstrate an understanding of all of these methods.
Use managerial Accounting methods to help managers control and monitor operations	Students cannot demonstrate an understanding of these methods.	Students can demonstrate an understanding of some of these methods.	Students can demonstrate an understanding of most of these methods.	Students can demonstrate an understanding of all of these methods.

GRADING RUBRIC - HOMEWORK ASSIGNMENTS

	Excellent	Competent	Average	Below Average	Unsatisfactory
Adequately Prepared					
Submitted Timely					
Demonstrates Understanding of Concepts					
Effective Analysis					
Percentage of Problems Completed					

Grading Scale: Each competency is equally weighted. The grading scale is as follows:

Excellent	90-100%
Competent	80-89%
Satisfactory	70-79%
Below Average	60-69%
Unsatisfactory	59% and below

GRADING RUBRIC - QUIZZES AND EXAMINATIONS

	Excellent	Competent	Satisfactory	Unsatisfactory
Adequately prepared				
Support method of achieving solution				
Demonstrates understanding of concepts				
Effective analysis				

Grading Scale: Each competency is equally weighted. The grading scale is as follows:

Excellent	90-100%
Competent	80-89%
Satisfactory	70-79%
Unsatisfactory	69% and below

ASSIGNMENT SCHEDULE

Date		Chapter	Homework Assignments
<i>August</i>	26	Acquire course materials, eCollege orientation, register for WileyPlus	--
<i>September</i>	2	14 - Managerial Accounting	Assigned in WileyPlus
	9	<i>Ch. 14 Homework Problems due</i>	<i>NOT accepted late</i>
	9	15 - Job Order Costing	Assigned in WileyPlus
	11	<i>Deadline to complete Ch. 14 Quiz</i>	<i>NOT accepted late</i>
	16	<i>Chapter 15 Homework Problems due</i>	<i>NOT accepted late</i>
	16	16 - Process Costing	Assigned in WileyPlus
	18	<i>Deadline to complete Ch.15 Quiz</i>	<i>NOT accepted late</i>
	23	<i>Chapter 16 Homework Problems due</i>	<i>NOT accepted late</i>
	23	17 - Activity-Based Costing	Assigned in WileyPlus
	25	<i>Deadline to complete Ch.16 Quiz</i>	<i>NOT accepted late</i>
	30	<i>Chapter 17 Homework Problems due</i>	<i>NOT accepted late</i>
	30	18 - Cost-Volume-Profit	Assigned in WileyPlus
<i>October</i>	2	<i>Deadline to complete Ch.17 Quiz</i>	<i>NOT accepted late</i>
	7	<i>Chapter 18 Homework Problems due</i>	<i>NOT accepted late</i>
	7	19 - Cost-Volume-Profit Analysis: Additional Issues	Assigned in WileyPlus
	9	<i>Deadline to complete Ch.18 Quiz</i>	<i>NOT accepted late</i>
	14	Review, Catch-up	--
	14	<i>Chapter 19 Homework Problems due</i>	<i>NOT accepted late</i>
	16	<i>Deadline to complete Ch.19 Quiz</i>	<i>NOT accepted late</i>
	21	Complete Midterm Exam	--
	25	<i>Deadline for Midterm Exam - Chapters 14-19</i>	<i>NOT accepted late</i>
	28	20 - Incremental Analysis	Assigned in WileyPlus
<i>November</i>	4	<i>Chapter 20 Homework Problems due</i>	<i>NOT accepted late</i>
	4	21 - Budgetary Planning	Assigned in WileyPlus
	6	<i>Deadline to complete Ch. 20 Quiz</i>	<i>NOT accepted late</i>

Date		Chapter	Homework Assignments
<i>November</i>	<i>11</i>	<i>Chapter 21 Homework Problems due</i>	<i>NOT accepted late</i>
	<i>11</i>	22 - Budgetary Control and Responsibility Accounting	Assigned in WileyPlus
	<i>13</i>	<i>Deadline to complete Ch. 21 Quiz</i>	<i>NOT accepted late</i>
	<i>18</i>	<i>Chapter 22 Homework Problems due</i>	<i>NOT accepted late</i>
	<i>18</i>	23 - Standard Costs and Balance Scorecard	Assigned in WileyPlus
	<i>20</i>	<i>Deadline to complete Ch. 22 Quiz</i>	<i>NOT accepted late</i>
	<i>25</i>	<i>Chapter 23 Homework Problems due</i>	<i>NOT accepted late</i>
	<i>25</i>	24 - Planning for Capital Investments	Assigned in WileyPlus
	<i>27</i>	<i>Deadline to complete Ch. 23 Quiz</i>	<i>NOT accepted late</i>
<i>December</i>	<i>2</i>	<i>Chapter 24 Homework Problems due</i>	<i>NOT accepted late</i>
	<i>2</i>	Review, Catch-up	--
	<i>4</i>	<i>Deadline to complete Ch. 24 Quiz</i>	<i>NOT accepted late</i>
	<i>9</i>	Complete Final Exam	--
	<i>13</i>	<i>Deadline for Final Exam - Chapters 20-24</i>	<i>NOT accepted late</i>