

ACCT 2102C - Principles of Accounting II Fall 2013

Professor Information

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Class Information

Meeting place/times:
2:30-3:45pm MW, PD 303

Office Hours: MW 11:30 - 1:30pm, T 3:00pm – 5:00pm and by appointment

The syllabus provides a general plan for the course. Deviations during the semester may be necessary.

Course Description:

ACCT 2102 is the second half of a two-semester introduction to accounting sequence. The basic objectives of this course are to ensure that students have a working knowledge of the various concepts, techniques, and uses of accounting information for cost accumulation and product costing, budgeting for planning and control, and for short-term and long-term decision making.

Prerequisite: ACCT 2101 with a grade of “C” or better.

Required:

Text: Introduction to Managerial Accounting, 6e
by Brewer, Garrison & Noreen

Other Check out this website: <https://www.thiswaytocpa.com/>

Accreditation

The programs of the Langdale College of Business are accredited by AACSB International and The Association to Advance Collegiate Schools of Business. Less than one-third of the business programs in the United States have achieved this distinction of quality. To maintain our commitment to quality, the Langdale College faculty and administration have identified goals that provide students with the knowledge, skills, and ethical and global awareness needed for successful managerial and professional careers.

Learning Outcomes

Students should be able to perform the following upon completion of the course:

1. Identify the three elements of a product cost and calculate a product's unit cost – *Chapters 1,2.*
2. Differentiate between job order and process costing systems and analyze the process flow in a job order costing system and identify the affected accounts – *Chapter 2.*
3. Define breakeven point and calculate it for a single or multiple products – *Chapter 5.*
4. Demonstrate understanding of the budgeting process in business environments and be able to prepare basic operating budgets (e.g., direct labor) – *Chapter 7.*
5. Compute and analyze variances in a standard costing environment – *Chapter 8.*

(all outcomes correspond with VSU Educational Objectives #5, LCOBA #5, Major #1)

Special Services

This document does not constitute a contract and is subject to change at any time by the instructor. You are responsible for reading it in its entirety.

Students requesting classroom accommodations or modifications because of a documented disability must contact the Access Office for Students with Disabilities located in the Farber Hall. The phone numbers are 245-2498 (V/VP) and 219-1348 (TTY). For more information, please visit <http://www.valdosta.edu/access> or email: access@valdosta.edu.

New University Policy - LIMIT ON COURSE WITHDRAWALS (5 “W” POLICY) For undergraduate students only

Effective fall 2010, all undergraduate students are limited to five course withdrawal (“W”) grades for their entire enrollment at Valdosta State University. Once a student has accumulated five “W” grades, all subsequent withdrawals (whether initiated by the student in BANNER or initiated by the instructor on the proof roll) will be recorded as “WF.” The grade of “WF” is calculated as an “F” for GPA purposes.

Student Success Center

The Student Success Center (SSC) is located in Langdale Residence Hall and is available to all students. They provide free professional academic advising, peer tutoring in core curriculum courses, and campus job information in one location. They can be reached by phone (333-7570) and email ssc@valdosta.edu. Consider taking advantage of this resource.

LCOBA Food and Drink Policy

Please note that food and drink (except water) is not allowed in the class room. Your compliance with this policy is appreciated.

Professionalism

This course is one of the steps that you are taking to enter the work force. In the workplace, there is a level of professionalism that your

colleagues will expect from you. This expectation is extended to the classroom. Your professionalism in class means:

- ***Attendance and punctuality are minimum job requirements*** and should be no less in a classroom environment. Coming in late or leaving early disrupts the class and exhibits disrespectful and unprofessional behavior to the instructor and your fellow classmates. Therefore, this behavior will not be tolerated. You will not earn any extra points for class attendance.
- ***Common courtesy*** to your co-workers is essential. Respect includes, but are not limited to:
 - Addressing others with common courtesy.
 - Profanity has no place in a professional environment, and, therefore, has no place in the classroom.
 - Please listen when others talk.
 - Private conversations should be moved out of the classroom. Even if you do not want to listen, others around you may be interested in what is happening in the class.
 - Please ensure your cell phone has been turned off. **You will be asked to leave class if your mobile phone rings or you are texting during class.**
 - The reading of newspapers, preparing and studying for other classes, sleeping, and other actions in the class show a lack of respect for the instructor and the class.

Students’ Promises

- ✓ I will read the assigned chapter prior to its discussion in class.

- ✓ I will review and attempt to answer all homework problems so that I can actively participate in class discussions
- ✓ I will not assume that the instructor is aware of the problems or difficulties that I have with the course. Therefore if I have a question, I will ask it in class or meet with the instructor during his office hours to discuss the question or issue.
- ✓ **I understand that it is my responsibility to meet the course requirements and not that of the instructor. I control the grade I make in the class and not the instructor.**
- ✓ I will ensure that my cell phone is in the off position before I enter the class room. I understand that I will be asked to leave the class room if my cell phone rings during class or I am caught texting.
- ✓ I will take advantage of the professor's office hours if I need assistance with the course

Student Opinion of Instruction

As students in this class, at the end of the term, all of you will be expected to complete an online Student Opinion of Instruction survey (SOI) that will be available through Banner. You will receive a notification at your VSU e-mail address when the SOI is available, usually at least one week before the end of the term. SOI responses are anonymous, and as your instructor, I will be able to view only a summary of all responses two weeks after final grades have been submitted. Although I will not see individual responses, I will be able to determine who filled out an SOI and who did not. Complete information about SOIs, including how to access them and a timetable for this term, is available at <http://www.valdosta.edu/academic/OnlineSOIProject.shtml>

Assignments/Homework:

Homework will be assigned on a regular basis and includes reading and working/solving problems in *Connect*. You will need to register for Connect using the following links:

Section C:

http://connect.mcgraw-hill.com/class/a_mcdonald_acc2102vsu_section_c

Be sure to register for the section in which you are enrolled

Take advantage of the practice quizzes and exams within the Online Learning Center @ www.mhhe.com/brewer6e to supplement your understanding of the class material.

Exams and Grading

Exams will be given on the days indicated on the syllabus. The format of the exam will be announced in the class meeting before the scheduled exam. If an exam must be missed and you are excused by me prior to the exam, a make-up exam will be scheduled at my discretion. ***An unexcused absence will result in a grade of zero for that exam.***

Cheating of any kind will result in a grade of zero for that exam or project. Other recourse could include an automatic withdrawal from the course if prior to midterm or a course grade of "F" if after midterm.

The instructor's decision is final. The grade earned on your exam is your actual grade. Bonus points are awarded at the instructor's discretion only.

Grading:

	Points	%
Exam #1-3	600	60
Final Exam: non-cumulative	150	15
Homework	250	25
Total	1000	100

Final Grades: A = 90% or higher, B = 80-89%, C = 70-79%, D = 60-69%, F = 59% or less

FINAL REMINDER

All homework assignments are in Connect. All other course material is in Blazevue (D2L) **Appendix A: Tentative Schedule**

The following syllabus is tentative and is subject to change at any time.

Week	Date	Chapters/Topics	Assignments Due
1	8/12	Course Introduction and Administration	
	8/14	Prologue: Managerial Accounting and the Business Environment	
2	8/19	Statement of Cash Flows	
	8/21		
3	8/26		
	8/28		
4	9/2	Labor Day – no class	
	9/4	Review for Test #1	
5	9/9	Exam #1 – Statement of Cash Flows, Accruals and Deferrals	
	9/11	Chapter 1 – Managerial Accounting and Cost Concepts	
6	9/16	Chapter	
	9/18	Chapter	
	9/23	Chapter 2 – Job Order Costing	
	9/25		
8	9/30		
	10/2	Chapter 5 – Cost-Volume Profit Relationships	
	10/7	Mid-Term- Last Day to Drop Class	
	10/9		
	10/14	Exam #2 – Chapters 1, 2 and 5	
	10/16	Chapter 6 – Variable Costing and Segment Reporting	
11	10/21		
	10/23	Chapter 7 – Profit Planning	

12	10/28		
	10/30		
	11/4	Exam #3 – Chapters 6 and 7	
	11/6	Chapter 8 – Flexible Budgets	
	11/11		
14	11/13	Chapter 9 – Performance Management	
15	11/18	Chapter 10 – Differential Analysis	
	11/20	Chapter 11: Capital Budgeting Decisions	
16	11/25-29	Thanksgiving Break	
17	12/4	Review for Finals	
		Final Exam – Chapters 8-11	

Final Exam: 12:30pm – 2:30pm, December 4, 2013