



**Accounting 222 01E
Principles of Accounting II
Summer II 2014**

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Office Hours: Wednesday and Thursday 10:55 to 11:55 (BA 117) and Tuesday 5 to 6 pm (UCD).

Class Day and Time: MTWR 9:00a-10:55a

Location: BA243

Textbook and access code (same textbook and access code when you took ACCT 221):

Access (using access code) to Wiley Plus online is required since all homework and quizzes are on Wiley Plus.

Accounting – Tools for Business Decision Making, 5th ed., by Kimmel, Weygant and Kieso (includes Wiley Plus), ISBN 9781118566305.

Link to Wiley Plus: <http://edugen.wileyplus.com/edugen/class/cls399857/>

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.

Course 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

Grading Policy

Course grades will be based upon **four exams (100 points each) and four quizzes (25 points each)**. Grades for the course will be determined by converting each student's points out of a possible 500 into a percentage and then applying the following ranges:

Range	Grade
90-100	A
80-89	B
70-79	C
60-69	D
Below 60	F

eCollege and Wiley Plus

We will use **eCollege** as our main hub for the course, but Wiley PLUS will be used for quizzes and extra resources. Check eCollege frequently for announcements and other information.

Academic Honesty Policy

All students must follow and conform to the University policy on Academic Honesty. Cheating will not be tolerated. Anyone caught cheating will receive zero on that test or quiz and will be subject to academic sanction. **Cell phone and other electronic device are not allowed during class and exam.**

Email Policy

All students use their MyLeo accounts when corresponding with professors. Please include the course number and section number in the subject line of the email message. If you need to contact the instructor, email is the best method as it is the communication of choice by the university.

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 &

Services, Gee Library, Room 132, Phone (903) 886-5835 or 5150, Fax (903) 468-8148 or StudentDisabilityServices@tamuc.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. It is the student’s responsibility to conform with university rules relating to dropping or withdrawing from the course.

Date	Topic
July 7 Monday	Chapter 14: Managerial Accounting
July 8	Chapter 15: Job Order Costing
	Quiz #1 Chapters 14 and 15 (on Wiley Plus, will be announced in class and eCollege when available)
July 9	Chapter 16: Process Costing 1
July 10	Review and exercise
July 14 Monday	Exam #1 Chapters 14, 15 and 16 (In-class)
July 15	Chapter 17: Activity-Based Costing
July 16	Chapter 18: Cost-Volume-Profit
	Quiz #2 Chapters 17 and 18 (on Wiley Plus, will be announced in class and eCollege when available)
July 17	Chapter 19: Cost-Volume-Profit Analysis: Additional Issues
July 21 Monday	Review and exercises
July 22	Exam #2 Chapters 17, 18 and 19 (In-class)
July 23	Chapter 20: Incremental Analysis
July 24	Chapter 21: Budgetary Planning
	Quiz #3
July 28 Monday	Chapter 22: Budgetary Control and Responsibility Accounting
July 29	Review and exercises
July 30	Exam #3 (In-class)
July 31	Chapter 23: Standard Costs and Balanced Scorecard
	Quiz #4
Aug. 4 Monday	Chapter 24: Planning for Capital Investments
Aug. 5	Review and exercise

Aug. 6	Review and exercise
Aug. 7	Final exam (In-class)

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 SUBSTANTIVE CHANGES.

Course Rubric

Criteria (Course Objectives)	1 (Unsatisfactory)	2 (Emerging)	3 (Proficient)	4 (Exemplary)
Identify, describe, and apply fundamental concepts and assumptions that related to management accounting	Student fails to identify concepts or assumptions	Student identifies concepts and assumptions	Student applies concepts to simple facts	Student applies concepts to complex facts
Use managerial accounting methods to help managers make decisions	Student fails to identify decision or need to plan	Student recognizes decision and method	Student applies methods to simple facts	Student applies methods to complex facts
Use managerial accounting methods to help managers control and monitor operations	Student fails to recognize methods to monitor and control	Student recognizes methods to monitor and control	Student applies methods to simple facts	Student applies methods to complex facts

Quizzes and Exams:

All quizzes and exams will be graded according to the following rubric.

Quizzes and exams				
	Excellent	Competent	Satisfactory	Unsatisfactory

Adequately Prepared				
Support method of achieving solution				
Demonstrate understanding of concepts				
Effective analysis				

Grade Scale:

Excellent – 90% of available points

Competent – 80% of available points

Satisfactory -70% of available points

Unsatisfactory – 69% and below of available points