



**Accounting 222 01W  
Principles of Accounting II  
Summer II 2015**

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**The best method for contacting me is via email.**

**Course Number:** ACCT 222  
**Course Title:** Principles of Accounting II  
**Course Time and Location:** Online

**Access Code and Textbook:**

**Access Code:** Access (using WileyPlus access code) to WileyPlus online is required.  
Student login URL: <http://edugen.wileyplus.com/edugen/class/cls453916/>  
If you used WileyPlus access code for your ACCT 221, you may be able to use the same code for this class.

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

Additional information about textbook:

1. Hardcover including WileyPlus: 9781118566305
2. WileyPlus alone: 9781118580776
3. Looseleaf with Wp: 9781118566701
4. Looseleaf alone: 9781118342763
5. Ebook with WP: online ebook already in WP
6. Ebook alone: 9781118719077

**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

### **Academic Honesty Policy**

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in DocSharing in our eCollege classroom. All students are required to sign and return the form to the instructor.

**“All that is required for dishonesty to flourish is that good men and women do nothing.”**

### **University Policies and Procedures:**

*Disability* – Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at:

<http://www.tamuc.edu/CampusLife/CampusServices/studentDisabilityResourcesAndServices>

*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)

<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>

*Dropping or Withdrawal from the course* – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.

*Non-discrimination* – A&M-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

### **Grading Policy**

Course grades will be based upon **three exams (100 points each) and three quizzes (33, 33 and 34points)**. Grades for the course will be determined by converting each student’s points out of a possible 400 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

### Course Requirements:

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

*Email Policy* – **Please include the course number and section number in the subject line of the email message.** If you need to contact me, email is the best method as it is the communication of choice by the university.

*Classroom etiquette* – We must maintain a level of respect and collegiality. It is okay to disagree with your classmates or me. Differences in opinions help to foster great discussions. Responses (online or face-to-face) however should not use profanity, sexist, racist, or other dialogue that is objectionable. Be respectful at all times to others.

*Posting in eCollege* – Your privacy is paramount. I do not share your personal information with anyone. To maintain your privacy, questions regarding scores or other personal issues should be sent directly to my email. I will not respond to public posts regarding scores, grades or personal issues.

*Late work* – Exams and quizzes must be submitted no later than the date outlined in our course. Absent extenuating circumstances, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time. The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation **MUST** be provided in a timely manner.

*Exams/ quizzes* –The exam/quiz will be administered on the date outlined in our course. You must plan to take the exam/quiz on or before its due date. Make-up exams/quizzes are given **ONLY** under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within three days of release or recovery. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.

*Cheating, plagiarism, academic dishonesty* – Academic integrity is a serious issue. If any portion of your work (exam, quiz, etc.) is copied, plagiarized, purchased, stolen or lacks authenticity, the ENTIRE body of work will receive a zero.

*Graded work* – There are several issues regarding grading/scoring: 1) I do NOT re-grade work. Once an assignment is returned with a grade/score it cannot be resubmitted. 2) If you

disagree with the posted grade/score on an assignment, you must email me with the specific discrepancy no more than three (3) days after the grade/score is posted. 3) You are NOT permitted to submit an assignment used in a previous course.

**Technical Support:**

If you experience technical problems please contact the eCollege HelpDesk, available 24 hours a day, seven days a week: helpdesk@online.tamuc.org or 1-866-656-5511. WileyPlus technical support is also available.

*Computer-related issues and internet connectivity issues are **NOT** acceptable excuses for not completing and submitting assignments on time.*

<b>COURSE OUTLINE / CALENDAR</b>
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Weeks	Assignment Schedule
Week July 13 to 19	Chapter 14: Managerial Accounting
	Chapter 15: Job Order Costing
	Chapter 16: Process Costing
	Quiz 1 (chapters 14 to 16) on WileyPlus, will be announced in eCollege when available
Week July 20 to July 26	Chapter 17: Activity-Based Costing
	Exam 1 (chapters 14 to 17) on WileyPlus, will be announced in eCollege when available
	Chapter 18: Cost-Volume-Profit
Week July 27 to Aug. 2	Chapter 19: Cost-Volume-Profit Analysis: Additional Issues
	Chapter 20: Incremental Analysis
	Quiz 2 (chapters 18 to 20) on WileyPlus, will be announced in eCollege when available
	Chapter 21: Budgetary Planning
	Exam 2 (chapters 18 to 21) on WileyPlus, will be announced in eCollege when available
Week Aug. 3 to Aug. 9	Chapter 22: Budgetary Control and Responsibility Accounting
	Chapter 23: Standard Costs and Balanced Scorecard
	Quiz 3 (chapters 22 to 23) on WileyPlus, will be announced in eCollege when available
Week Aug. 10 to Aug. 13	Chapter 24: Planning for Capital Investments
	Exam 3 (chapters 22 to 24) on WileyPlus, will be announced in eCollege when available

***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.***

***Course Rubric***

<b>Criteria (Course Objectives)</b>	<b>1 (Unsatisfactory)</b>	<b>2 (Emerging)</b>	<b>3 (Proficient)</b>	<b>4 (Exemplary)</b>
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