

**Texas A&M University-Commerce**  
**College of Business**  
**Department of Accounting**  
**Syllabus**  
**Principles of Accounting II 2302-02E (21734)**  
**Spring 2022 – 1/12/2022 – 5/13/2022**

Instructor: Thien Le, PhD  
Phone: (903) 886-5659  
Email: thien.le@tamuc.edu (preferred contact method)  
Office hours: Tuesday 4:00 – 5:30 pm or by Appointment  
Course Meeting Day/Time/Room: In class lecture Tuesday Thursday 12:30 pm – 1:45 pm BA246

**Course Description:**

The course is the 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 organizational issues. Prerequisite: ACCT 2301 – Principles of Accounting I

**Course Materials:**

**Required Text:**

Horngren's Financial & Managerial Accounting Plus MyAccountingLab with Pearson eText -- Access Card Package, 6/E

Authors: Miller-Nobles, Mattison, Matsumura

ISBN Hardbound: 9780134674568

ISBN Loose-leaf: 9780134642857

**Students must also have access to myAccountingLab on D2L to complete homework, quizzes and exams.**

**Recommended:**

Basic calculator to add, subtract, multiply, and divide. Any type is acceptable.

## Course Embedded Assessment Objectives

Upon satisfactory completion of this course, the student will:

- Demonstrate an understanding of the types of costs used by management to make decisions.
- Understand the difference between job-order and process costing systems.
- Prepare and interpret budgets, cost-volume-profit analyses, and other managerial reports.
- Demonstrate an understanding of the information needed for capital budgeting and other business decisions.

## Student Responsibilities

1. Read assigned material on schedule.
2. Complete all homework assignments, quizzes and exams on time.

## Teaching Procedures

This class requires that you read and review each chapter's materials prior to our weekly live lecture. Relevant materials include the textbook's reading, PowerPoint slides, and lecture videos on D2L. During our weekly live session, we will primarily go through exercises to solidify your understanding of the theories and concepts that you have read. While the class is self-paced, you will be more likely to succeed by attending the weekly live lecture and reviewing all assigned materials. ***Do not assume that because all assignments are open book that you will have sufficient time to complete without proper preparation.***

## General Class Rules

The class is divided into three sections. Homework, quizzes and exams must be completed on D2L by the Close date. Assignments submitted after the due date will be assigned a **50 percent penalty**. The gradebook calculation in myAccountingLab is not correct. Grades will be maintained in D2L, and the final calculated grade is only correct if you complete all of the assignments. The lowest quiz and homework grades will be dropped.

	<b><u>Open at 8:00 am</u></b>	<b><u>Close at 11:00 pm</u></b>
Chapter 14	1/18/2022	1/29/2022
Chapter 16	1/25/2022	2/5/2022
Chapter 17	2/1/2022	2/12/2022
Chapter 19	2/8/2022	2/19/2022
<b><i>Exam 1</i></b>	<b>2/15/2022</b>	<b>2/26/2022</b>
Chapter 20	2/22/2022	3/5/2022
Chapter 21	3/1/2022	3/12/2022
Chapter 22	3/8/2022	3/26/2022
Chapter 23	3/22/2022	4/2/2022
<b><i>Exam 2</i></b>	<b>3/29/2021</b>	<b>4/9/2022</b>
Chapter 24	4/5/2022	4/16/2022
Chapter 25	4/12/2022	4/23/2022
Chapter 26	4/19/2022	4/30/2022
<b><i>Final Exam</i></b>	<b>4/26/2021</b>	<b>5/10/2022</b>

## Course Evaluation:

Your final grade will be based upon the following items:

### *Points Distribution:*

Quizzes	20%
Homework	20%
Exams (3) *	60%

\*Each exam has 2 sections: multiple choice to be completed online on D2L, and problem solving to be completed in class.

### *Grade Determination:*

89.5%– or above	A
79.5% – 89.4%	= B
69.5% – 79.4%	= C
59.5% – 69.4%	= D
59.4% or below	= F

## University Policies and Procedures

### **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**

Texas A&M University-Commerce

Gee Library- Room 162

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)

Website: [Office of Student Disability Resources and Services](#)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

**Other:** University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

### **The Counseling Center**

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit [www.tamuc.edu/counsel](http://www.tamuc.edu/counsel)

## **Email Policy**

All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

The following schedule lists the specific assignments for the course. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated there will be any substantive changes.

## **Attendance**

### *Class Attendance Policy:*

Students are expected to be present for all class meetings of any course for which they are enrolled. Per University Procedure A13.02, effective September 1, 1996, students are responsible for learning about and complying with the attendance policy stated in the catalog, Student's Guidebook, and/or faculty syllabus. Faculty members will provide details on requirements and guidelines for attendance in their classes in their course syllabi. Students are responsible for requesting makeup work when they are absent. They will be permitted to make up work for absences which are considered by the faculty member to be excusable. The method used to make-up this work shall be determined by the faculty member. The student is responsible for providing the faculty member reason(s) for his/her absence. The faculty member then determines the validity of the reason(s) for the absence and whether the student is to be excused for the absence.

Faculty members may consider the following reasons for absences excusable: (a) Participation in a required/authorized university activity; (b) Verified illness; (c) Death in a student's immediate family; (d) Obligation of student at legal proceedings in fulfilling responsibility as a citizen; and (e) Others determined by individual faculty to be excusable (e.g. elective University activities, etc.)

## **Ethics**

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology).

“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).

## **Other**

University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

## **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).

### **Comfortable Learning Environment**

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 to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

### **Academic Honesty Policy**

The College of Business 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:** Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

**Dishonest Conduct:** Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

**Cheating:** The unauthorized use of another’s work and reporting it as your own.

**Plagiarism:** Using someone else’s ideas and not giving proper credit.

**Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

### **Concealed Carry**

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at [903-886-5868](tel:903-886-5868) or 9-1-1.

### **Civility in the Academic Environment**

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a

learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

### **Incomplete in Course**

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of “X” in all courses in which they were maintaining passing grades. A grade of “X” (incomplete) will not be counted in the calculation of the grade point average for one semester. If the “X” has not been removed at the end of one semester, it will automatically be changed to a grade of “F.” If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar’s Office

### **Mandatory Meeting for Accounting Majors**

*When:* Thursday, October 28<sup>th</sup>

*Time:* 12:30 or 5:15

*Location:* TBD

\*All accounting majors enrolled in face-to-face classes are required to attend this meeting face-to-face.

\*\*For students attending only on-line classes, a zoom meeting is scheduled on Monday, November 1<sup>st</sup> at 6:00.

Please use the following link to attend:

<https://tamuc.zoom.us/j/99861299627?pwd=OENuYUIjYWJMVfZxeXBCQWM3TU9CZz09>