

ACCT 2302-03E – Principles of Accounting II

BA 243 – Monday, Wednesday 12:30 – 1:45 PM

Spring Semester, 01/12/22 through 05/13/22

INSTRUCTOR INFORMATION

Instructor: Dan G. Teed, Ph.D., CPA

Office Location: BA 223A

Phones: Office: (903) 886-5659, Home: (580) 583-9666

Office Hours: Monday, Wednesday 10:00 – 11:00 AM

Virtual Office Hours: Tuesday, Thursday, Friday 2:00 – 5:00 PM
or by appointment

University Email Address: Dan.Teed@tamuc.edu

Preferred Contact Method: Email

COURSE INFORMATION

Required Materials (Provided in D2L Inclusive Access):

Miller-Nobles, T., B. Mattison, and E. Matsumura. *Horngren's Financial and Managerial Accounting* PLUS MyAccountingLab (MAL) with Pearson E-text – D2L Inclusive Access, (6th Ed.). London: Pearson Education, Inc., 2018. ISBN: 139780134486857. Order print copies through MAL registration.

MyLeo D2L opens the first day of class. When you register for this class, you are automatically charged for access and the e-text. You will log in to MAL from the content area of D2L. Upon login/registration to MAL, you will be given the option of ordering a print copy of the textbook. Used copies of the text are fine. I have found that being able to make notes in margins and highlighting data in the textbook are very useful. The **print** version is highly recommended for this reason. All graded assignments will be taken in class.

You will need access to a computer and high-speed Internet to access MAL. **The only platform that works well with D2L is Google Chrome.** If your computer does not have access to this platform, I recommend you seek TAMUC IT assistance ASAP.

Note: Personal computer and Internet connection problems do not excuse the requirement to complete all coursework in a timely and satisfactory manner. You need to have a planned backup method to deal with these inevitable problems. Such methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, at a local library, at Starbucks, at a TAMUC campus open computer lab, etc. If you must use the backup site, normal COVID-19 precautions should be followed.

Course Description

This 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 and financial information for key executives' decision making. Topics include financial cash flows, activity-based costing, cost behavior, cost allocation, pricing and product mix decisions, capital budgeting, compensation, benchmarking, continuous improvement, and other organizational issues. The prerequisite for this course is a C or better grade in ACCT 2301.

Course Objectives

Upon satisfactory completion of this course, you should be able to:

- 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.

Online Policies/Procedures

- I am frequently asked to provide work for earning extra credit in the course. Upon occasion, I will make extra credit available to the entire class. For example, I have offered extra credit points for students who support certain causes, such as Toys for Tots at Christmastime. On the other hand, I do not offer extra credit to individual students who want to use this method to bring their grade up. **Please do not ask for this.**
- You will be expected to communicate in class with civility, conduct yourself with respect for other persons, and demonstrate professionalism. Profane and/or offensive communication are not to be used in this class.
- This course has a MyLeo online presence. I will post assignments and resources to MAL, and **you are expected to check that area, as well as your TAMUC email, daily.**
- This syllabus is subject to changes. You will be notified of these via email ASAP.

Student Responsibilities

Each of you may learn in a different way. Some of you are capable of reading text and understanding information presented therein. Others may be visual learners, understanding information from pictures, graphs, and the like. Regardless of your particular learning style, each of you is expected to accomplish the following:

- Read/study the assigned material according to the class schedule on pp. 7-8 and be prepared to ask questions about concepts you do not understand
- Complete the MyAccountingLab homework and quizzes on time
- Prepare diligently for class, for quizzes, and for examinations

If you come to class prepared to “hit the ground running” and stay focused, you are likely to find your grade will follow positively. More importantly, you further your understanding of the Language of Business, something that is a key element in any business endeavor.

Assessments

<u>Item</u>	<u>Points</u>	<u>% of Grade</u>
Chapter homework	96	13.99%
Chapter quizzes	50	7.29%
Regular exams – 3 @ 120 points	360	52.48%
Final exam	<u>180</u>	<u>26.24%</u>
	686	100.00%

90 percent of the 686 points (617 points) or more will ensure that you receive an A in the class; 549 points to 616 points will ensure a B; 480 points to 548 points will ensure a C; 412 points to 479 points will ensure a D; and 411 points or less will likely ensure an F in the class (but see the next paragraph). As shown on the class schedule on p. 7, regular exams will cover the chapters indicated (14 and 16-17; 19-21; 22-23 and 25-26). Please note the final exam will be **comprehensive**, covering all chapters studied in **both Principles I and Principles II**.

I reserve the right, at my sole discretion, to elevate your grade where I deem it necessary. In no case will your grade ever be lowered from the grade you have achieved.

Homework Assignments

Homework will be made available to you on D2L at 12:01 AM on Monday of the week in which the chapter is studied and will be due by 11:59 PM on the following Sunday. Before you attempt the homework problems, I recommend you outline information while reading/studying chapters. You will have three attempts to do the homework before your submission is considered final. No late homework assignments will be accepted ***for any reason***. Homework assignments will be worth 10 points each, with the exception of homework for Chapter 14, which will be worth 6 points. These assignments will be completed on MAL. Depending on circumstances, you may be excused from a homework submission, in which case your total point possibility for the course will be reduced by the weight of the assignment(s). I will post your grades to D2L (Brightspace).

Quizzes

There will be a 5-point quiz on each chapter. As with homework, these will be completed on MAL. Quizzes will be made available to you at 12:01 AM on **Friday** of the week in which the chapter is studied and will be due by 11:59 PM on the following Sunday. **Makeup quizzes will not be offered.** The same policy as above applies to being excused from a quiz.

Exams 1, 2, and 3 Information

Exams 1, 2, and 3 will be taken in class – see the class schedule on pp. 7-8 of this syllabus. You will be given 90 minutes to complete these exams, so the class time will be extended to include an additional 15 minutes. These three exams will be open-book, open-note.

Makeup examinations will be considered **only under extenuating circumstances** and must be scheduled within three (3) days of after the circumstances cease to exist.

“Extenuating circumstances” are considered to be the following:

- Hospitalization
- Medical emergency
- School-sponsored excused events. Exams for participants in these activities must be scheduled and taken in the TAMUC accounting conference room **prior to departure** for the event.
- Physical injury or death of an **immediate** family member (please do not attempt to use this excuse for your spouse’s third cousin’s uncle, etc.)

You will be required to **provide proof** of an extenuating circumstance to be approved for a makeup examination.

Final Exam Information

In addition to covering all ACCT 2302 chapters, the final exam will also cover ACCT 2301 chapters, particularly the first four chapters of the textbook. **It will be taken online** and will be open-book, open-note. You will be allowed 120 minutes to complete the final exam. A Dead Week is scheduled to assist you in preparing for the final. You may take the final exam at any time during the week shown on p. 8, but your exam will cut off after the allotted 120 minutes.

Drop/Withdrawal/Academic Calendar Information

Information is at www.tamuc.edu/admissions/registrar/academiccalendars/default.aspx.

Academic Dishonesty

The TAMUC form on academic dishonesty will be handed out at the first class meeting (01/12). The form is also available on D2L in a module within the Course Content area. **VERY IMPORTANT!** All students are required to read this Academic Dishonesty Policy form, sign a copy of the form, and return the signed copy to me in class, via email, or through D2L on or before the end of January. This form is required regardless of whether you have submitted it prior to this semester. Failure to submit the form will result in a 20-point decrease in your course grade – no exceptions.

I have absolutely **zero** tolerance for **any** academic dishonesty. If you participate in academic dishonesty, you will receive an immediate F in the course and will be dismissed from the class.

COVID-19 Considerations

Unfortunately, the Coronavirus pandemic is not over, particularly with the existence of variants. I would suggest that you always continue to maintain the normal expected precautions, however – social distancing, wearing of masks, etc. I would also suggest that you wash your hands thoroughly and frequently, since this one act seems to be as important as any in defeating the virus.

University guidelines for COVID-19 protection are located at <https://storage.googleapis.com/stateless-new-tamuc-edu/2021/08/20d3bc45-new-fall-2021-covid-19-management-and-guidance-plan-8-13-2021-revised.pdf>. You should read this plan immediately. These guidelines are, as you might expect, subject to frequent change.

Texas A&M-Commerce Supports Students' Mental Health

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.

Zoom Sessions

I will conduct a Zoom session for each chapter at 7:00 PM on Tuesday evening of the week in which the chapter is studied. You are not required to attend these sessions, but you are strongly encouraged to do so to increase your understanding of the concepts being taught. These sessions will be uploaded in a Zoom Session module under the Course Content area in D2L and will be available for your review throughout the semester.

Class Participation

You are expected to attend all classes. Attendance will be taken, and unexcused absences will reduce your grade point total by 2 points per absence. If you have four unexcused consecutive absences, you will be removed from the class. Excused absences will, in general, follow the “extenuating circumstances” outlined on p. 4, but also may include other plausible reasons, such as sickness, fever, etc.

CPA and CMA Exam Candidates – State of Texas

Exam/Qualifications – Requirements for examination

You must meet the following qualifications to take the CPA exam:

- Complete the electronic fingerprint process for a background check of the criminal history files of the Texas Department of Public Safety (DPS) and the Federal Bureau of Investigation (FBI).
- Hold a baccalaureate or higher degree from a board-recognized United States college or university, or an equivalent degree as determined by board rule from an institution of higher education in another country.
- Complete 150 semester hours or quarter-hour equivalents of college credit.
- Complete 30 semester hours or quarter-hour equivalents of upper level accounting courses from a board-recognized college or university. Within the coursework two semester hours of accounting or tax research and analysis are required.
- Complete 24 semester hours or quarter-hour equivalents of upper level related business courses. Within the coursework two semester hours of accounting or business communications are required.
- Complete a 3-semester board-approved ethics course.

The first step to determine your eligibility to take the CPA exam is to submit an Application of Intent.

CMA Exam Candidates – State of Texas

Candidates who seek the Certified Management Accountant (CMA) designation must pass the **CMA examination**. This exam has two parts covering twelve (12) competencies.

- Part I – Financial planning, performance, and analytics
- Part II – Strategic financial management

Each part has six subparts that test the candidate’s knowledge about managerial/cost accounting and decision making for businesses. In addition to passing the CMA exam, candidates must have a bachelor’s degree or professional accounting certification and two years of work experience to receive the CMA designation. Further information is available at www.imanet.org/cma-certification.

CLASS SCHEDULE

Date	Chapter	Points		
		Quiz	HW	Exam
01/12	Chapter 14 – Statement of Cash Flows			
01/17	No Class – Martin Luther King, Jr. Day			
01/19	Chapter 14 – Statement of Cash Flows			
01/17-01/23	Graded Online HW Assignment – Chapter 14		6	
01/21-01/23	Graded Online Quiz – Chapter 14	5		
01/24	Chapter 16 – Introduction to Managerial Accounting			
01/26	Chapter 16 – Introduction to Managerial Accounting			
01/24-01/30	Graded Online HW Assignment – Chapter 16		10	
01/28-01/30	Graded Online Quiz – Chapter 16	5		
01/31	Chapter 17 – Job Order Costing			
02/02	Chapter 17 – Job Order Costing			
01/31-02/06	Graded Online HW Assignment – Chapter 17		10	
02/04-02/06	Graded Online Quiz – Chapter 17	5		
02/07	Exam #1 – Chapters 14, 16-17			120
02/09	No Class			
02/14	Chapter 19 – Cost Management Systems: Activity-Based, Just-In-Time, and Quality Management Systems			
02/16	Chapter 19 – Cost Management Systems: Activity-Based, Just-In-Time, and Quality Management Systems			
02/14-02/20	Graded Online HW Assignment – Chapter 19		10	
02/18-02/20	Graded Online Quiz – Chapter 19	5		
02/21	Chapter 20 – Cost-Volume-Profit Analysis			
02/23	Chapter 20 – Cost-Volume-Profit Analysis			
02/21-02/27	Graded Online HW Assignment – Chapter 20		10	
02/25-02/27	Graded Online Quiz – Chapter 20	5		
02/28	Chapter 21 – Variable Costing			
03/02	Chapter 21 – Variable Costing			
02/28-03/06	Graded Online HW Assignment – Chapter 21		10	
03/04-03/06	Graded Online Quiz – Chapter 21	5		
03/07	Exam #2 – Chapters 19-21			120
03/09	No Class			
03/14-03/18	No Class – Spring Break			
03/21	Chapter 22 – Master Budgets			
03/23	Chapter 22 – Master Budgets			
03/21-03/27	Graded Online HW Assignment – Chapter 22		10	
03/25-03/27	Graded Online Quiz – Chapter 22	5		
03/28	Chapter 23 – Flexible Budgets and Standard Cost Systems			

03/30	Chapter 23 – Flexible Budgets and Standard Cost Systems			
03/28-04/03	Graded Online HW Assignment – Chapter 23		10	
04/01-04/03	Graded Online Quiz – Chapter 23	5		
04/04	Chapter 25 – Short-Term Business Decisions			
04/06	Chapter 25 – Short-Term Business Decisions			
04/04-04/10	Graded Online HW Assignment – Chapter 25		10	
04/08-04/10	Graded Online Quiz – Chapter 25	5		
04/11	Chapter 26 – Capital Investment Decisions			
04/13	Chapter 26 – Capital Investment Decisions			
04/11-04/17	Graded Online HW Assignment – Chapter 26		10	
04/15-04/17	Graded Online Quiz – Chapter 26	5		
04/18	Exam #3 – Chapters 22-23, 25-26			120
04/20	No Class			
04/25-05/01	No Class – Dead Week – Prepare for Final Exam			
05/02-05/08	Comprehensive Final Exam – All Principles Chapters			180
		60	96	540
		=====	=====	=====

This class schedule is tentative and subject to changes. You will be notified immediately via email of any changes.

COURSE REQUIREMENTS

Minimal Technical Skills Needed

/Using the learning management system, using Microsoft Word and PowerPoint, using presentation and graphing programs, etc.

Student Responsibilities and Tips for Success in the Course

Regularly logging in to the course website, amount of weekly study and participation time expected, etc. Be sure to read/study all chapters assigned before attempting graded homework, quizzes, and exams. Outline the chapter and work some of the problems found at the end of each chapter.

TECHNOLOGY REQUIREMENTS

All course sections offered by Texas A&M University–Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Technical requirements are as follows:

LMS requirements:

<https://community.brightspace.com/article/Brightspace-Platform-Requirements>

LMS browser support:

https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm

YouSeeU virtual classroom requirements:

<https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements>

ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at (903) 468-6000 or helpdesk@tamuc.edu.

Note: Personal computer and Internet connection problems do not excuse the requirement to complete all coursework in a timely and satisfactory manner. You need to have a backup method to deal with these inevitable problems. Such methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, at a local library, at office service companies, at Starbucks, at a TAMUC campus open computer lab, etc.

COMMUNICATION AND SUPPORT

If you have any questions or are having difficulties with the course material, please contact me via the information on p. 1 of this syllabus. I will respond to your email within at least 24 hours, and more likely within 12 hours unless circumstances prevent my doing so. I will email the class if these circumstances occur.

If you are having technical difficulties with any part of Brightspace, please contact Brightspace technical support at (877) 325-7778, or at <https://community.brightspace.com/support/s/contactsupport>

COURSE AND UNIVERSITY POLICIES/PROCEDURES

Course-Specific Policies/Procedures

See the data on p. 2 and following in this syllabus. The Pandemic situation may mean we will need to amend/modify the syllabus and/or class schedule at different times. Any such changes will be emailed to you immediately. I expect each of you to monitor your TAMUC email box on at least a once-a-day basis. Your TAMUC email box should **never** be classified as unable to accept an email because of being full.

University-Specific Procedures

- All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the Student Guidebook at <https://www.tamuc.edu/Admissions/onsStopShop/undergraduateAdmissions/studentGuidebook.aspx>
- You should also consult the Rules of Netiquette for more information regarding how to interact with other students in an online forum. Netiquette rules are at <http://www.albion.com/netiquette/corerules.html>
- Information on the attendance policy at TAMUC may be found at www.tamuc.edu/admissions/registrar/generalinformation/attendance.aspx, *Procedure 13.99.99.R0.01*, and www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf.

Drop/Withdrawal/Incomplete

Students who wish to drop a course or withdraw from the University are responsible for initiating this action. Again, **students** are responsible for these actions. Faculty have the option of initiating a course drop for a student who has excessive absences, but no student should assume the instructor is going to facilitate a drop. Drop date information is at www.tamuc.edu/admissions/registrar/academicCalendars/default.aspx.

Students who, because of circumstances beyond their control, are unable to attend classes during or after Dead Week will, upon approval of the instructor, receive a grade of incomplete ("X") in the course **providing** the student has a passing grade as of the date the incomplete is requested. An X grade 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 be changed automatically to a grade of F. If you feel your grade is incorrect, please contact me and explain your reasoning. If we agree your grade is incorrect, I will petition for a grade change. This petition must be approved by the department head and the dean, with final approval from the office of the registrar.

Academic Integrity

As a student at Texas A&M University-Commerce, you are expected to maintain high standards of integrity and honesty in all of your scholastic work. If you need further specific information, please see

www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf

ADA STATEMENT

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 which 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

Website:

www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/

Texas A&M University-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.

CAMPUS CONCEALED-CARRY STATEMENT

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 Texas A&M University-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of these location, please refer to www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf

Note: Pursuant to PC 46.035, the open carrying of handguns is prohibited on all Texas A&M University-Commerce campuses.

Report any violations immediately to the University police department, telephone (903) 886-5868, or call 911.