

ACCT 2302 Subject to Change

**Texas A&M University-Commerce
College of Business
Department of Accounting
Syllabus
Principles of Accounting II 2302-01W
Call #42388**

Summer I 2023

Instructor: Dr. Robert Rankin, CMA
Office: BA225
Email: robert.rankin@tamuc.edu (preferred contact method)
Office hours: By Appointment
Course Meeting Day/Time/Room: WEB

WEB 01W 42388

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

Course Materials

Required Text:

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

****Access to myAccountingLab is through D2L in the content section**

Authors: Miller-Nobles, Mattison, Matsumura

ISBN Hardbound: 9780134674568

ISBN Loose-leaf: 9780134642857

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 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 on time.
3. Prepare for examinations, and quizzes.

Teaching Procedures

This class will require that you read the material prior to completing any of the homework assignments and quizzes. Although many of the issues covered in your assignments, all the areas covered in the readings will not be part of the course work. The nature of this course is self-reflection. Do not assume because all assignments, quizzes and tests are open book that you will have sufficient time to complete if you have not prepared to complete the work. A separate schedule of due dates is provided in D2L under the folder labelled myAccountingLab schedule.

General Classroom Rules

The class is divided into three sections. All three sections are open at the beginning of the session with intermediate dues dates approximately 21 days for each section. Section 1 is due June 25th, Section 2 July 9th and Section 3 July 23rd. Homework, quizzes and exams completed after the due date will be assigned a 50 percent penalty.

	<u>Open*</u>	<u>Close**</u>
Chapter 14	6/5/2023	6/25/2023
Chapter 16	6/5/2023	6/25/2023
Chapter 22	6/5/2023	6/25/2023
Chapter 19	6/5/2023	6/25/2023
Exam 1	6/5/2023	6/25/2023
Chapter 20	6/5/2023	7/9/2023
Chapter 21	6/5/2023	7/9/2023
Chapter 22	6/5/2023	7/9/2023
Chapter 23	6/5/2023	7/9/2023
Exam 2	6/5/2023	7/9/2023
Chapter 24	6/5/2023	7/23/2023
Chapter 25	6/5/2023	7/23/2023
Chapter 26	6/5/2023	7/23/2023
Final	6/5/2023	7/23/2023

Consult the gradebook in D2L.

Course Evaluation:

Your final grade will be based upon the following items:

Possible Points:

Grade Determination				
<u>Activity</u>	<u>Number</u>	<u>Per Activity</u>	<u>Total Points</u>	<u>Percent</u>
Homework	10	10	100	20%
Exams Problems	3	60	180	36%
Exams Multiple Choice	3	40	120	24%
Quizzes	10	10	<u>100</u>	20%
Total			<u>500</u>	

**Exams are two parts multiple choice and problems in myAccountingLab. Be certain to complete both. **Final exam is comprehensive including materials from Chapter 4.*

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

<u>Dates</u>	<u>Topic (Zoom) 2PM</u>
Monday, June 12, 2023	Syllabus, D2L & myAccountingLab Discussion Chapter 14: The Statement of Cash Flows Chapter 16: Introduction to Managerial Accounting
	<i>Exam 1 Due, Sunday, June 25th, 11:00PM</i>
Monday, June 26, 2023	Chapter 20: Cost-Volume Profit Analysis Chapter 23: Flexible Budgets and Standard Cost Systems
	<i>Exam 2 Due Sunday, July 9th, 11:00PM</i>
Monday, July 10, 2023	Chapter 25: Short Term Business Decisions Chapter 26: Capital Investment Decisions
	<i>Exam 3 Due Sunday, July 23rd, 11:00PM</i>

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

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.

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