



Acct 2302 Principles of Accounting II

COURSE SYLLABUS: Fall 2023

INSTRUCTOR INFORMATION

Instructor: Hongmei Jia, PhD

Office Hours: by appointment

University Email / Preferred Form of Communication: hongmei.jia@tamuc.edu.

Communication Response Time: I will try to respond to all emails within 24 hours during the week. Emails sent after 4 p.m. on Friday will not receive a response until Monday. If you do not receive a response during those time frame, please re-send the email.

COURSE INFORMATION

Textbook and D2L Inclusive Access Required: Horngren's Financial & Managerial Accounting- The Managerial Chapters Plus MyAccountingLab with Pearson eText -- Access Card Package, 7/E **Authors: Miller-Nobles, Mattison, Matsumura **ISBN: 9780136503613, 9780136503743 paperback. Print copies can be ordered through MyAccountingLab (MAL) registration.

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 Embedded Assessment Objectives

Upon satisfactory completion of this course, students 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.

COURSE REQUIREMENTS

Grading

Final grades in this course will be based on the following scale:

A = 90%-100%

B = 80%-89%

C = 70%-79%

D = 60%-69%

F = 59% or Below

Assessments	points
Quizzes	200
Homework	200
Exam 1	200
Exam 2	200
Exam 3	200
Total points-----	1000

COURSE POLICIES

Homework/Quizzes/Exams – You need to go to D2L to complete homework, quizzes, and exams by the due date. There is no make-up homework/quiz. Make-up exams 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. A 30% late penalty may apply even if an extenuating circumstance exists. Students attending university sponsored events must provide necessary documentation to accommodate any make-up exam.

Late work – Due dates are posted on the syllabus and in D2L course. Assignments, exams, quizzes, etc. 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. A 30% late penalty may apply even if an extenuating circumstance exists.

Academic Dishonesty 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.

TECHNOLOGY REQUIREMENTS

- You will need regular access to a computer with a broadband Internet connection. The minimum computer requirements are:
 - 512 MB of RAM, 1 GB or more preferred
 - Broadband connection required courses are heavily video intensive
 - Video display capable of high-color 16-bit display 1024 x 768 or higher resolution
 - Sound card, which is usually integrated into your desktop or laptop computer
 - Speakers or headphones.
- Current anti-virus software must be installed and kept up to date.
- Both versions of Java (32 bit and 64 bit) must be installed and up to date on your machine. At a minimum Java 7, update 51, is required to support the learning management system. The most current version of Java can be downloaded at: JAVA web site <http://www.java.com/en/download/manual.jsp>
- Run a browser check through the Pearson LearningStudio Technical Requirements website. [Browser Check http://help.college.com/LS_Tech_Req_WebHelp/en-us/#LS_Technical_Requirements.htm#Browsset](http://help.college.com/LS_Tech_Req_WebHelp/en-us/#LS_Technical_Requirements.htm#Browsset)

Running the browser check will ensure your internet browser is supported.

Pop-ups are allowed.

JavaScript is enabled.

Cookies are enabled.

- You will need some additional free software (plug-ins) for enhanced web browsing. Ensure that you download the free versions of the following software:
 - [Adobe Reader https://get.adobe.com/reader/](https://get.adobe.com/reader/)
 - [Adobe Flash Player \(version 17 or later\) https://get.adobe.com/flashplayer/](https://get.adobe.com/flashplayer/)
 - [Adobe Shockwave Player https://get.adobe.com/shockwave/](https://get.adobe.com/shockwave/)

- [Apple Quick Time](http://www.apple.com/quicktime/download/) <http://www.apple.com/quicktime/download/>
- At a minimum, you must have Microsoft Office 2013, 2010, 2007 or Open Office. Microsoft Office is the standard office productivity software utilized by faculty, students, and staff. Microsoft Word is the standard word processing software, Microsoft Excel is the standard spreadsheet software, and Microsoft PowerPoint is the standard presentation software. Copying and pasting, along with attaching/uploading documents for assignment submission, will also be required. If you do not have Microsoft Office, you can check with the bookstore to see if they have any student copies.
- For additional information about system requirements, please see: [System Requirements for LearningStudio](https://secure.ecollege.com/tamuc/index.learn?action=technical) <https://secure.ecollege.com/tamuc/index.learn?action=technical>
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**Communication and Support:
Brightspace Support
Need Help?**

Student Support

If you have any questions or are having difficulties with the course material, please contact your Instructor.

Technical Support

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778 or click on the Live Chat or click on the words “click here” to submit an issue via email.



myLeo Support

Your myLeo email address is required to send and receive all student correspondence. Please email helpdesk@tamuc.edu or call us at 903-468-6000 with any questions about setting up your myLeo email account. You may also access information at [myLeo](https://leo.tamuc.edu). <https://leo.tamuc.edu>

Learner Support

The [One Stop Shop](http://www.tamuc.edu/admissions/onestopshop/) was created to serve you by providing as many resources as possible in one location. <http://www.tamuc.edu/admissions/onestopshop/>

The Academic Success Center provides academic resources to help you achieve academic success. <https://www.tamuc.edu/academic-success-center/>

COURSE AND UNIVERSITY PROCEDURES/POLICIES

TAMUC Attendance - Attendance is expected. The census date for this course are 12th day: September 13, 2023 and 20th day: September 25 , 2023 for additional important dates please review [Fall Census Date - A&M-Commerce Community Calendar \(tamuc.edu\)](#)

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: <https://www.tamuc.edu/student-disability-services/>

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)

[Code of Conduct - Texas A&M University-Commerce \(tamuc.edu\)](https://www.tamuc.edu/code-of-conduct)

Nondiscrimination Notice

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.

Concealed handgun – 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 or 9-1-1.

Syllabus Change Policy

The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. Any changes made to the syllabus will be announced in advance.

Course Coverage Schedule

Week/Date	Chapter	Homework due	Quiz due	Exam due
Aug 28	Introduction			
Sep 4	Chapter 1	Sep 10	Sep 10	
Sep 11	Chapter 1 & 2	Sep 17	Sep 17	
Sep 18	Chapter 2	Sep 24	Sep 24	
Sep 25	Exam 1 (Chap 1 and Chapter 2)			October 1
Oct 2	Chapter 4	Oct 8	Oct 8	
Oct 9	Chapter 5	Oct 15	Oct 15	
Oct 16	Chapter 6	Oct 22	Oct 22	
Oct 23	Exam 2 (Chap 4 – 6)			Oct 29
Oct 30	Chapter 7	Nov 5	Nov 5	
Nov 6	Chapter 8	Nov 12	Nov 12	
Nov 13	Chapter 9	Nov 19	Nov 19	
Nov 20	Thanksgiving Holiday			
Nov 27	Chapter 10	Dec 3	Dec 3	
Dec 4	Chapter 11	Dec 10	Dec 10	
Dec 11	Exam 3 (Chap 7 – 11)			Dec 14

The schedule printed above is subject to change at any time by the professor. You are responsible for any changes announced on D2L, or by email. The date is the date of the start of that particular week and not the date of events schedules during that week.