Instructor: Joe Abrokwa
Phone: 678-839-5323
Office: Adamson Hall - 204
Email: jabrokwa@westga.edu

Office Hrs: M & W 2:00 – 4:30
Tu. 9:00 – 12:00
1:00 – 3:00

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis.

I. Catalog Description:

The determination of cost in a manufacturing concern and the use and analysis of cost accounting information in planning and controlling operations.

II. Required Background or Experience:

A. Prerequisites: ACCT 2101; GPA 2.0

B. Prerequisite Justification: Knowledge of the basic accounting model is required for successful completion of ACCT 2102.

C. General Education (Core) Contributions: To complete assignments, critical thinking abilities developed in mathematics will be utilized.

III. Expected Outcomes:

A. Improve and display critical thinking and analytical abilities through problem solving and examinations. LG2; LG6; LG7.

B. Understand and apply managerial accounting principles to determine product cost. LG2; LG7.

C. Understand and apply managerial accounting principles in decision making. LG2; LG7.

D. Gain knowledge of budgeting and variance analysis. LG2; LG6; LG7.

E. Have a working knowledge of ethical, political, and legal considerations affecting managerial accounting. LG4

IV. Reading Materials:

V. Special or Unique Student Materials:

- A basic four-function pocket calculator is required for this course.
- This is the only type of calculator that may be used on tests—absolutely no graphic calculators are allowed to be used on tests.

VI. Special or Unique University Facilities:

- None

VII. Expanded Description of the Course and Instructional Method:

A. Expanded Description of the Course:

The emphasis of this course is on uses of accounting and financial data internal to the firm, how the numbers are developed and what they mean. The course first introduces students to product and service costing techniques. Second, techniques for business planning and control are introduced. The primary setting for the course is the manufacturing environment. The concepts and methodologies introduced are transferable to other forms of business and non-business organizations.

B. Instructional Methods:

Lecture and Problem Solving:
- Product costing, planning, and control models are presented and appropriate problems are worked to illustrate concepts and procedures.

VIII. Methods of Evaluating Outcome:

A. Evaluation Tools  

<table>
<thead>
<tr>
<th>Evaluation Tools</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>On-line quizzes (Best 10 of 11)</td>
<td>50</td>
</tr>
<tr>
<td>Test 1</td>
<td>100</td>
</tr>
<tr>
<td>Test 2</td>
<td>100</td>
</tr>
<tr>
<td>Test 3</td>
<td>100</td>
</tr>
<tr>
<td>Test 4</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>450</td>
</tr>
</tbody>
</table>

Missed Test: If you must miss a test, contact me before the test is given if at all possible. Make-up exams will be given only for verified emergency reasons. Students who do not follow these guidelines may receive a zero for a missed exam.

B. Learning Domains:

1) Cognitive: Knowledge; Comprehension; Application; Analysis; Synthesis; Evaluation.
2) Affective: Receiving; Responding; Valuing; Organization.
IX. Instructor Comments:

A. Administrative Policies
   a. As this is an online course, the primary method of communication will be Email. You may use either your westga.edu email address or the CourseDen email associated with the course section. I will send most information via CourseDen email and CourseDen announcements.

   b. Grades will be posted in CourseDen.

B. Attendance Policy and Required Work:
   i. Scheduled Quizzes and Tests:
      **Quizzes.** All quizzes are available in CourseDen. You must complete each quiz before the indicated deadline. You are allowed two attempts on each quiz. You may use any resource (books, internet, etc.), except direct human assistance, for the quizzes. There are 11 quizzes in all, 10 of which will be used in computing your quiz grade.

      **Tests.** There will be four tests and **you must to be physically present to take each test and identification will be required.** The tests will be non cumulative and will carry equal weight.

   ii. General: You are responsible for knowledge of any administrative announcements (test information, schedule changes, etc.) that are distributed via email or CourseDen announcements.
### ACCT 2102 Online Detailed Course Outline

<table>
<thead>
<tr>
<th>Module</th>
<th>Chapter</th>
<th>Topic</th>
<th>Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>The Changing Role of Managerial Accounting</td>
<td>August 22 – 28, 2011</td>
</tr>
<tr>
<td>2</td>
<td>2</td>
<td>Basic Cost Management Concepts</td>
<td>August 29 – Sept 4, 2011</td>
</tr>
<tr>
<td>3</td>
<td>3</td>
<td>Product Costing and Cost Accumulation</td>
<td>Sept. 6 – 11, 2011</td>
</tr>
</tbody>
</table>

**Test 1**  
Chapters 1, 2, & 3.  
September 12, 2011.

- 4  
  Process Costing and Hybrid Costing Systems  
  Sept. 12 – 18, 2011
- 5  
  Activity – Based Costing  
  Sept. 19 – 25, 2011
- 6  
  Activity Analysis, Cost Behavior & Estimation  
  Sept. 26 – Oct. 2, 2011

**Test 2**  
Chapters 4, 5 & 6.  
October 3, 2011.

- 7  
  Cost-Volume-Profit Analysis  
  Oct. 3 – 9, 2011

**Note**  
Last Day to withdraw with a grade of W  
October 14, 2011.

- 8  
  Profit Planning and Activity-Based Budgeting  
  Oct. 10 – 16, 2011
- 9  
  Standard Costing and the Balanced Scorecard  
- 10  
  Flexible Budgeting and Mgmt. Of Overheads  
  Oct. 24 - 30, 2011

**Test 3**  
Chapters 7, 9, 10 & 11.  
October 31, 2011

- 11  
  Responsibility Accounting  
  Oct. 31 – 6, 2011
- 12  
  Investment Centers Only  
  Nov. 7 – 13, 2011
- 13  
  Decision Making: Relevant Costs  
  Nov. 14– 30, 2011

**Test 4 - Final Exam**  
Chapters 12, 13 & 14  
Saturday, December 3, 2011.

**NOTE:** For all chapters, ignore the appendix.
Note 1: This course covers the following AACSB perspectives:
- ethics
- written communications
- oral communications

Note 2: This course covers the following teaching objectives:
- develops analytical thinking skills.
- integrates functional areas of business.
- develops interpersonal skills.

Note 3: my.westga.edu
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Note 4: Extra credit
There is no extra credit in this course.

Note 5: Work from other courses
Work submitted for credit in other courses will not be accepted for credit in this course.

Note 6: Final Grades
The instructor does not give the final grade. The final grade is the grade the student earned during the semester due to course work, exams, quizzes, assigned work, etc. Don’t bother asking the instructor to “improve” a final grade.