ACCT 2102 - Principles of Accounting II
Expanded Course Outline
Monday and Wednesday
Spring 2012

Instructor: Linxiao Liu
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Phone: 678-839-4817
E-Mail: lliu@westga.edu

Classroom: Adamson Hall A-217
Office Hrs: M, W 9:30 a.m. - 11:30 a.m.
M, W 2:00 p.m. - 3:30 p.m.
T 8:30 a.m. - 11:30 a.m.

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 (www.westga.edu/accfin/outcomes.htm):
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:
- Required – McGraw-Hill CONNECT Online Homework.

NOTE: Included with your text is a web site authorization number. This site has resources that are designed to help you with the course. Please try out the site.
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       Points

      On-line quizzes       50     Two (2) attempts per quiz
      Test 1                100
      Test 2                100
      Test 3                100
      Test 4                100
      Test 5                100
      Total                550

      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.

      On-line Homework: You will need to register at McGraw Hill Connect Accounting in order to be able to do the On-line Homework. The instructions for registering at Connect will be provided to you separately. The homework assignments have deadlines and the deadlines will be strictly enforced, so do not ask the instructor to reset any homework for you if you miss it.
B. Learning Domains:

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

IX. Instructor Comments:

A. Disruptive behavior will be handled as stated in the Student Conduct Code 3.00 (Appendix A in the Student Handbook). Examples of disruptive behavior are listed in the Handbook.

Behavior that is of particular concern recently is the use of cell phones, pages, and electronic games:

- No pagers, cell phones, musical calculators, or games may be used during class. If you forget to turn off your cell phone and it rings (or vibrates), please turn it off immediately. DO NOT check to see who is calling (or texting) before you turn off your phone.
- DO NOT leave class to answer a phone call. If you are expecting an important call, make arrangements to receive it outside of class.
- DO NOT play games, text, Twitter, or access Facebook/My Space during class.

B. Leaving class early without pre-approving it with the instructor is disruptive to the class.
   **A student who leaves early may be counted absent for that day**

C. It is the student’s responsibility to be on time. A tardy may count as an absence.

D. Academic dishonesty will result in dismissal from the class with the grade of F.
X. Daily Course Outline:

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/09</td>
<td>M</td>
<td>Chapter 1 (Introduction)</td>
</tr>
<tr>
<td>01/11</td>
<td>W</td>
<td>Continue Ch. 1</td>
</tr>
<tr>
<td>01/16</td>
<td>M</td>
<td>MLK Holiday – No class</td>
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<tr>
<td>01/18</td>
<td>W</td>
<td>Chapter 2 (Cost Concepts)</td>
</tr>
<tr>
<td>01/23</td>
<td>M</td>
<td>Continue Ch.2</td>
</tr>
<tr>
<td>01/25</td>
<td>W</td>
<td>Continue Ch.2</td>
</tr>
<tr>
<td>01/30</td>
<td>M</td>
<td>Test 1 (Ch 1 &amp; 2)</td>
</tr>
<tr>
<td>02/01</td>
<td>W</td>
<td>Chapter 3 (Cost Behavior)</td>
</tr>
<tr>
<td>02/06</td>
<td>M</td>
<td>Continue Ch. 3</td>
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<tr>
<td>02/08</td>
<td>W</td>
<td>Chapter 4 (CVP)</td>
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<tr>
<td>02/13</td>
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<td>Continue Ch. 4</td>
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<td>02/15</td>
<td>W</td>
<td>Continue Ch. 4</td>
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<tr>
<td>02/20</td>
<td>M</td>
<td>Test 2 (Ch 3 &amp; 4)</td>
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<tr>
<td>02/22</td>
<td>W</td>
<td>Chapter 7 (ABC)</td>
</tr>
<tr>
<td>02/27</td>
<td>M</td>
<td>Continue Ch. 7</td>
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Last day to withdraw with a grade of W is Friday, March 2

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
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<tbody>
<tr>
<td>02/29</td>
<td>W</td>
<td>Chapter 8 (Profit Planning)</td>
</tr>
<tr>
<td>03/05</td>
<td>M</td>
<td>Continue Ch. 8</td>
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<tr>
<td>03/07</td>
<td>W</td>
<td>Continue Ch. 8</td>
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<tr>
<td>03/12</td>
<td>M</td>
<td>Test 3 (Ch 7, 8)</td>
</tr>
<tr>
<td>03/14</td>
<td>W</td>
<td>Chapter 9 (Flexible Budgets)</td>
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</tbody>
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Spring Break – March 19 – 23

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
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</thead>
<tbody>
<tr>
<td>03/26</td>
<td>M</td>
<td>Continue Ch. 9</td>
</tr>
<tr>
<td>03/28</td>
<td>W</td>
<td>Chapter 10 (Standard Costs)</td>
</tr>
<tr>
<td>04/02</td>
<td>M</td>
<td>Continue Chapter 10</td>
</tr>
<tr>
<td>04/04</td>
<td>W</td>
<td>Test 4 (Ch 9 &amp; 10)</td>
</tr>
<tr>
<td>04/09</td>
<td>M</td>
<td>Chapter 11 (Segment Rptg)</td>
</tr>
<tr>
<td>04/11</td>
<td>W</td>
<td>Continue Ch. 11</td>
</tr>
<tr>
<td>04/16</td>
<td>M</td>
<td>Chapter 12 (Decision Analysis)</td>
</tr>
<tr>
<td>04/18</td>
<td>W</td>
<td>Continue Ch. 12</td>
</tr>
<tr>
<td>04/21</td>
<td>Sat.</td>
<td>Test 5 (Ch 11, 12)</td>
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</table>
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
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. The UWG e-mail account is the address where e-mail messages to the class will be sent.

Note 4: Extra credit
There is no extra credit in this course beyond that explicitly stated in the course syllabus.

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.