ACCT 2102 - Principles of Accounting II
Expanded Course Outline
Summer 2012

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

Classroom: Adamson Hall 117
Class Hrs: MTWRF 3:00 pm-5:15 pm
Office Hrs: MTWRF 1:00 pm-3:00 pm

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:


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

<table>
<thead>
<tr>
<th>Evaluation Tools</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test 1</td>
<td>100</td>
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<tr>
<td>Test 2</td>
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<tr>
<td>Test 3</td>
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<td>Test 5</td>
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<td>Total</td>
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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. 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. I will take roll each day. Absences will be taken into consideration if a student’s final grade is “borderline”. Arriving to class late and/or leaving class early without pre-approving it with the instructor is disruptive to the class. **A student who arrives late and/or leaves early may be counted absent for that day**

C. Academic dishonesty will result in dismissal from the class with the grade of F.

D. My motto: “I do not give grades, you earn them. You are responsible for your actions and any adverse consequences that may follow.” Having said that, I will help you in any way possible to succeed in this class. Please take advantage of my office hours. Also, I hope you will let me know if I can do anything else to help you (short of giving you the test answers!)

X. Other Miscellaneous, But Important Information:

American Disabilities Act
It is the policy of UWG to accommodate students with disabilities, pursuant to federal, state law and UWG’s commitment to equal educational opportunities. Please contact Disability Services for more information (272 Parker Hall; (678) 839-6428).

Academic Integrity
The following is an excerpt from the UWG Student Handbook:

Honor Code
At the University of West Georgia we believe that academic and personal integrity are based upon honesty, trust, fairness, respect and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism*, cheating*, fabrication*, aid of academic dishonesty, lying, bribery or threats, and stealing.

Definitions
Cheating: “using or attempting to use unauthorized materials, information or study aids”
Fabrication: “falsification or unauthorized invention of any information or citation”
Plagiarism: “representing the words or ideas of another as one’s own. Direct quotations must be indicated and ideas of another must be appropriately acknowledged”

I take the Honor Code **very seriously**. Anyone caught violating the Honor Code will be subjected to the harshest punishment allowed by University guidelines.

**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. Any announcements related to this class will be sent to your my.westga.edu account.

**Extra Credit**
There is no extra credit in this course beyond that explicitly stated in the course syllabus.

**Work from other Courses**
Work submitted for credit in other courses will not be accepted for credit in this course.
<table>
<thead>
<tr>
<th>Date</th>
<th>Class #</th>
<th>Chapter</th>
<th>Exercises</th>
<th>Problems</th>
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<tbody>
<tr>
<td>M 6/04</td>
<td>1</td>
<td>Chapter 1 and 2</td>
<td>(Ch 1) 1,2</td>
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<tr>
<td>T 6/05</td>
<td>2</td>
<td>Chapter 2</td>
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<td>Chapter 9 &amp; 10</td>
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<td>TEST 4 (Ch 9, 10)</td>
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<td>T 6/26</td>
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<td>W 6/27</td>
<td>18</td>
<td>Reading day</td>
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<td>19</td>
<td>Test 5 (Ch 11, 12) from 3:00pm to 5:00pm</td>
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