Instructor: Linxiao Liu  
Office Hrs: MTWRF 1:00 pm-3:00 pm  
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E-Mail: lliu@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.

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:

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.

VIII. Methods of Evaluating Outcome:

<table>
<thead>
<tr>
<th>Evaluation Tools</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>On-line Quizzes (Best 10 of 12)</td>
<td>50 Two (2) attempts per quiz</td>
</tr>
<tr>
<td>Test 1</td>
<td>100</td>
</tr>
<tr>
<td>Test 2</td>
<td>100</td>
</tr>
<tr>
<td>Final test</td>
<td>150</td>
</tr>
<tr>
<td>Total</td>
<td>400</td>
</tr>
</tbody>
</table>

B. Learning Domains:

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

IX. Instructor Comments:

A. Administrative Policies

- As this is an online course, the primary method of communication will be Email. **Please contact me at lliu@westga.edu. Please use “ACCT2102” as your email subject. I do not use CourseDen email for communication purpose.**

- All course materials and your grades will be posted in CourseDen.

B. Attendance Policy and Required Work:

- **Quizzes:** All quizzes are available in CourseDen. You must complete each quiz before the indicated deadline. You are allowed two attempts on each quiz. The higher score is retained.
for grading purposes. There are 12 quizzes in total and only the best 10 will be counted toward your final grade.

- **Tests**: There will be three tests in total. The first two tests are online and you must complete the tests during the scheduled time period. The final exam is on campus. **You must be physically present to take the final test and identification will be required.**

C. **General:**

- You are responsible for knowledge of any administrative announcements (test information, schedule changes, etc.) that are distributed via email or CourseDen announcements.
# X. ACCT2102 Online Course Outline

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
<th>Time period</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The changing role of managerial accounting in a dynamic business environment</td>
<td>June 3-4</td>
</tr>
<tr>
<td>2</td>
<td>Basic cost management concepts and accounting for customization operations</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Product costing and cost accumulation in a batch production environment</td>
<td>June 5-10</td>
</tr>
<tr>
<td>5</td>
<td>Activity-based costing and management</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Online test1 covers chapters 1, 2, 3 and 5</strong></td>
<td>June 16</td>
</tr>
<tr>
<td>6</td>
<td>Activity analysis, cost behavior, and cost estimation</td>
<td>June 11-14</td>
</tr>
<tr>
<td>7</td>
<td>Cost-volume-profit analysis</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Profit planning and activity-based budgeting</td>
<td>June 15-19</td>
</tr>
<tr>
<td>10</td>
<td>Standard costing, operational performance measures, and the balanced scorecard</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Online test2 covers chapters 6, 7, 9 and 10</strong></td>
<td>June 23</td>
</tr>
<tr>
<td>11</td>
<td>Flexible budgeting and the management of overhead and support activity costs</td>
<td>June 20-23</td>
</tr>
<tr>
<td>12</td>
<td>Responsibility accounting, quality control, and environmental cost management</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Investment centers and transfer pricing</td>
<td>June 24-26</td>
</tr>
<tr>
<td>14</td>
<td>Decision making: relevant costs and benefits</td>
<td></td>
</tr>
</tbody>
</table>

**In-class final test which covers chapters 11, 12, 13 and 14 will be given at 8:00 p.m. on Thursday, June 27 in RCOB 1201**

**Required deadlines:**
- June 13: Deadline to withdraw with a grade of W
- June 16: Quizzes for chapters 1, 2, 3, and 5 and test1
- June 23: Quizzes for chapters 6, 7, 9 and 10 and test2
- June 27: Quizzes for chapters 11, 12, 13 and 14
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 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.