ACCT 2102 - Principles of Accounting II
Expanded Course Outline
Syllabus - Online Course
Summer 2014

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Additional Contact Information:
Please send all email to my UWG account (lliu@westga.edu). Please use “ACCT 2102” as the subject in your email. I will try to check my email as often as possible, but at times there may be a 24-48 hour time lag before I can respond. If you have a question that needs immediate attention, call me at my cell number: 210-260-3826 (leave a message if I am not available to take your call).

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>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>On-line Quizzes</td>
<td>50</td>
<td>Four (4) attempts per quiz</td>
</tr>
<tr>
<td>Midterm Exam (on line)</td>
<td>150</td>
<td></td>
</tr>
<tr>
<td>Final Exam (in class)</td>
<td>150</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>350</td>
<td></td>
</tr>
</tbody>
</table>

Grading Scale

<table>
<thead>
<tr>
<th>Points Earned</th>
<th>Percent</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>315-350</td>
<td>90-100</td>
<td>A</td>
</tr>
<tr>
<td>280-314</td>
<td>80-89</td>
<td>B</td>
</tr>
<tr>
<td>245-279</td>
<td>70-79</td>
<td>C</td>
</tr>
<tr>
<td>210-244</td>
<td>60-69</td>
<td>D</td>
</tr>
<tr>
<td>Below 210</td>
<td>Below 60</td>
<td>F</td>
</tr>
</tbody>
</table>

On-line Quizzes (50 total points):

All the chapters have quizzes which have to be completed before the scheduled deadline. No make-up quizzes are given under any circumstances. Failure to take a quiz during the scheduled time will result in a score of zero for that quiz. You have four attempts per quiz and the higher score is retained for grade purposes (Note: The quizzes may change each time they are opened). There are 10 quizzes in total.
Exams (300 total points):

There will be two tests in this class. The midterm exam is on CourseDen and must be completed before the scheduled deadline. **No make-up online test is given under any circumstances.** Failure to take an online test during the scheduled time will result in a score of zero for that test. The final exam will be given in class at **2:00 P.M. on Saturday, May 24 at 217 Adamson.** You must be physically present to take the test and you must bring identification. Your ID will be checked when you submit your test. If you can not take the final test at the scheduled time, please contact me as soon as possible. **You may bring two pages of handwritten notes (you may write on front and back of both pages).**

**There are corresponding sample exams in CourseDen for all exams.** Sample exams are provided as study aides. Sample exams can increase your exam scores, but cannot lower your scores. If your highest sample exam score is lower than your actual exam score, you keep your actual exam score. If your highest score on the sample exam is greater than your actual exam score, your exam score will be calculated as:

Exam Score = (1/4)(Sample Exam Score) + (3/4)(Actual Exam Score).

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. General:

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

C. Code of Conduct:

- Honesty and integrity are necessary to the academic and professional functions of business. Dishonesty undermines the foundation of the academic environment. Improper academic conduct shall be interpreted to mean the obtaining and using of information during an examination by means other than those permitted by the instructor, including supplying such information to other students. All forms of academic dishonesty, including cheating, plagiarism, and falsification of academic records are subject to disciplinary action. Please read and adhere to the UWG Honor Code: [http://www.westga.edu/handbook/59.php](http://www.westga.edu/handbook/59.php).
<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>May 5</td>
</tr>
<tr>
<td>2</td>
<td>Basic cost management concepts and accounting for customization operations</td>
<td>May 6-8</td>
</tr>
<tr>
<td>3</td>
<td>Product costing and cost accumulation in a batch production environment</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Activity-based costing and management</td>
<td>May 9-13</td>
</tr>
<tr>
<td>6</td>
<td>Activity analysis, cost behavior, and cost estimation</td>
<td></td>
</tr>
</tbody>
</table>

**Midterm exam covers chapters 1, 2, 3, 5 and 6**

Available on May 14 and closed on May 18

| 7       | Cost-volume-profit analysis                                         | May 14-15         |
| 9       | Profit planning and activity-based budgeting                        | May 16-19         |
| 10      | Standard costing, operational performance measures, and the balanced scorecard |                   |
| 11      | Flexible budgeting and the management of overhead and support activity costs | May 20-21         |
| 14      | Decision making: relevant costs and benefits                        |                   |

**In-class final test which covers chapters 7, 9, 10, 11 and 14 will be given at 2:00 p.m. on Saturday, May 24 in Adamson Hall 217**

Notes:
All quizzes open when the class begins. Quizzes and online tests close at 11:59pm on the dates shown below.

**Required deadlines:**
- May 13    Quizzes for chapters 1, 2, 3, 5 and 6
- May 18    Midterm exam
- May 23    Quizzes for chapters 7, 9, 10, 11 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
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.