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>A. Evaluation Tools</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>On-line Quizzes (Best 10 of 12)</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>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 jabrokwa@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 will be given from 11:00-1:30 p.m. on Saturday, April 18, in Carrollton. Location will be announced later. **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>January 5 – January 17.</td>
</tr>
<tr>
<td>2</td>
<td>Basic cost management concepts.</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Product costing and cost accumulation in a batch production environment</td>
<td>January 18 – January 31</td>
</tr>
<tr>
<td>5</td>
<td>Activity-based costing and management</td>
<td></td>
</tr>
</tbody>
</table>

**Online Test 1 covers chapters 1, 2, 3 and 5**

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
<th>Time period</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Activity analysis, cost behavior, and cost estimation</td>
<td>February 2 – February 14.</td>
</tr>
<tr>
<td>7</td>
<td>Cost-volume-profit analysis</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Financial planning and analysis: The Master Budget</td>
<td>February 15 – February 28</td>
</tr>
<tr>
<td>10</td>
<td>Standard costing and analysis of direct costs.</td>
<td></td>
</tr>
</tbody>
</table>

**Online Test 2 covers chapters 6, 7, 9 and 10**

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
<th>Time period</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Flexible budgeting and analysis of overhead costs</td>
<td>March 2 – March 14</td>
</tr>
<tr>
<td>12</td>
<td>Responsibility accounting and operational performance measurements</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Investment centers</td>
<td>March 22 – April 18</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 from 11:00-1:30 p.m. on Saturday, April 18, in Carrollton. Location to be announced.**

**Required deadlines:**
- **February 27** Deadline to withdraw with a grade of W
- **February 1** Quizzes for chapters 1, 2, 3, and 5 and Test 1
- **March 1** Quizzes for chapters 6, 7, 9 and 10 and Test 2
- **April 18** 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.

Note 7: Student Rights and Responsibilities

Please carefully review the information at the following link:
http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf
The document at this link contains important information pertaining to your rights and responsibilities in this class. Because these statements are updated as federal, state, university, and accreditation standards change, you should review the information each semester.

Note 8: Credit Hour Policy (3 credit hours)

Students in this class will spend 150 minutes per week with faculty instruction (either face-to-face or online). Generally, students can expect to spend about 450 minutes of class work outside of the classroom each week. This out-of-class work may include, but not limited to, readings, assignments, projects, group work, research and test preparation. The amount of out of class time required for a given outcome will vary by student.