

Principles of Accounting II

ACCT-2102

Spring 2021 Section E04 3 Credits 01/09/2021 to 05/11/2021 Modified 01/08/2021

Description

A study of underlying theory and application of managerial accounting concepts. Requires overall GPA of 2.0.

Requisites

Prerequisites:

ACCT 2101 and GPA 2.00 or above required 2.0

Corequisites:

Contact Information

Instructor: Dr. Mahmud Hossain

Email: mhossain@westga.edu

Phone: 678-839-4819

Meeting Times

Materials

Managerial Accounting: The Cornerstone of Business Decision Making

Author: Mowen/Hansen/Heitger

Publisher: Cengage

Edition: 7

ISBN: 978-1-337-11577-3

Cengage Unlimited

Cengage Unlimited used for online homework (includes eBook).

Note: Can be purchased for 1 term (4 months), (12 months), or (24 months).

See options below:

ISBN Length of Access

9780357700037 PAC CENGAGE UNLIMITED 4 MONTH

9780357700037 PAC CENGAGE UNLIMITED 12 MONTH

9780357700051 PAC CENGAGE UNLIMITED 24 MONTH

Outcomes

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.

Evaluation

Criteria

On-line Homework 50 Points Exam 1 100 Points

Exam 2 100 Points

Exam 3 100 Points

Exam 4 100 Points

Exam 5 100 Points

Total 550 Points

Breakdown

The table below presents the points used to calculate final grades.

Points Earned	Percent	Grade
495-550	90-100	A
440-494	80-89	B
385-439	70-79	C
330-384	60-69	D
Below 330	Below 60	F

Assignments

Online Homework Assignments for each chapter in Cengage.

Schedule

Tentative Course Schedule (subject to change):

When	Topic	Notes
Online Video Lectures & HW 01/09 - 01/17/2021 Online - Courseden	Course Overview and Chapter 2 (Basic Managerial Accounting Concepts – Exclude Objective 3)	
Martin Luther King, Jr. Day - No coursework 01/18/2021	Martin Luther King, Jr. Day - No Coursework	
Online Video Lectures & HW 01/19 - 01/24/2021 Online - Courseden	Chapter 3 (Cost Behavior and Forecasting – Exclude Example 3.5 through the end of the chapter)	
Online Video Lectures & HW 01/25 - 01/31/2021 Online - Courseden	Chapter 3 (continued)	
Exam 1 02/01/2021 Online - Courseden	Exam 1 Chapters 2 & 3	
Online Video Lectures & HW 02/01 - 02/07/2021 Online - Courseden	Chapter 4 (Job-order Costing and Overhead Application – Exclude Accounting for COGS & Objectives 5 & 6)	
Online Video Lectures & HW 02/08 - 02/14/2021 Online - Courseden	Chapter 4 (continued)	

Online Video Lectures & HW 02/15 - 02/21/2021 Online - Courseden	Chapter 5 (Activity-Based-Costing and Management – Exclude Objectives 3 and 4)	
Exam 2 02/22/2021	Exam 2 – Chapters 4 & 5	
Online Video Lectures & HW 02/22 - 02/28/2021 Online - Courseden	Chapter 7 (Cost-Volume-Profit Analysis – Exclude Objective 4 to Exhibit 7.7; exclude Exhibit 7.9, Sensitivity Analysis & CVP)	
Online Video Lectures & HW 03/01 - 03/07/2021 Online - Courseden	Chapter 7 (continued)	
Online Video Lectures & HW 03/08 - 03/09/2021 Online - Courseden	Chapter 7 (continued)	
Exam 3 03/10/2020	Exam 3 Chapter 7	
Spring Break - No classes or coursework 03/15 - 03/21/2021	Spring Break!!!	
Online Video Lectures & HW 03/22 - 03/28/2021 Online - Courseden	Chapter 8 (Tactical Decision Making and Relevant Analysis – Exclude Multiple Constrained Resources & Objective 4)	
Online Video Lectures & HW 03/29 - 04/04/2021 Online - Courseden	Chapter 9 (Profit Planning and Flexible Budgets – Exclude Examples 9.5, 9.6, 9.7, & 9.9)	

<i>Exam 4</i> <i>04/05/2021</i>	<i>Exam 4 – Chapters 8 & 9</i>	
Online Video Lectures & HW 04/05 - 04/11/2021 Online - Courseden	Chapter 10 (Standard Costing and Variance Analysis – Exclude Objective 1, Example 10.10, 10.11, & Appendix 10A)	
Online Video Lectures & HW 04/12 - 04/18/2021 Online - Courseden	Chapter 10 (continued)	
Online Video Lectures & HW 04/19 - 04/25/2021 Online - Courseden	Chapter 11 (Performance Evaluation and Decentralization – Exclude Objective 4 & Appendix 11A)	
Study for Final Exam 04/26-05/01/2021	Chapter 11 (continued)	
<i>Final Exam</i> <i>05/01/2021</i>	<i>Final Exam</i>	

College/School Policies

Wolf Pact

Having read the Honor Code for the University of West Georgia, I understand and accept my responsibility to uphold the values described therein and to conduct myself in a manner that will reflect the values of UWG and the Richards College of Business so as to respect the rights of all UWG community members. As a UWG student, I will represent myself truthfully and complete all academic assignments honestly and within the parameters set by my instructor.

I understand and accept that if I am found guilty of violations (through processes due me as a UWG student and outlined in the UWG Student Handbook), penalties will be imposed.

I also recognize that my responsibility includes a willingness to confront members of the UWG community if I feel there has been a violation of the Honor Code.

Ultimately, I will conduct myself in a manner that promotes UWG as the best place to work, learn, and succeed for my generation, and those to come!

About the Richards College of Business

Vision

To become a globally recognized college of business preparing forward-thinking, responsible leaders.

Mission

We are in the business of transforming lives through education, engagement, and experiences.

Strategic Goals and Values

Student Success

Admit quality students and provide them with an education that is rich in experiences and engagement opportunities to prepare them to be effective and ethical professionals.

Academic Success

Recruit, retain and develop faculty and staff by providing sufficient resources to support dynamic and up-to-date bachelor and master-level curricula, to conduct research and other professional activities, and to support engagement with all stakeholders.

Operational Success

Recruit, retain and develop administrative management and staff personnel to manage, develop and support infrastructure and those activities that build internal and external partnerships while working in an ever-changing environment.

Ethical Values

The Richards College of Business community (administrators, faculty, staff, students, and business partners) share a commitment to the principles of honesty and integrity in interactions and undertakings, accountability for personal behavior, and respect for the rights, differences, and dignity of others. In addition, we strive to continuously improve our abilities to recognize unethical behavior and to make ethical and moral decisions.

Institutional Policies

Academic Support

Accessibility Services: Students with a documented disability may work with UWG Accessibility Services to receive essential services specific to their disability. All entitlements to accommodations are based on documentation and USG Board of Regents standards. If a student needs course adaptations or accommodations because of a disability or chronic illness, or if he/she needs to make special arrangements in case the building must be evacuated, the student should notify his/her instructor in writing and provide a copy of his/her Student Accommodations Report (SAR), which is available only from Accessibility Services. Faculty cannot offer accommodations without timely receipt of the SAR; further, no retroactive accommodations will be given. For more information, please contact [Accessibility Services \(https://www.westga.edu/student-services/counseling/accessibility-services.php\)](https://www.westga.edu/student-services/counseling/accessibility-services.php).

Center for Academic Success: The [Center for Academic Success \(http://www.westga.edu/cas/\)](http://www.westga.edu/cas/) provides services, programs, and opportunities to help all undergraduate students succeed academically. For more information, contact them: 678-839-6280 or cas@westga.edu.

University Writing Center: The [University Writing Center \(https://www.westga.edu/writing/\)](https://www.westga.edu/writing/) assists students with all areas of the writing process. For more information, contact them: 678-839-6513 or writing@westga.edu.

Online Courses

UWG takes students' privacy concerns seriously: technology-enhanced and partially and fully online courses use sites and entities beyond UWG and students have the right to know the privacy policies of these entities. For more information on privacy and accessibility for the most commonly used sites, as well as technology requirements visit the [UWG Online \(https://uwgonline.westga.edu/\)](https://uwgonline.westga.edu/) site.

Students enrolled in online courses can find answers to many of their questions in the [Online/Off-Campus Student Guide \(http://uwgonline.westga.edu/online-student-guide.php\)](http://uwgonline.westga.edu/online-student-guide.php).

If a student is experiencing distress and needs help, please see the resources available at the [UWG Cares \(http://www.westga.edu/UWGCares/\)](http://www.westga.edu/UWGCares/) site. [Online counseling \(https://www.westga.edu/student-services/counseling/index.php\)](https://www.westga.edu/student-services/counseling/index.php) is also available for online students.

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.

The University of West Georgia maintains and monitors a confidential Academic Dishonesty Tracking System. This database collects and reports patterns of repeated student violations across all the Colleges, the Ingram Library, and the School of Nursing. Each incidence of academic dishonesty is subject to review and consideration by the instructor, and is subject to a range of academic penalties including, but not limited to, failing the assignment and/or failing the course. Student conduct sanctions range from verbal warning to suspension or expulsion depending on the magnitude of the offense and/or number of offenses. The incident becomes part of the student's conduct record at UWG.

Additionally, the student is responsible for safeguarding his/her computer account. The student's account and network connection are for his/her individual use. A computer account is to be used only by the person to whom it has been issued. The student is responsible for all actions originating through his/her account or network connection. Students must not impersonate others or misrepresent or conceal their identities in electronic messages and actions. For more information on the University of West Georgia Honor Code, please see the [Student Handbook \(https://www.westga.edu/administration/vpsa/handbook-code-of-conduct.php\)](https://www.westga.edu/administration/vpsa/handbook-code-of-conduct.php).

UWG Email Policy

University of West Georgia students are provided a MyUWG e-mail account. The University considers this account to be an official means of communication between the University and the student. The purpose of the official use of the student e-mail account is to provide an effective means of communicating important university related information to UWG students in a timely manner. It is the student's responsibility to check his or her email.

Credit Hour Policy

The University of West Georgia grants one semester hour of credit for work equivalent to a minimum of one hour (50 minutes) of in-class or other direct faculty instruction AND two hours of student work outside of class per week for approximately fifteen weeks. For each course, the course syllabus will document the amount of in-class (or other direct faculty instruction) and out-of-class work required to earn the credit hour(s) assigned to the course. Out-of-class work will include all forms of credit-bearing activity, including but not limited to assignments, readings, observations, and musical practice. Where available, the university grants academic credit for students who verify via competency-based testing, that they have accomplished the learning outcomes associated with a course that would normally meet the requirements outlined above (e.g. AP credit, CLEP, and departmental exams).

HB 280 (Campus Carry)

UWG follows University System of Georgia (USG) guidance: http://www.usg.edu/hb280/additional_information# (http://www.usg.edu/hb280/additional_information)

You may also visit our website for help with USG Guidance: <https://www.westga.edu/police/campus-carry.php> (<https://www.westga.edu/police/campus-carry.php>)

Mental Health Support

If you or another student find that you are experiencing a mental health issue, free confidential services are available on campus in the [Counseling Center](#). Students who have experienced sexual or domestic violence may receive confidential medical and advocacy services with the Patient Advocates in [Health Services](#). To report a concern anonymously, please go to [UWGCares](#).

ELL Resources

If you are a student having difficulty with English language skills, and / or U.S. culture is not your home culture, specialized resources are available to help you succeed. Please visit the [E.L.L. resource page](#) for more information.

COVID-19

Proctored Exams/Online Instruction: Students should be aware and plan ahead for the possibility of having to complete all courses and/or exams online or in a proctored environment. This means talking with your instructors about what minimum technical requirements (software and hardware) will be required should your class move online or a student's personal needs dictate. This also includes making plans for internet access at whatever location participation may occur.

Virtual or in-person proctored exams, if your instructor should require them, may result in an additional cost to the student. Please discuss these details with your instructor or see the information provided here.

Face Coverings: Effective July 15, 2020, University System of Georgia institutions, including the University of West Georgia, will require all faculty, staff, students, and visitors to wear an appropriate face covering while inside campus facilities/buildings where six feet social distancing may not always be possible. Face covering use will be in addition to and is not a substitute for social distancing.

Face coverings are not required in campus outdoor settings where social distancing requirements are met. Anyone not using a face covering when required will be asked to wear one or must leave the area.

Reasonable accommodations may be made for those who are unable to wear a face covering for documented health reasons.

Student FAQs: For more information about UWG COVID-19 guidance for students visit the [Student FAQ webpage](https://www.westga.edu/student-services/health/coronavirus-info/return-to-campus/students-faq-return-to-campus.php) (<https://www.westga.edu/student-services/health/coronavirus-info/return-to-campus/students-faq-return-to-campus.php>).

Additional Items
