

# Principles of Accounting II

## ACCT-2102

Spring 2022 Section 02 3 Credits 01/08/2022 to 05/10/2022 Modified 04/18/2022

### 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

## Lecturer: Alison Hollingsworth

Email: [alisonh@westga.edu](mailto:alisonh@westga.edu)

Office: Richards Hall 238

Phone: 678-839-5248

Website: [https://www.westga.edu/academics/business/profile.php?emp\\_id=92673](https://www.westga.edu/academics/business/profile.php?emp_id=92673)

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### Meeting Times

## Lecture

Section 02: M/W 12:30 p.m. - 1:45 p.m.

Roy Richards Hall 305

### Materials

## Cengage Unlimited Access - Required for online Homework

Options for Cengage Unlimited (only choose one):

1) 9780357700037	PAC Cengage Unlimited - 4 months
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2) 9780357700044	PAC Cengage Unlimited - 12 months
3) 9780357700051	PAC Cengage Unlimited - 24 months

## Outcomes

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The emphasis of this course:

- Uses of accounting and financial data internal to the firm
- How the numbers are developed
- What the numbers mean

In addition:

- The course first introduces students to product and service costing techniques.
- 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

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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**

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

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Homework assignments will be completed in Cengage.

## Schedule

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Tentative Course Schedule (subject to change):

<u>Date</u>	<u>Day</u>	<u>Chapter</u>
01/10	M	Course Overview and Introduction
01/12	W	Chapter 2 Basic Managerial Accounting Concepts
01/17	M	<b>Martin Luther King, Jr. Day - No classes</b>
01/19	W	Chapter 2
01/24	M	Chapter 3 (Cost Behavior and Forecasting)
01/26	W	Chapter 3 continued
01/31	M	Complete Chapter 3
02/02	W	<b>Exam 1 – Chapters 2 &amp; 3</b>
02/07	M	Chapter 4 (Job-order Costing and Overhead Application)
02/09	W	Chapter 4 continued
02/14	M	Chapter 5 (Activity-Based Costing and Management)
02/16	W	Chapter 5 continued
02/21	M	Chapter 5 continued
02/23	W	<b>Exam 2 – Chapters 4 &amp; 5</b>
02/28	M	Chapter 7 (Cost-Volume-Profit Analysis)
03/02	W	Chapter 7 continued
03/07	M	Chapter 7 continued
03/09	W	<b>Exam 3 – Chapter 7</b>
03/14	M	Chapter 8 (Tactical Decision Making and Relevant Analysis)
03/16	W	Chapter 8 continued
03/21	M	<b>Spring Break - No classes</b>
03/23	W	<b>Spring Break - No classes</b>
03/28	M	Chapter 9 (Profit Planning and Flexible Budgets) - Guest Speaker
03/30	W	Chapter 9 continued
04/04	M	Complete Chapter 9
04/06	W	Complete Chapter 9
04/11	M	<b>Exam 4 - Chapters 8 &amp; 9</b>
04/13	W	Chapter 10 Chapter 10 (Standard Costing and Variance Analysis) continued
04/18	M	Chapter 10 continued

04/20	W	Chapter 10 continued
04/25	M	Chapter 11 (Performance Evaluation and Decentralization)
04/27	W	Chapter 11 continued
05/02	M	Chapter 11 continued
05/04	W	Review for Final Exam
05/07	Sat.	Final Exam – 11:00 a.m. - 1:00 p.m. 102 Lecture Hall

March 3 - Last day to withdraw with a grade of W from Full Session (non-eCore - 16 week courses. Students who withdraw from a Full Term (non-eCore) class between January 15th and March 3rd will receive a grade of W. Reminder there is no refund associated with withdrawing from a course

## College/School Policies

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### 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

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### 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](mailto: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](mailto: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 visit the [Office of Community Standards](https://www.westga.edu/administration/vpsa/ocs/index.php) (<https://www.westga.edu/administration/vpsa/ocs/index.php>) site.

## 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#) ([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

The University System of Georgia recognizes COVID-19 vaccines offer safe, effective protection and urges all students, faculty, staff, and visitors to get vaccinated either on campus or with a local provider. Additionally, everyone is encouraged to wear a mask or face covering while inside campus facilities. The system continues to work closely with the Georgia Department of Public Health to prioritize the health and safety of our campus communities

For the most recent information on coronavirus disease (COVID-19) visit:

- [UWG's Guidance on Face Coverings](https://www.westga.edu/coronavirus-info/return-to-campus/faq/what-is-the-guidance-on-the-use-of-face-coverings.php) (<https://www.westga.edu/coronavirus-info/return-to-campus/faq/what-is-the-guidance-on-the-use-of-face-coverings.php>)
- [Centers for Disease Control and Prevention FAQ](https://www.cdc.gov/coronavirus/2019-ncov/faq.html) (<https://www.cdc.gov/coronavirus/2019-ncov/faq.html>)
- [Georgia Department of Public Health](https://dph.georgia.gov/) (<https://dph.georgia.gov/>)