ACCT 2302 Principles of Accounting II – Managerial (Online)

Course Description/Overview

Introduction to cost behavior, budgeting, responsibility accounting, cost control and product costing.

Prerequisite Knowledge
ACCT 2301

Course Technology
We will be retrieving materials from Blackboard and Connect. During the course, you will be required to complete a variety of assignments that will be delivered via Connect, an innovative online learning platform. You should have an understanding of Microsoft Office products such as Excel and PowerPoint. You should also have a basic understanding of discussion forums.

Class Meeting Times
Online. All activity and assignment due dates are according to Central Daylight Time/Central Standard Time (CDT/CST).

Technical Support
The Technology Service Center (TSC) may be contacted by calling (325) 942-2911 or 1-866-942-2911 or by email at helpdesk@angelo.edu

For Connect issues, please contact McGraw-Hill directly at 800-331-5094. You can also contact them through a “Chat” function at this link: http://mpss.mhhe.com/. To avoid problems related to unexpected technical issues, you are advised not to wait until the last moment to complete assignments.

Faculty/Instructor Information
Ms. Jenny Davis, MBA, CPA
Adjunct, Department of Accounting, Economics and Finance

Office: Remote
Phone: 254-285-8855 (personal cell)
E-Mail: jdavis@angelo.edu
Office Hours: I do not have an office on-campus. I am usually available 12:00 PM - 6:00 PM CDT/CST via phone. As the number provided is my personal cell, I kindly ask that you do not call or text outside these hours. I will return all messages – email, voice mail, and text – within 24 hours.
Course Objectives

Learning Objectives/Assessment Methods:
At the completion of this course, the student will:

- Identify factual accounting knowledge, such as terminology, fundamental principles, classifications, generalizations and methods.
- Apply accounting principles in unique situations.
- Complete basic cost accounting problems.
- Solve problems and make decisions based on the results of the solutions to the problems.

Course Textbook and Required Readings

Managerial Accounting, 3rd edition
Year: 2017
Authors: Whitecotton, Libby, & Phillips
Publisher: McGraw-Hill

Connect Access during the course term.

The ASU bookstore is offering a package with the text and a Connect Access card. The ISBN for this package is 9781259979439 and is only offered via the campus bookstore.

You may also purchase the materials elsewhere. One option is directly from McGraw-Hill when you register for the Connect portion of our course.

Grading Policies

This course employs the following to measure student learning:

<table>
<thead>
<tr>
<th>Grade Calculations</th>
<th>Points</th>
<th>Due</th>
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</thead>
<tbody>
<tr>
<td>10 Chapters: Connect assignments</td>
<td>800</td>
<td>See course schedule.</td>
</tr>
<tr>
<td>Exam 1: Chapters 1, 2, 4, 5, &amp; 6</td>
<td>100</td>
<td>Wednesday, July 25</td>
</tr>
<tr>
<td>Exam 2: Chapters 7, 8, 9, 11, &amp; 12</td>
<td>100</td>
<td>Wednesday, August 8</td>
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</tbody>
</table>
Assignments 800 points
Exams 200 points
Total 1,000 points

Angelo State University employs a letter grade system. Grades in this course are determined on a percentage scale:
A = 90 – 100 %
B = 80 – 89 %
C = 70 – 79 %
D = 60 – 69 %
F = 59 % and below.

Response Time
Exams will be graded as submitted. Feedback will be available when all class members have completed the exam. Responses to all messages will normally be within 24 hours Monday through Friday.

Missed/Late Work
As a general policy, assignments should be completed as scheduled. There will be no makeup exams given.

Participation/Absenteeism
Regular and active participation is an essential and important aspect of any class. Absenteeism or non-communication will severely impact your success in this course. It is IMPORTANT that you complete each assignment by 11:59 PM of the due date. The assignments for each week will be available on the first day of that course week.

Feel free to post assignment questions in the applicable discussion board forum (there is one forum for each week). Many student questions and responses are applicable to the class as a whole.

Instructional Methodology
This is an online class and all the course material will be delivered via your Blackboard login for this class. McGraw-Hill’s Connect is a web-based assignment and assessment solution required for this course and is integrated with Blackboard. Connect is used to access the graded activities for our course which include the interactive presentations, LearnSmart, and applications for each chapter. The exams are also accessed via Connect.

Lectures & Practice
Each chapter’s weekly content contains lectures with PowerPoint slides and Guided Exercises.
**Interactive Presentations**
These assignments include videos that review the main points in the chapters. They average 45 – 60 minutes for each chapter. Each presentation includes knowledge check questions.

**LearnSmart**
LearnSmart is an adaptive learning system designed to increase your success in our course. These assignments are to help your learning speed, study efficiency, and knowledge retention. You will read a portion of the text and then answer questions. If answered correctly, you will move on to the next section. If your responses show an area you need to review, you will be directed to that material.

**Applications**
I have selected applications from each chapter for you to complete. These allow two attempts and each attempt will allow you to revise your previous attempt. The e-book, hints, and check my work resources are available for these applications. You can see your total scores, question responses with scores, and correct or incorrect indicators for your first attempt. After submitting your second attempt or scoring 100%, you can view your total scores, questions responses with scores, correct or incorrect indicators, explanations, and solutions.

**Exams**
There will be two exams each worth 100 points. The exams must be taken during their scheduled time period. Once the exam is started, you have two hours to complete the exam.

- You cannot have assistance from another individual on the exam.

Exam Availability Windows

Exam #1: Ch. 1, 2, 4, 5, & 6  
Friday, July 20 12:00 AM through  
Wednesday, July 25 11:59 PM

Exam #2: Ch. 7, 8, 9, 11, & 12  
Friday, August 3 12:00 AM through  
Wednesday, August 8 11:59 PM
Course Policies

Academic Honesty and Integrity

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the university Academic Honor Code, which is in both print and web versions of the ASU Student Handbook.

Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do not violate this trust. Violation of academic integrity will result in a failing grade for the course.

It is the professor’s intention to be as fair and impartial as is humanly possible. Therefore, all students will be asked to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office. Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.

Code of Ethics

Students, faculty, administrators and professional staff of the College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one’s actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

Courtesy and Respect

Courtesy and respect are essential ingredients to this course. We respect each other’s opinions and respect others’ points of view at all times while in our class sessions. The use of profanity and harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one’s ethnicity, lifestyle, religion, etc., violations of these rules will result in appropriate disciplinary actions.

Accommodations for Disability

ASU is committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments of 2008 (ADAAA), and subsequent legislation.

Student Affairs is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student’s responsibility to initiate such a request by emailing studentservices@angelo.edu, or by contacting:
Mrs. Dallas Swafford
Director of Student Development
Office of Student Affairs
University Center, Suite 112
325-942-2047 Office
325-942-2211 FAX
Dallas.Swafford@angelo.edu

Student absence for religious holidays

As stated in the Angelo State University Operating Policy and Procedures (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to miss class to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

Course Drop

To view information about how to drop this course or to calculate important dates relevant to dropping this course, you can visit http://www.angelo.edu/services/registrars_office/course_drop_provisions.php.

Incomplete as a Course grade

As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade "I" is given when the student is unable to complete the course because of illness or personal misfortune. For undergraduates, an "I" that is not removed before the end of the next long semester automatically becomes an "F". A graduate student will be allowed one year to remove a grade of "I" before it automatically becomes an "F". To graduate from ASU, a student must complete all "I"s.

Grade Appeal Process

As stated in the Angelo State University Operating Policy and Procedures (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, has experienced inequitable evaluation procedures, or inappropriate grading practices, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the grade appeal process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: http://www.angelo.edu/content/files/14196-op-1003-grade-grievance.
## Course Outline

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<tr>
<th>Start Date</th>
<th>Chapter/Exam</th>
<th>Connect Activities Due @ 11:59 PM CDT/CST</th>
<th>Exam Dates</th>
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<tbody>
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<td>July 5</td>
<td>Chapter 1</td>
<td>Sunday, July 15</td>
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<tr>
<td>July 5</td>
<td>Chapter 2</td>
<td>Sunday, July 15</td>
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<tr>
<td>July 5</td>
<td>Chapter 4</td>
<td>Sunday, July 15</td>
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<tr>
<td>July 5</td>
<td>Chapter 5</td>
<td>Sunday, July 15</td>
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<td>July 16</td>
<td>Chapter 6</td>
<td>Sunday, July 22</td>
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<td>July 16</td>
<td>Chapter 7</td>
<td>Sunday, July 22</td>
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<td>Exam 1: Ch. 1, 2, 4, 5 &amp; 6</td>
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<td>Friday, July 20 - Wednesday, July 25</td>
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<td>July 23</td>
<td>Chapter 8</td>
<td>Sunday, July 29</td>
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<tr>
<td>July 23</td>
<td>Chapter 9</td>
<td>Sunday, July 29</td>
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<tr>
<td>July 30</td>
<td>Chapter 11</td>
<td>Sunday, August 5</td>
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<tr>
<td>July 30</td>
<td>Chapter 12</td>
<td>Sunday, August 5</td>
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