

ACCT 2302 – Principles of Accounting II

Course Description/Overview

Accounting information as an aid to management decision-making; profit planning and control; budgeting, quantitative techniques, and internal accounting reports.

Prerequisite Knowledge

Acct 2301

Course Technology

The ability to retrieve materials from Blackboard and use a four-function calculator. Also, all assignments will be completed through the Connect system. In addition, we will have 2 class projects which are based in excel. You will need access to the most recent version of excel – via a personal laptop or a school computer.

Class Meeting Times

Monday/Wednesday/Friday 10:00AM – 10:50AM

RAS 266

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/>

Faculty/Instructor Information

Name: Cathryn Golden

Office: Rassman Hall Room 257

Phone: 325-486-6456 (office/voice mail)

E-Mail: cathryn.golden@angelo.edu

Office Hours: MWF 8:15 AM to 8:45 AM and 11:00 AM to 1:00 PM

TR 8:15 AM to 9:15 AM and 11:00 AM to 1:00 PM

I am requiring mask to be worn in my office. If you do not want to wear a mask, we can arrange for a virtual meeting.

Course Details

Delivery Methods

Delivery of materials will be in the form of in person lecture and notes and related examples. Students are asked to adhere to University policies concerning health screenings, masks, social distancing etc. Keep in mind, if for some reason I am

unable to attend class (I must quarantine, my kids must quarantine, the University decides to discontinue face to face classes, etc.), face to face meetings will be postponed/rescheduled until such a time as I can return to campus. In this instance, you will be asked to move to an online delivery.

Additionally, please keep me informed of situations that impact your ability to participate/complete this course – you becoming sick, caring for a sick family member, changes at work etc. – I cannot help you if I do not know you need help! Communication is key.

Course Objectives

Learning Objectives:

Upon completion of this course, students will be able to:

- Learn about accounting as an information development and communication function that supports economic decision-making
- Understand the elements of the financial statements and the accounting concepts related to the topics in the following course schedule.
- Develop necessary skills for analysis, problem-solving, research, and decision-making

You will meet the objectives through a series of exams and homework that will measure your learning.

Assessment Methods

INSTRUCTIONAL METHODOLOGY: This class will consist of lectures and problem solving of selected exercises. In addition, we will utilize the McGraw Hill Connect system extensively throughout the class. This system will automatically grade homework and force you to either read or work through problems in each chapter.

1. **Connect:** As we move through the material I will place assignments in Connect. These assignments may consist of advanced readings and problems and homework problems following material we cover in class. The deadlines for these assignments will always be at 11:59PM on the day they are due (see page 5 for TENTATIVE course schedule). At that time (11:59PM) the Connect system will close and you will be graded on the work completed prior to that time. I will make every effort to remind you of due dates in class, but ultimately you are responsible for meeting the deadlines that are clearly listed under Assignments on the Connect page for this course. In case of conflicts between due dates, the due dates listed in CONNECT are the final word.

You can earn a maximum of 50 points (1/2 of an exam grade) for the correct completion of all of the Connect assignments. Points for Connect will be awarded at the end of the course. I will take the total number of Connect points you get and divide that number by the total possible Connect points. That will give me a percentage which I will multiply by 50 to get your Connect point total. For example, if there are a possible 2,500 points available for Connect and you get 2,173;

then $2,173 \div 2,500 = 0.8692$. Therefore, you will get 43.46 of the 50 available points for Connect. ($50 \times 0.8692 = 43.46$).

Connect is a two-edged sword. It can increase your grade in this course if you diligently do all of the Connect assignments. On the other hand, you will definitely decrease your grade if you do none of the assignments. My reasoning behind this type of system is that accounting, like math, cannot be learned by just reading. You must work problems and understand the concepts behind those problems to be successful.

There are three types of homework for each chapter – please note all three are REQUIRED:

- a. **Smart Book.** This is an interactive tool within Connect. It highlights the key points within the text. After reading portions of the text, you will answer questions. If you were to answer all of the questions correctly, the program will direct you to the next section. If you struggled with a particular area or topic, the Learn Smart program then focuses your continued studying and questions on those areas you do not know. Once you master the section, you move to the next.
 - b. **Interactive Presentations.** These assignments are short little videos that go over the main points in the chapters. They average 45 to 60 minutes per chapter. In addition to the videos there are self-checking questions. To get the full points for these assignments all you have to do is complete each presentation.
 - c. **Homework.** This is exactly like it sounds: exercises and problems. As mentioned above, you must work problems and understand the concepts behind those problems to be successful. The homework is algorithmic and covers the main topics we discuss in class and you will find on the exams. You will be allowed two attempts on each assignment.
2. **Examinations:** There will be a total of four (4) exams in this course. Because we all have some days that are better than others, you will be allowed to drop your lowest of the first 3 exam grades. **However, in order to drop an exam you must have taken the exam and scored at least a grade of 30 on that exam.** In other words, if you decide to not take an exam, you will receive a zero (0) on that exam. Since that exam is not eligible to be dropped, the zero will count and the next lowest exam grade will be the one dropped. Additionally, **you may NOT drop the final exam grade – everyone must take the final exam.** There is always five points of bonus material on each exam, so a student can earn 105 points for each exam.

Exams for this class will be scheduled during the regular class time on the following dates:

<u>Semester Exams</u>	
Exam #1	Monday, 09/20/2021
Exam #2	Friday, 10/22/2021
Exam #3	Wednesday, 11/10/2021
Exam #4	Monday, 12/06/2021, 10:30AM

Please note: These exam dates are tentative and may change to accommodate the areas that we cover in class. You need to come to class and/or check your email/Blackboard to know the exact date for each exam

Course Textbook and Required Readings

Managerial Accounting; 4rd edition, Stacey Whitecotton, Published by McGraw Hill
ISBN 9781260977295

Please see Blackboard>"Course Info" for Connect course access link.

Grading Policies

This course employs the following to measure student learning.

Grade Calculations	# of Points
Highest three semester exams	300
Connect Assignments	50
Data Analytics Projects	50
Attendance	25
Total Available Points	425

Angelo State University employs a letter grade system. Grades in this course are determined on a point scale:

- A = \geq 380 points
- B = 338-380 points
- C = 296-337 points
- D = 253-295 points
- F = <253 points

Response Time

Emails: Monday – Friday, I will aim to answer emails within 24 hours. If you do not receive a response from me within that time frame, please feel free to email me again. Emails sent over the weekend will be answered by end of day on Monday.

Connect Assignments: Assignments are graded upon submission. Detailed feedback will be available in the connect system after the assignment due date.

Exams: Exams will be graded within a week of the exam date. Exams will be reviewed during regular class time. Exams will be returned to me – YOU MY NOT KEEP YOUR EXAM. Exams will be filed in my office, and may be reviewed by the student during my office hours.

Missed/Late Work

Make-up Connect Assignments: THERE WILL BE NO DUE DATE EXTENSIONS OR MAKEUP CONNECT ASSIGNMENTS.

Make-up Examinations: THERE WILL BE NO MAKEUP EXAMINATIONS GIVEN! Failure to take an exam at the scheduled time will result in a zero (0). In those extreme cases where you have what I consider a legitimate excuse and supporting documentation, I will allow the missed exam to be the exam grade which is dropped. A second missed examination for any reason will result in a grade of zero (0) for that exam.

Participation/Absenteeism

ATTENDANCE IS REQUIRED. *Attendance will be taken for this class.* You will have 3 unexcused absences (no doctor's note, not a University event etc.). If you know you will miss class, please discuss with me ahead of time. After missing your allotted 3 days, your attendance grade will be reduced by 5 points for each additional day. So, for example, if you miss 5 unexcused days during the semester, your attendance grade would be 15 – 3 freebie days and 10 points for the 2 additional days.

Course Policies

Classroom Policies

Students are expected to display professional conduct during class. You should arrive on time and be in your seat at the scheduled class start time. In general I will start exactly on time at the beginning of class. However, if you must be late, please still come to class. I would rather you come in late than miss the material.

In addition to the above the following rules will also apply:

1. Programmable calculators and cell phone cannot be used during exams in this course. There are no exceptions to this rule.
2. Please do not disrupt the class by talking to others. If you have a question please ask me.
3. Please turn off your cell phones so that it does not distract others. Also, refrain from texting or “surfing the internets (sic)” during class. If you feel the need to do this please leave the room and do not distract those around you.
4. You are the only one that can drop you from this course. I cannot drop you from the course. The last day to drop this class is Monday, November 22. Do not just quit coming to class. If you do, you will receive an “F” in the course. You should have the results of the first two exams so that you can make an informed decision regarding your expected course grade.

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 Norris-Vincent 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, life style, 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/registrar_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

See **TENTATIVE** schedule below:

I am sure of only one thing in this class; this schedule will change. So listen in class and reference Blackboard for any changes. We will not cover all the material in each chapter. Any material not covered in class will not be tested.

Again, information on this calendar is **TENTATIVE**. In the event of conflicts between this calendar and what is mentioned in class or on the Connect website – and there will be conflicts – the order of precedence will be: 1) Connect website for homework; 2) class; 3) email from me; 4) Blackboard; and 5) this calendar. This calendar is nothing more than a “rough guide” to the course schedule.

Note: The last day to drop this class is Monday, November 22, 2021

Date	Day	Details
8/23/2021	Monday	CH 1
8/25/2021	Wednesday	CH 1
8/27/2021	Friday	CH 2
8/30/2021	Monday	CH 2
9/1/2021	Wednesday	CH 2
9/3/2021	Friday	CH 2
9/5/2021	Sunday	CH 1 SB, IP & HW AND CH 2 SB
9/6/2021	Monday	Holiday
9/8/2021	Wednesday	CH 2
9/10/2021	Friday	CH 4
9/12/2021	Sunday	CH 4 SB AND CH 2 IP and HW
9/13/2021	Monday	CH 4; Assign Data Project #1
9/15/2021	Wednesday	CH 4
9/17/2021	Friday	CH 4
9/19/2021	Sunday	CH 4 IP & HW
9/20/2021	Monday	Exam I
9/22/2021	Wednesday	CH 5
9/23/2021	Thursday	CH 5 SB
9/24/2021	Friday	CH 5
9/27/2021	Monday	CH 5
9/29/2021	Wednesday	CH 5
10/1/2021	Friday	CH 6
10/2/2021	Saturday	Data Project #1 Due by 11:59PM via email submission
10/3/2021	Sunday	CH 5 IP & HW AND CH 6 SB
10/4/2021	Monday	CH 6
10/6/2021	Wednesday	CH 6
10/8/2021	Friday	CH 6
10/10/2021	Sunday	CH 6 IP & HW AND CH 7 SB
10/11/2021	Monday	CH 7
10/13/2021	Wednesday	CH 7
10/15/2021	Friday	CH 7
10/18/2021	Monday	CH 7
10/20/2021	Wednesday	CH 8
10/21/2021	Thursday	CH 7 IP & HW
10/22/2021	Friday	Exam II
10/24/2021	Sunday	CH 8 SB
10/25/2021	Monday	CH 8; Assign Data Project #2
10/27/2021	Wednesday	CH 8
10/29/2021	Friday	CH 8
11/1/2021	Monday	CH 8
11/3/2021	Wednesday	CH 9
11/4/2021	Thursday	CH 9 SB

11/5/2021	Friday	CH 9
11/7/2021	Sunday	CH 8 IP & HW
11/8/2021	Monday	CH 9
11/9/2021	Thursday	CH 9 IP & HW
11/10/2021	Wednesday	Exam III
11/12/2021	Friday	CH 10
11/14/2021	Sunday	CH 10 SB
11/15/2021	Monday	CH 10
11/17/2021	Wednesday	CH 10
11/19/2021	Friday	CH 11
11/20/2021	Saturday	Data Project #2 Due by 11:59PM via email submission
11/21/2021	Sunday	CH 10 IP & HW AND CH 11 SB
11/22/2021	Monday	CH 11; Drop Date
11/24/2021	Wednesday	Holiday
11/26/2021	Friday	Holiday
11/29/2021	Monday	CH 11
12/1/2021	Wednesday	CH 11
12/3/2021	Friday	CH 11
12/5/2021	Sunday	CH 11 IP & HW
12/6/2021	Monday	No Class
12/8/2021	Wednesday	Exam 4, 8:00AM-10:00AM