

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

Online – 2nd 8 Week course.

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 recorded video lecture and notes and related examples. My intentions are for you to watch the lecture videos and actively take notes – as if you were in class. Being actively engaged in the lecture is the best way to learn the materials.

If you come on campus, students are asked to adhere to University policies concerning health screenings, masks, social distancing etc.

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 on the following dates:

Semester Exams

Exam #1	Monday, 11/01/2021, 6:00PM
Exam #2	Sunday, 11/14/2021, 6:00 PM
Exam #3	Tuesday, 11/23/2021, 6:00 PM
Exam #4	Thursday, 12/09/2021, 6:00PM

Please note: These exam dates are tentative and may change. You need to 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
Total Available Points	400

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

- A = \geq 358 points
- B = 318-357 points
- C = 278-317 points
- D = 238-277 points
- F = <237 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 upon submission. Grades will be released once all exams have been completed.

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

To encourage you to actively participate in the course (log into Blackboard and complete lecture materials), I will be posting weekly extra credit quizzes. These quizzes will cover materials from the week's lecture videos. Each question answered correctly is worth .5 points of extra credit. Quizzes will release at 1:00AM on Monday, and close Sunday at 11:59PM. They can be found in Blackboard> Modules>Weekly Check In Quizzes

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 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/registrars_office/course_drop_provisions.php.

You are the only person that can drop you from this course. Drop date is Monday, November 22.

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 watch for posted announcements/emails in Blackboard for any changes. We will not cover all the material in the textbook. Any material not covered in lecture videos will not be tested.

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

Additionally, this course is an asynchronous online course. You can complete the materials as your schedule allows; however, you are responsible for tested material as of the posted exam date, and you must complete Connect assignments and Data Projects as of the posted due date. The following outline is a suggested schedule. It allows for, on average, 60–65 minutes of lecture video per day, Monday-Friday. I have included the video length so you can plan accordingly. This is an 8 week course – which means this material will move FAST! Please make sure you are diligent and stay on top of course work. Getting behind is detrimental to your success in this course.

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

Date	Chapter	Materials	Sum of Time (Minutes)
18-Oct	CH 1	Video 1	24
		Video 2	8.5
		Video 3	19
		Video 4	12.5
		CH 1 Total	64
18-Oct Total			64
19-Oct	CH 1	Video 5	11
		Video 6	6.5
		Video 7	22
		Video 8	6
		Video 9	14
	CH 1 Total	59.5	
19-Oct Total			59.5
20-Oct	CH 1	Video 10	12
	CH 1 Total		12

	CH 2	Video 1	9
		Video 2	7
		Video 3	4
		Video 4	26
	CH 2 Total		46
20-Oct Total			58
21-Oct	CH 2	Video 10	5
		Video 11	8.5
		Video 11 A	1
		Video 5	11
		Video 6	10
		Video 7	9
		Video 8	14.5
		Video 9	6
	CH 2 Total		65
21-Oct Total			65
22-Oct	CH 2	Video 12	15
		Video 13	20
		Video 14	10.5
		Video 15	14.5
	CH 2 Total		60
22-Oct Total			60
25-Oct	CH 2	Video 16	13
		Video 17	12.5
		Video 18	28.5
		Video 19	1
	CH 2 Total		55
25-Oct Total			55
26-Oct	CH 4	Video 1	16.5
		Video 2	10
		Video 3	11.5
		Video 4	11.5
		Video 5	11
	CH 4 Total		60.5
26-Oct Total			60.5
27-Oct	CH 4	Video 10	7
		Video 6	17.5
		Video 7	13.5
		Video 8	9.5
		Video 9	17
	CH 4 Total		64.5

27-Oct Total			64.5
28-Oct	Test 1 Review	Video #21	9.5
		Video #22	8
		Video #23	3
		Video #24	4
		Video #25	2.5
		Video #26	6
	Test 1 Review Total		33
28-Oct Total			33
31-Oct	Connect	CHs 1, 2 and 4	
	Connect Total		
	Data Project #1	ASSIGNED VIA EMAIL	
	Data Project #1 Total		
31-Oct Total			
1-Nov	Exam 1	CHs 1, 2 and 4 @ 6:00 PM	90
	Exam 1 Total		90
1-Nov Total			90
2-Nov	CH 5	Video 1	13
		Video 2	8
		Video 3	7
		Video 4	5
		Video 5	7
		Video 6	7
		Video 7	11
	CH 5 Total		58
2-Nov Total			58
3-Nov	CH 5	Video 10	13
		Video 11	12
		Video 8	16
		Video 9	9
	CH 5 Total		50
3-Nov Total			50
4-Nov	CH 6	Video 1	6
		Video 2	8
		Video 3	9
		Video 4	4
		Video 5	10.5
		Video 6	6
		Video 7	10
		Video 8	9
	CH 6 Total		62.5

4-Nov Total			62.5
5-Nov	CH 6	Video 10	10.5
		Video 11	8
		Video 12	8
		Video 13	19.5
		Video 14	11.5
		Video 9	14
	CH 6 Total		71.5
5-Nov Total			71.5
7-Nov	Data Project #1	Due @ 11:59PM Via Email	
	Data Project #1 Total		
7-Nov Total			
8-Nov	CH 7	Video 1	8.5
		Video 2	17
		Video 3	12
		Video 4	12.5
		Video 5	11
	CH 7 Total		61
8-Nov Total			61
9-Nov	CH 7	Video 6	10.5
		Video 7	7
		Video 8	17.5
		Video 9	2.5
	CH 7 Total		37.5
9-Nov Total			37.5
10-Nov	Exam 2 Review	Problem 1	4
		Problem 10	5
		Problem 2	4.5
		Problem 24	4
		Problem 26	5
		Problem 4	3
		Problem 5	4
	Exam 2 Review Total		29.5
10-Nov Total			29.5
13-Nov	Connect	CHs 5, 6 and 7	
	Connect Total		
13-Nov Total			
14-Nov	Exam 2	CHs 5, 6 and 7 @ 6:00 PM	90
	Exam 2 Total		90
14-Nov Total			90

15-Nov	CH 8	Video 1	4
		Video 2	21
		Video 3	10.5
		Video 4	5.5
		Video 5	17
	CH 8 Total		58
15-Nov Total			58
16-Nov	CH 8	Video 10	7
		Video 11	5
		Video 6	27.5
		Video 7	9
		Video 8	8
		Video 9	11
	CH 8 Total		67.5
16-Nov Total			67.5
17-Nov	CH 8	Video 12	26.5
		Video 13	25
	CH 8 Total		51.5
17-Nov Total			51.5
18-Nov	CH 8	Video 14	14
		Video 15	15
		Video 16	3
	CH 8 Total		32
18-Nov Total			32
19-Nov	CH 9	Video 1	10
		Video 2	10
		Video 3	7.5
		Video 4	7.5
		Video 5	7.5
		Video 6	7.5
		Video 7	7.5
	CH 9 Total		57.5
19-Nov Total			57.5
21-Nov	Data Project #2	ASSIGNED VIA EMAIL	
	Data Project #2 Total		
21-Nov Total			
22-Nov	CH 8 Review	Problem 1	4.5
		Problem 13	8
		Problem 19	9
		Problem 2	7.5
		Problem 22	12

		Problem 6	7
		Problem 9	9.5
		CH 8 Review Total	57.5
	CH 9 Review	Problem 10	7.5
		Problem 11	8
		Problem 13	4.5
		Problem 15	4
		Problem 18 And 19	6
		Problem 21	9.5
		Problem 7	6
		Problem 8	3
		CH 9 Review Total	48.5
	Connect	CHs 8 and 9	
		Connect Total	
	22-Nov Total		106
23-Nov	Exam 3	CHs 8 and 9 @ 6:00 PM	90
		Exam 3 Total	90
	23-Nov Total		90
29-Nov	CH 10	Video 1	6.5
		Video 2	5
		Video 3	12.5
		Video 4	14
		Video 5	6
		Video 6	5
		Video 7	7.5
		CH 10 Total	56.5
	29-Nov Total		56.5
30-Nov	CH 10	Video 10	9.5
		Video 11	11
		Video 8	17
		Video 9	16.5
		CH 10 Total	54
	30-Nov Total		54
1-Dec	CH 11	Video 1	14.5
		Video 2	10
		Video 3	8.5
		Video 4	10
		Video 5	6.5
		CH 11 Total	49.5
	1-Dec Total		49.5
2-Dec	CH 11	Video 10	6

		Video 11	10.5
		Video 6	17.5
		Video 7	10
		Video 8	5
		Video 9	13
		CH 11 Total	62
	2-Dec Total		62
3-Dec	CH 11	Video 12	22
		Video 13	14
		Video 14	5
		Video 15	10.5
		Video 16	9.5
		Video 17	6.5
		Video 18	12
		CH 11 Total	79.5
	3-Dec Total		79.5
5-Dec	Data Project #2	Due @ 11:59PM Via Email	
	Data Project #2 Total		
	5-Dec Total		
8-Dec	Connect	CHs 10 and 11	
	Connect Total		
	8-Dec Total		
9-Dec	Exam 4 (Final)	CHs 10 and 11 @ 6:00PM	90
	Exam 4 (Final) Total		90
	9-Dec Total		90