

**ACCT 2302, SECTION 005**  
**Spring 2018**  
**PRINCIPLES OF ACCOUNTING II**  
**COURSE SYLLABUS AND SCHEDULE**

**INSTRUCTOR:** William H. Wilson, CPA, CFA  
**OFFICE:** COBA 240A  
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\*The best way to communicate with me is via email.

**CLASS TIME AND LOCATION:**  
**Section 005 –Monday & Wednesday, 5:30 PM – 6:50 PM, COBA 348**

**OFFICE HOURS:** Monday 4:30- 5:15 PM and other times by appointment  
(Please let me know that you are coming)

**COURSE DESCRIPTION:** A study of managerial accounting concepts and techniques. Topics include cost behavior, budgeting, responsibility accounting, and product costing.

**COURSE PREREQUISITE:** ACCT 2301 with a grade of C or higher.

**COURSE OBJECTIVES:** The primary objective of this course is to help students understand how managerial accounting information helps managers in decision-making. This course introduces students to basic managerial accounting concepts, cost, volume, profit analysis, budgeting, and decision making. Specific learning outcomes for students in this course include:

- Being able to identify and compare the users and uses of financial statements and managerial statements.
- Being able to define cost concepts and classification including product cost, period costs, and cost behaviors.
- Being able to compare and contrast the job order and process costing systems.
- Being able to understand the concepts and application of activity based costing.
- Being able to prepare operating and cash budgets.
- Being able to identify the relevant costs and to use a decision-making model, including capital budgeting.

**TEXT:** Horngren's Financial and Managerial Accounting  
(Miller-Nobles, Mattison & Matsumura 5<sup>th</sup> Ed. Pearson 2016).

You are required to purchase one of the following:

1. Online version only (eText) -accessible with Pearson MyAccountingLab Access Code
2. Binder version of the textbook + Pearson MyAccountingLab Access Code
3. Hardcover version of the textbook + Pearson MyAccountingLab Access Code

**Calculator:** A four function calculator is required for all examinations (four function means the calculator can only perform addition, subtraction, multiplication, and division). You are not allowed to use (1) a programmable calculator or (2) a cell phone as a calculator.

**COURSE WEBSITE:** A variety of additional resources for this course can be found in the Pearson MyAccountingLab system (<http://www.pearsonmylabandmastering.com/northamerica/>). These resources include practice questions, videos, guided examples, PowerPoint presentations, and other multimedia resources. All quizzes, adaptive learning, and homework assignments will be taken online through the Pearson MyAccountingLab website.

**COURSE POINT DISTRIBUTION:** Course grades will be assigned based on the total number of points earned during the semester. Points are allocated according to the following:

<u>Points Distribution for Grading</u>		<u>Grading scale</u>	
Homework*	100	A	750 – 675 points
Pre-Quizzes*	50	B	674 – 600 points
Dynamic Study Modules*	0	C	599 – 525 points
EXAM I	100	D	524 – 450 points
EXAM II	100	F	449 – 0 points
EXAM III	100		
Exam IV	100		
Comprehensive Final Common Examination	<u>200</u>		
Total Points	<u>750</u>		

\* Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels.

#### **GRADING NOTES:**

- No other work can be substituted for the required work.
- Your grade will be determined based on the criteria noted above under Course Point Distribution.
- When students are given the opportunity to review exams in class, the instructor will collect them and keep them on file. (***Note: You will receive a zero on an exam and will be referred for academic dishonesty if for any reason you remove an exam from the classroom or my office. Electronic images of exams are not permitted and will result in a grade of zero on the exam and referral for academic dishonesty.***) If you believe that an error was made on the grading of your exam, you must bring it to my attention on the day the tests are returned or within one week of the exam grades being posted on Blackboard. After that time, I will not alter your recorded exam score.

**CLASS ATTENDANCE:** At The University of Texas at Arlington, taking attendance is not required. Rather, each faculty member is free to develop his or her own methods of evaluating students' academic performance, which includes establishing course-specific policies on attendance. Attendance at class meetings is not required but strongly encouraged. Regular attendance and class preparation are essential elements for your success in this course. To fully understand this material you should avail yourself of all of the text resources, as well as class discussions. Lectures will be limited to the material from the text that needs additional clarification and material that you have asked to have clarified. We will spend a great deal of class time working problems. Working problems in class is designed not simply to provide you with solutions to problems but with the logic and thought processes you need to develop in order to correctly solve a problem or answer a question. **Announcements may be made and**

**supplemental material will be provided in class, and students are responsible for these, irrespective of attendance or nonattendance at the time of announcement.**

**EXAMS:** Five exams will be administered during the semester as per the attached course schedule. Exams I thru IV will cover material from specific chapters as noted on the schedule. The fifth exam will be a Comprehensive Final Exam. The best preparation for all of the exams will be: 1) careful reading of the text material, 2) working all assigned homework problems in MyAccountingLab, 3) completing all of the Pre-Quizzes in MyAccountingLab, 4) completing all of the Dynamic Study Modules in MyAccountingLab, 5) use of the MyAccountingLab website supplementary materials (DemoDocs, Videos, Study Plan, etc.), and 6) practice with any supplemental problems and materials provided by me. Additionally, review of the key terms and review problems provided at the end of each chapter of the textbook will be helpful.

Please note the following:

- a. When you take an Exam, the grade will be recorded and CANNOT be dropped.
- b. If you miss an Exam for any reason, a zero will be recorded. If you miss an Exam for a valid reason (serious illness), your score on the Comprehensive Final Exam will replace the previously recorded zero. This substitution can occur for only one missed exam and you must notify the instructor of your illness prior to the exam. Any other missed exam (regardless of the reason for missing the exam) will retain the recorded score of zero. **Make-up exams are not given except as required by the University.**
- c. The Exam dates are listed on the attached Class Schedule. Please be advised that the dates are subject to change. Any change will be announced in class as well as via an Announcement on Blackboard.

**EXAM RULES:**

- a. **All students should bring a Form 882- E Scantron to all examinations.**
- b. **Phones and Electronic Devices:** On exam days, please have cellular phones and/or other electronic devices turned off and removed from the desk surface. Please remove all phone ear pieces and/or Blue-Tooth devices. You may not use your cellular phone as a calculator or as a time piece on exam days. On lecture days, your cellular phones and other electronic devices should be turned off. If you believe you need an exception to this policy, please discuss it with me.
- c. **Calculators:** A four function calculator is required for all examinations (four function means the calculator can only perform addition, subtraction, multiplication, and division). **You may not use your cell-phone as a calculator.**
- d. No books or notes may be used during exams. All material you bring to class with you must be placed on the floor at the front or sides of the room.
- e. No “scratch” paper is allowed in the examination, unless it has been provided by the instructor.
- f. I reserve the right to seat and/or re-seat any student before or during an exam.
- g. Please come to class five (5) minutes early on exam days.
- h. You ***must be prepared to present some form of personal identification that includes your picture*** (your student ID or driver’s license) at the regular exams and the final exam.
- i. Once a regular exam or final exam has started, ***no student may leave the examination room*** until he or she has finished the exam and turned it in to the exam proctor.
- j. ***Any exam that is removed from the exam proctor’s presence will receive an automatic grade of zero.***
- k. At the end of exams, all outstanding exams will be collected and you must leave the room. If you do not relinquish your exam upon my request and prior to my departure from the room, a zero will be recorded for your exam grade.

**BLACKBOARD:** We will use Blackboard in this class. You can reach the Blackboard site at <https://elearn.uta.edu/>. Once on the site please log in with your UTA Username and Password. That will take you to your personal page that lists all of the classes for which you are registered that are using Blackboard.

**CLASS PREPARATION:** At a minimum, you should read the assigned text material before the first class meeting during which a chapter is scheduled to be discussed. Reading the text material and using the resource material on the MyAccountingLab website prior to the first class meeting in which a chapter is discussed will aid in your understanding of the material. When we begin the discussion of a new chapter, I will briefly discuss any of the concepts contained therein; but by no means are lectures intended to be comprehensive.

Please come to class prepared to ask questions regarding any concepts from the chapter that you do not understand. Rather than spend class time lecturing about all of the concepts from each chapter, the expectation is that you have carefully read the text material so that class time can be spent solving exercises and problems....applying the concepts about which you have read in the text. The best method of study with which to approach accounting is to first read the material, and secondly work problems associated with what you have read. Repetition through working problems will help prepare you for class and for exams. You will not be successful in this class by working none or only a minimum number of the problems assigned.

**PRE-QUIZZES:** You will need to purchase access to Pearson's MyAccountingLab (<http://www.pearsonmylabandmastering.com/northamerica/>). MyAccountingLab contains a quiz for each chapter called Pre-Quiz. You will be required to complete the Pre-Quiz BEFORE we discuss the chapter in class, and you will receive a grade. The Pre-Quiz for each chapter must be completed by **5:30 PM Central Time by the date listed on the Class Schedule**. You will not be able to complete the Pre-Quiz after the due date has passed, and there will be no opportunities to makeup missed Pre-Quiz assignments.

**HOMEWORK ASSIGNMENTS:** MyAccountingLab also contains an assignment for each chapter called Homework. You will be required to complete the Homework problems, and you will receive a grade. The homework assignment for each chapter must be completed by **5:30 PM Central Time by the date listed on the Class Schedule**. You will not be able to complete the homework after the due date has passed, and there will be no opportunities to makeup missed homework assignments. These homework assignments are designed to be a "learning experience" to help reinforce those skills necessary to do well on the examinations. You must follow the problem instructions for inputting your answer or the system will mark it wrong.

**DYNAMIC STUDY MODULES:** Dynamic Study Modules are adaptive learning tools that maximize productivity and identify the most important learning objectives for each student to master at a given point in time. Dynamic Study Modules also know when students are likely to forget specific information and bring that content back so students can advance the knowledge from their short-term to their long-term memory. Pearson claims that the tool is proven to improve academic performance. In the MyAccountingLab system, there are 11 separate Dynamic Study Module assignments. These are not graded but will help your grade!

**DROP POLICY:** The last day to drop this course is **March 30, 2018 at 4:00 PM**.

Students may drop or swap (adding and dropping a class concurrently) classes through self-service

in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (<http://web.uta.edu/aao/fao/>).

It is the policy of the University that students who have not paid by the census date and are dropped for non-payment, cannot receive a grade for the course in any circumstance. Therefore, a student dropped for non-payment who continues to attend the course will not receive a grade for the course. Emergency loans are available to help students pay tuition and fees. Students can apply for emergency loans by going to the Emergency Tuition Loan Distribution Center at E.H. Hereford University Center (near the southwest entrance).

Undergraduate students who drop a course on or before the Drop Date will receive an automatic grade of —W regardless of whether or not they have completed assignments. Neither a faculty member nor the departmental staff can process a student's drop. Only the Academic Advisor for their major (or designee) can complete the drop. This is done in the Advising Center on the 1<sup>st</sup> floor. No student may be dropped after the Drop Date.

Undergraduate students who entered college for the first time in fall 2007 are limited to a total of six dropped courses during their undergraduate career. Discuss the impact of this when you meet with your adviser to discuss dropping a course.

**ABSENCES BASED ON RELIGIOUS BELIEFS:** A student who misses an examination or other assignment due to the observance of a religious holy day will be given the opportunity to complete the work missed. To be eligible for this opportunity, the student must notify me in writing of exams scheduled on dates he or she will be absent to observe a religious holy day. Notification must be made within the first fifteen (15) calendar days of the semester by written correspondence, delivered to me, and acknowledged as received by me.

**Disability Accommodations:** UT Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including *The Americans with Disabilities Act (ADA)*, *The Americans with Disabilities Amendments Act (ADAAA)*, and *Section 504 of the Rehabilitation Act*. All instructors at UT Arlington are required by law to provide “reasonable accommodations” to students with disabilities, so as not to discriminate on the basis of disability. Students are responsible for providing the instructor with official notification in the form of a **letter certified** by the Office for Students with Disabilities (OSD). Only those students who have officially documented a need for an accommodation will have their request honored. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodations by contacting:

**The Office for Students with Disabilities, (OSD)** [www.uta.edu/disability](http://www.uta.edu/disability) or calling 817-272-3364. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at [www.uta.edu/disability](http://www.uta.edu/disability).

**Counseling and Psychological Services, (CAPS)** [www.uta.edu/caps/](http://www.uta.edu/caps/) or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

**Non-Discrimination Policy:** *The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit [uta.edu/eos](http://uta.edu/eos).*

**Title IX Policy:** The University of Texas at Arlington (“University”) is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. *For information regarding Title IX, visit [www.uta.edu/titleIX](http://www.uta.edu/titleIX) or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or [jmhood@uta.edu](mailto:jmhood@uta.edu).*

**Academic Integrity:** Students enrolled all UT Arlington courses are expected to adhere to the UT Arlington Honor Code:

*I pledge, on my honor, to uphold UT Arlington’s tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.*

*I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.*

UT Arlington faculty members may employ the Honor Code in their courses by having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System *Regents’ Rule* 50101, §2.2, suspected violations of university’s standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student’s suspension or expulsion from the University. Additional information is available at <https://www.uta.edu/conduct/>.

**GRADE GRIEVANCES:** Any appeal of a grade in this course must follow the procedures and deadlines for grade- related grievances as published in the current undergraduate / graduate catalog. For undergraduate courses, see <http://catalog.uta.edu/academicregulations/grades/#undergraduatetext> .

**CANCELLATION OF CLASSES:** In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Please continue to monitor your e-mail for *MavWire EXTRA* notices that will provide the latest information. Notices will also be posted on the University's home page and will be distributed to local media outlets. Additionally, the University's Emergency Information Hotline at 1-866-258-4913 always has the current status of all operations. We will have class on all days that the University is open.

**STUDENT SUPPORT SERVICES:** UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include tutoring, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs. For individualized referrals, students may visit the reception desk

at University College (Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to [resources@uta.edu](mailto:resources@uta.edu), or view the information at <http://www.uta.edu/universitycollege/resources/index.php>.

**Electronic Communication:** UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at <http://www.uta.edu/oit/cs/email/mavmail.php>.

**Campus Carry:** Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit <http://www.uta.edu/news/info/campus-carry/>

**Student Feedback Survey:** At the end of each term, students enrolled in face-to-face and online classes categorized as “lecture,” “seminar,” or “laboratory” are directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student’s feedback via the SFS database is aggregated with that of other students enrolled in the course. Students’ anonymity will be protected to the extent that the law allows. UT Arlington’s effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit <http://www.uta.edu/sfs>.

**Final Review Week:** for semester-long courses, a period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week *unless specified in the class syllabus*. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

**Emergency Exit Procedures:** Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit. When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist individuals with disabilities.

**Student Support Services:** UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include [tutoring](#), [major-based learning centers](#), developmental education, [advising and mentoring](#), personal counseling, and [federally funded programs](#). For individualized referrals, students may visit the reception desk at University College



(Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to [resources@uta.edu](mailto:resources@uta.edu), or view the information at <http://www.uta.edu/universitycollege/resources/index.php>.

**The IDEAS Center** (2<sup>nd</sup> Floor of Central Library) offers **free** tutoring to all students with a focus on transfer students, sophomores, veterans and others undergoing a transition to UT Arlington. To schedule an appointment with a peer tutor or mentor email [IDEAS@uta.edu](mailto:IDEAS@uta.edu) or call (817) 272-6593.

**The English Writing Center (411LIBR):** The Writing Center Offers free tutoring in 20-, 40-, or 60-minute face-to-face and online sessions to all UTA students on any phase of their UTA coursework. Our hours are 9 am to 8 pm Mon.-Thurs., 9 am-3 pm Fri. and Noon-6 pm Sat. and Sun. Register and make appointments online at <http://uta.mywconline.com>. Classroom Visits, workshops, and specialized services for graduate students are also available. Please see [www.uta.edu/owl](http://www.uta.edu/owl) for detailed information on all our programs and services.

The Library's 2<sup>nd</sup> floor Academic Plaza offers students a central hub of support services, including IDEAS Center, University Advising Services, Transfer UTA and various college/school advising hours. Services are available during the library's hours of operation. <http://library.uta.edu/academic-plaza>



**Course Schedule**  
**Accounting 2302-005**  
**Spring, 2018**

<b>Date</b>	<b>Chapter</b>	<b>Topic</b>	<b>Due by 5:30 PM</b>
17-Jan	Introduction		
22-Jan	Chapter 16	Introduction to Managerial Accounting	Chapter 16 prequiz
24-Jan	Chapter 16	Introduction to Managerial Accounting	
29-Jan	Chapter 17	Job Order Costing	Chapter 17 prequiz
31-Jan	Chapter 17	Job Order Costing	
05-Feb	Chapter 18	Process Costing	Chapter 18 prequiz
07-Feb	Chapter 18	Process Costing	
<b>12-Feb</b>		<b>Exam 1, Chapters 16, 17 &amp; 18</b>	Homework
14-Feb	Chapter 19	Cost Management Systems	Chapter 19 prequiz
19-Feb	Chapter 19	Cost Management Systems	
21-Feb	Chapter 20	Cost-Volume-Profit Analysis	Chapter 20 prequiz
26-Feb	Chapter 20	Cost-Volume-Profit Analysis	
28-Feb	Chapter 21	Variable Costing	Chapter 21 prequiz
5-Mar	Chapter 21	Variable Costing	
7-Mar	Chapter 21	Variable Costing	
12-Mar		Spring Break	
14-Mar		Spring Break	
<b>19-Mar</b>		<b>Exam 2, Chapters 19, 20 &amp; 21</b>	Homework
21-Mar	Chapter 22	Master Budgets	Chapter 22 prequiz
26-Mar	Chapter 22	Master Budgets	
28-Mar	Chapter 23	Flexible Budgets and Standard Costing	Chapter 23 prequiz
30-Mar		LAST DAY TO DROP (4:00 PM)	
2-Apr	Chapter 23	Flexible Budgets and Standard Costing	
4 Apr	Chapter 24	Responsibility Accounting & Performance Eval.	Chapter 24 prequiz
9-Apr	Chapter 24	Responsibility Accounting & Performance Evaluation	
<b>11-Apr</b>		<b>Exam 3, Chapters 22, 23 &amp; 24</b>	Homework
16-Apr	Chapter 25	Short-term Business Decisions	Chapter 25 prequiz
18-Apr	Chapter 25	Short-term Business Decisions	
23-Apr	Chapter 26	Capital Investment Decisions	Chapter 26 prequiz
25-Apr	Chapter 26	Capital Investment Decisions	
<b>30-Apr</b>		<b>Exam 4, Chapters 25 &amp; 26</b>	Homework
2-May	Review		
<b>10-May</b>	<b>Final exam</b>	<b>Department Final Exam, 5:30 PM. Location to be announced</b>	

