

ACCT 2302-005
Principles of Accounting II
Fall 2014

Instructor: William H. Wilson, CPA, CFA

Office Number: COBA 416

Office Telephone Number: 972-612-1382 (direct) or 817-272-3481 (department)

Email Address: bwilson@uta.edu

Faculty Profile: <https://www.uta.edu/mentis/public/#profile/profile/view/id/1199/>

Office Hours: T Th 6:00-6:50 PM (Please make appointment first)

Section Information: ACCT 2302-005

Time and Place of Class Meetings: T Th 7:00-8:20 PM; PKH 113

Description of Course Content: ACCT 2302 PRINCIPLES OF ACCOUNTING II (3-0) A study of managerial accounting concepts and techniques. Topics include cost behavior, budgeting, responsibility accounting, and product costing. Prerequisite: ACCT 2301 with a grade of C or higher.

Student Learning Outcomes: 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 and construct journal entries.
- 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 to use a decision-making model including capital budgeting

Required Textbooks and Other Course Materials: Note: Prices vary significantly depending on the type of textbook option (as described below) that you may select. Be sure to shop around!

Textbook: Financial and Managerial Accounting (Wild, Shaw and Chiappetta 5th Ed. McGraw-Hill 2013). You are required to purchase one of the following:

- Online version only (eBook) — accessible with McGraw-Hill Connect code
- Binder version of the textbook + McGraw-Hill Connect code
- Hardcover version of the textbook + McGraw-Hill Connect 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. If you choose not to purchase a basic four function calculator on your own, one will be provided to you on exam days.

Descriptions of major assignments and examinations: All examinations are closed book/closed note and will consist of calculations and theory questions. Examination formats may include multiple choice questions and longer problem questions requiring comprehensive solutions. The examinations will include questions similar to those in the homework assignments. Examination dates provided in the syllabus are subject to change. The Common Final Examination will be comprehensive covering materials from chapter 14 to chapter 24. **All students should bring a Form 882-E Scantron to all examinations.**

Examination Policy:

You are expected to take all examinations. When you take an exam, your grade will be recorded and cannot be dropped. If you have a University approved excused absence, you must notify me within the first two weeks of the semester and we will make arrangements. If you miss an exam due to illness and have a doctor's note, your final exam can replace the missed exam score.

If you have any questions about the points you have been assigned on one or more problems in any examination, do not try to discuss the matter with me in class as we are reviewing the examination. Write a note on a separate sheet of paper and hand it to me or bring it to my office. If you ask for your examination to be reviewed, I *will* review the *entire examination* for its grading.

All examinations must be returned to me. You are encouraged to make arrangements to review your examinations at mutually agreeable time(s) during the semester. I will keep copies of the solution key to each examination for review also.

I will provide all scratch paper for examinations. You cannot use any of your own paper. If your phone rings or if you use your phone in any way during an examination, your examination will be picked up and you will be required to leave the room. Your grade will be based on the amount of work you have completed. I reserve the right to seat or reseal any student before or during an examination.

YOU MAY NOT REMOVE THE EXAMINATION FROM THE CLASSROOM –EITHER BEFORE, DURING OR AFTER THE TESTING PERIOD. YOU MAY NOT KEEP THE EXAMINATION OR OTHERWISE COPY IT BY ANY MEANS. THE EXAMINATION IS THE PROPERTY OF THE INSTRUCTOR AND MUST BE RETURNED. ONCE YOU HAVE STARTED THE EXAMINATION, YOU MAY NOT LEAVE THE CLASSROOM. FAILURE TO OBEY THESE INSTRUCTIONS WILL RESULT IN A GRADE OF ZERO ON THE EXAMINATION.

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://web.uta.edu/catalog/content/general/academic_regulations.aspx#10; for graduate courses, see <http://www.uta.edu/gradcatalog/2012/general/regulations/#grades>.]

Homework: 100 points

There will be a total of 11 homework assignments worth 10 points each* during the semester. All homework assignments will be conducted online through the McGraw-Hill Connect system. Homework will appear in the "Assignments" section of the McGraw-Hill Connect website and on Blackboard and must be completed by the designated due date. You will not be able to complete the homework after the due date has passed and there will be no opportunities to makeup missed homeworks. These homeworks are designed to be a "learning experience" to help reinforce those skills necessary to do well on the examinations. *You are allowed three attempts for each question/problem.* After you submit your first attempted answer, you will be informed if the answer is correct or incorrect. If it is incorrect, you may attempt it two more times. *You must follow the problem instructions for inputting your answer or the system will mark it wrong!*

**You may drop the lowest homework grade.*

Examinations 1-4 100 points each Common Final Exam 200 points
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All examinations are closed book/closed note and will consist of computational and conceptual questions. All students should bring a Form 882-E Scantron to all examinations. Examination formats may include multiple choice questions and longer problem questions requiring comprehensive solutions. The examinations will include questions similar to those in the homework assignments. Examination dates provided in the syllabus are subject to change. The Final Examination is a common examination administered by the UTA Accounting Department. Date of the Common Final Examination is as indicated in the syllabus.

Attendance: Attendance will be taken at the beginning of each class. If you are late, you are absent. Before each class, read the assigned chapter carefully. Lectures are intended to supplement the assigned reading. Unlike many courses, accounting cannot be learned by reading and watching someone else explain, discuss and illustrate concepts and work problems. *You must become actively involved! You are strongly encouraged to re-work the problems we cover in class, complete the self-study questions at the end of each chapter (answers are in the book), and re-work homework assignments to prepare for examinations.*

All students are expected to attend all classes, take all examinations at the scheduled times and complete all on-line homework assignments by the designated due dates.

Please be courteous to the rest of the class by turning off cell phones, iPads and iPods, etc. when you enter the classroom. Text messaging during class is unacceptable.

Grading:

Points Distribution for Grading

Grading Scale

		A	90%
Homework (10 x 10* assignments)	100 points	B	80%
Examinations 1- 4 (100 points each)	400 points	C	70%
Final Common Examination	<u>200 points</u>	D	60%
Total Points	700 points	F	Less than 60%

*Only the top 10 of the 11 assignments will be included. (You may drop your lowest homework grade.) 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.

No final grade will be released by phone or email. I will utilize the UTA Blackboard system to post grades for homework assignments and examinations.

Expectations for Out-of-Class Study: Beyond the time required to attend each class meeting, students enrolled in this course should expect to spend at least an additional 9 - 12 hours per week of their own time in course-related activities, including reading required materials, completing assignments, preparing for examinations, etc.

Drop Policy: 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. **Students will not be automatically dropped for non-attendance.** 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://www.uta.edu/aao/fao/>).

Americans with Disabilities Act: The University of Texas at 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)*. 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 that disability. Any student requiring an accommodation for this course must provide the instructor with official documentation in the form of a letter certified by the staff in the Office for Students with Disabilities, University Hall 102. Only those students who have officially documented a need for an accommodation will have their request honored. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability or by calling the Office for Students with Disabilities at (817) 272-3364.

Title IX: The University of Texas at Arlington is committed to upholding U.S. Federal Law "Title IX" such that no member of the UT Arlington community shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity. For more information, visit www.uta.edu/titleIX.

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 as they see fit in their courses, including (but not limited to) 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.

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>.

Student Feedback Survey: At the end of each term, students enrolled in classes categorized as "lecture," "seminar," or "laboratory" shall be 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 enters the SFS database anonymously and is aggregated with that of other students enrolled in the course. UT Arlington's effort to solicit, gather, tabulate, and publish student feedback is required by state law; students are strongly urged to participate. For more information, visit <http://www.uta.edu/sfs>.

Final Review Week: 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, which is down the hall from the classroom. 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, or view the information at www.uta.edu/resources.

Course Schedule

Date				Material Covered
Aug 21	Thursday			Chapter 14
Aug 26	Tuesday			Chapter 14
Aug 28	Thursday			Chapter 14
Sep 2	Tuesday			Chapter 15
Sep 4	Thursday			Chapter 15
Sep 9	Tuesday			Chapter 15
Sep 11	Thursday	Exam 1	Chapters 14-15	
Sep 16	Tuesday			Chapter 16
Sep 18	Thursday			Chapter 16
Sep 23	Tuesday			Chapter 17
Sep 25	Thursday			Chapter 17
Sep 30	Tuesday			Chapter 18
Oct 2	Thursday			Chapter 18
Oct 7	Tuesday	Exam 2	Chapters 16-18	
Oct 9	Thursday			Chapter 19
Oct 14	Tuesday			Chapter 19
Oct 16	Thursday			Chapter 20
Oct 21	Tuesday			Chapter 20
Oct 23	Thursday			Chapter 21
Oct 28	Tuesday			Chapter 21
Oct 29	Wednesday	LAST DAY TO DROP		

Oct 30	Thursday	Exam 3	Chapters 19-21	
Nov 4	Tuesday			Chapter 22
Nov 6	Thursday			Chapter 22
Nov 11	Tuesday			Chapter 23
Nov 13	Thursday			Chapter 23
Nov 18	Tuesday			Chapter 24
Nov 20	Thursday			Chapter 24
Nov 25	Tuesday	Exam 4	Chapters 22-24	
Nov 27	Thursday	THANKSGIVING HOLIDAY	NO CLASS	
Dec 2	Tuesday	Review		Chapters 14-24
Dec 11	Thursday	Final Exam	Departmental - COBA	5:30-8:00 PM

The instructor reserves the right to adjust this schedule in any way that serves the educational needs of the students enrolled in this course.

Emergency Phone Numbers: In case of an on-campus emergency, call the UT Arlington Police Department at **817-272-3003** (non-campus phone), **2-3003** (campus phone). You may also dial 911.