

# ACCT 2302-005: Principles of Accounting II

## Fall 2019

### Instructor Information

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**Instructor:** Dr. Cherie Henderson

**Office Number:** COB 409A

**Office Telephone Number:** 817-272-7029 (department phone number)

**Email Address:** [chenderson@uta.edu](mailto:chenderson@uta.edu) (email is preferred and the quickest way to reach me)

**Faculty Profile:** <https://www.uta.edu/profiles/sandra-henderson>

**Office Hours:** Mondays and Wednesdays 1:00 pm - 2:30 pm or by appointment

### Course Information

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**Section Information:** ACCT 2302-005

**Time and Place of Class Meetings:** Monday, Wednesday, Friday 11:00 am-11:50 am in COB 256

**Description of Course Content:**

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.

Managerial accounting is the most useful accounting class you will ever take, because one of the most important uses of accounting information is to help managers and business professionals make day-to-day internal business decisions. We will be learning how to use accounting information for internal decision making all semester long. That makes this class incredibly relevant for anyone who expects to work for an organization where money comes in (as revenue or donations) and money is spent. We will also talk about how many of the topics in this class are relevant to you in your personal life.

**Student Learning Outcomes:**

At the end of this course, I hope you will have a foundational knowledge of managerial accounting, improved critical thinking skills, and an enhanced professional identity. The means we will use to achieve these learning outcomes is described in the following table:

<b><i>Student Learning Outcome</i></b>	<b><i>Means to Achieve</i></b>
SLO 1: Demonstrate a foundational knowledge of managerial accounting	Read about, discuss, and practice basic concepts and techniques of managerial accounting
SLO 2: Demonstrate critical thinking skills	Apply product costing techniques, classify costs by behavior, conduct cost-volume-profit analysis, prepare budgets, conduct cost-benefit analysis, and evaluate performance
SLO 3: Develop a professional identity	Attend class, use appropriate email etiquette, develop Excel skills, adhere to ethical standards

### Required Textbooks and Other Course Materials:

- **Textbook and MyAccountingLab:** *Managerial Accounting* Fifth Edition (Braun and Tietz, Pearson 2018).

Students should pick only one of the following (both options include MyAccountingLab access):

1. Online version only (eText) -accessible with Pearson MyAccountingLab Access Code – ISBN 9780135374627. Available through UTA bookstore
2. Binder version of the textbook + Pearson MyAccountingLab Access Code with etext –ISBN 9780134642093. Available through UTA bookstore.
3. Online access to MyAccountingLab without eText (available through Pearson website) + textbook rental through Amazon or a similar service. *Many of my former students have found this to be the most cost-effective method.*

**Homework assignments and dynamic study modules will be completed through MyAccountingLab. Please follow MyAccountingLab access instructions at end of the syllabus.**

- **Scantrons:** One form SC882-E (BLUE COLOR) is needed for each exam. Please note that you must turn in only the original SC882-E forms as I will not accept the substitute forms. Please do not turn in wrinkled or creased forms. You are required to turn in 4 scantron forms on or before September 13. (Do not put your name on the scantrons. Clip them with a paper clip and attach a piece of paper to the scantrons or fold them in a full sheet of paper with your name on the paper.)
- **Canvas:** We will use Canvas for online management of this course, and you can access MyAccountingLab directly from our class Canvas page.

### Descriptions of major assignments and examinations:

**Quizzes:** An in-class quiz will be conducted during most class sessions starting on Monday, August 26 (note: no in-class quiz will be given on review days, exam days, and days with multiple chapters covered). Each quiz will be worth 3 points: 1 point for attendance, and 2 points based on whether you correctly answer questions related to the assigned reading for that day of class. Since it is unreasonable to expect that you will never miss class, your lowest three in-class quiz scores will be dropped from your point total when calculating your grade for the course. A total of 81 points are available from in-class quizzes.

**Dynamic Study Modules:** Dynamic Study Modules (DSMs) are designed to help you study by cycling through learning content until you demonstrate a mastery of the information. DSMs are due **by 11:59 PM Central Time on the date listed in the Course Schedule**. A total of 25 points (10 x 2.5 pts per chapter) are available from the Dynamic Study Modules.

**Homework Assignments:** MyAccountingLab contains an assignment for each chapter called Homework. The purpose of homework is to provide an opportunity for you to practice chapter-related problems outside of class and help reinforce those critical thinking skills necessary to do well on the examinations. You will also develop Excel skills through several homework problems this semester. You have three submission attempts per homework question. The homework assignment for each chapter must be completed by **11:59 PM Central Time on the date listed on the Course Schedule**. You will not be able to complete homework after the due date has passed, and there will be no opportunities to makeup missed homework assignments. You must follow the instructions given in MyAccountingLab for inputting your answer or the system will mark your answer wrong. There are 11 homework assignments worth 15 points each. Your lowest homework grade will be dropped from your point total when calculating your grade for the course, resulting in 150 possible points available from Homework.

Homework assignments can be accessed using (1) the homework link within each chapter module of Canvas, (2) the Assignments link on the left-hand side menu in our Canvas course, or (3) the MyLab and Mastering link on the left-hand side menu in our Canvas course.

**Exams:** Four exams will be administered during the semester as per the attached Course Schedule. Exams 1 thru 3 will cover material from specific chapters as noted on the schedule and are worth 200

points each. The fourth exam will be a Comprehensive Final Exam and is worth 400 points. See the Class Preparation and Study Tips section of the syllabus for suggestions on how to best prepare for exams.

Please note the following:

- a. The Exam dates are listed on the attached Course Schedule. Please be advised that the content is subject to change, but changes in exam dates are very unlikely. If a change to an exam date does occur, it will be announced in class and by email.
- b. *Make-Up Exams:* Please inform me in person or by email **prior to** the exam date if you will miss the exam. For reasons that are not emergency related, verifiable documents must be submitted and the exam has to be taken before the scheduled exam date. In the case of an emergency, verifiable written documents must be submitted in order to obtain approval for arranging a makeup exam. If you miss an exam without being excused, you will receive a zero for that exam.

Exam Day Rules:

- a. Exam day seating assignments will be random and different than your normally assigned seat.
- b. ***I will provide all scantrons and pencils on exam days. Students are allowed to use their own calculator if they choose, but it cannot be a graphing calculator, business/financial calculator, smart watch, or cellphone. I will provide calculators for those students who prefer to use a departmental calculator. All personal belongings must be placed on the side of front of the classroom during the exam. (Note: all students will be required to use a departmental calculator for the comprehensive final exam).***
- c. Phones and Electronic Devices: On exam days, please turn off your cellular phones and/or other electronic devices including smart watches and place them in your bag placed on the side or front of the classroom.
- d. No books or notes may be used during exams.
- e. No “scratch” paper is allowed in the examination.
- f. The instructor reserves 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 instructor.
- j. ***Any exam that is removed from the exam proctor’s presence will receive an automatic grade of zero.***
- k. At the end of exam time, 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 the instructor’s departure from the room, a zero will be recorded for your exam grade.

**Other Requirements:**

As part of this course, you are required to register for and attend a zero-credit accounting lab that meets for 50 minutes each week. The lab will be led by an IDEAS Center peer educator of an Accounting Department PhD student who is embedded in the ACCT 2302 course. Labs will provide you with the opportunity for additional practice of the concepts and problems that you will learn about in class. Your active participation in the lab and successful completion of lab assignments accounts for 60 points available for this course, which equates to approximately 5% of your course grade. Refer to the separate syllabus of the accounting lab for more information.

## **Grading Information**

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**Grading:**

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

### Points Distribution for Grading

In-class Quizzes (27 x 3 pts)	85 pts*
Homework (10 x 15 pts)	150 pts
Dynamic Study Modules (10 x 2.5 pts)	25 pts
Accounting Lab (10 x 6 pts)	60 pts
Exams 1-3 (3 x 200 pts)	600 pts
Comprehensive Common Final Exam	<u>400 pts</u>
<b>Total</b>	<b>1,320 pts</b>

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.

\* Plus 4 points for taking all 30 quizzes

### Grading Scale

A	1,188 – 1,320 pts	≥ 90%
B	1,056 – 1,187 pts	≥ 80%
C	924 – 1,055 pts	≥ 70%
D	792 – 923 pts	≥ 60%
F	0 – 791 pts	< 60%

All grades will all be maintained in the Canvas gradebook. No grade will be released by phone or email. Final letter grades will be posted in Canvas once the semester is complete.

### 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 University Catalog. [See [Undergraduate Grading Policies](#). For student complaints, see [Student Complaints](#).]

### Expectations for Out-of-Class Study:

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!* Those who do well in this accounting course are usually those students who have mastered the course material and can demonstrate that by working problems and answering questions similar to those from class. *Your skill and speed at solving problems is a strong indication of whether you are adequately prepared for an exam.*

Beyond the time spent in class, students should expect to spend an additional **9-12 hours per week** in course-related activities (e.g., reading assignments, homework, preparing for exams). I recommend that you put all exam dates and assignment due dates listed in the Course Schedule on your personal calendar as soon as possible! I will not remind you about exam dates or due dates.

#### Before Class:

- Read assigned material and take notes using directed reading guides (available in the *Course Materials* section of Canvas), or your own note taking methods. Reading the assigned chapters and taking notes as you read is critical as not all information from the chapter will be discussed in class. Please watch the video in the *Syllabus* section of Canvas for note taking tips.
- Listen to any assigned podcasts and complete any homework assignments listed on the Course Schedule.
- Download and/or print lecture framework pages from the *Course Materials* section of Canvas.

#### During Class:

- Attend class regularly! This will significantly increase your likelihood of success in the class.
- Bring the notes you took when reading, lecture framework pages, and your textbook to class (in-class problems will all come from the textbook).
- Come prepared to ask questions about concepts from the chapter that you do not understand.
- Add your own notes to the lecture framework pages and participate in the discussion and class activities!

*After Class:*

- Set aside time each week, and several days before an exam, to study exclusively for ACCT 2302. It is helpful to schedule large blocks of time (2+ hours) where you can focus.
- Utilize the instructor office hours and IDEAS Center tutoring hours to answer questions you may have and review your exams.
- Consider making plans to study with a friend for at least a few hours before each exam. Your friend can often help explain things you may not understand, and you can ask each other study questions.
- To study concepts: I highly recommend
  - Study the notes you took when reading and your completed lecture framework pages.
  - Read the “Decision Guidelines” half-way through and at the end of the chapter.
  - Answer the “Quick Check” questions at the end of the chapter.
  - Make flashcards of terms and concepts you don’t know or that are confusing to you. Then use the flashcards as one of your study activities.
  - Use the Study Plan and/or Dynamic Study module in MyAccountingLab for extra practice.
- To study problems: I recommend you focus most of your time re-working the in-class problems. Your directed reading guide and lecture framework notes will give you access to the formulas/processes needed to work problems. **Studying problems involves much more than just looking at a solution to a problem!** I recommend re-working the in-class problems several times leading up to the exam.
  - The first time you rework the problem, have the problem and your notes in front of you (but not the solution). Only look to the solution as a last resort and to check your answer.
  - The second time you work the problem, put away your class notes and only have the problem out. Try to work the problem without looking at your class notes or solution. If you reach a point where you need help, refer to your class notes or the solution to help you finish the problem. Check your answer against the solutions.
  - Continue this process until you can correctly work the problem without looking at your class notes or the solution. For some problems, you might reach this point quickly. For other problems, it may take many attempts before you can do this. Don’t get discouraged!
  - One of the best things you can do when studying problems is to re-work the same problem over several days in a row to help reinforce your learning!
  - You should also work the Summary problems that appear half-way through and at the end of the chapter. The solutions for these problems are printed in the textbook.

Suggested Study Tools	Reinforcement of	
	Concepts	Problems
<i>Dr.Henderson’s resources</i>		
Directed reading guides and lecture framework notes	X	X
In-class problems		X
Podcasts	X	
<i>Textbook resources</i>		
Decision Guidelines (half-way through and at end of each chapter)	X	
Try It! Problems (scattered throughout each chapter)		X
Summary Problems with solutions (half-way through and at end of each chapter)		X
Accounting Vocabulary (End of Chapter)	X	
Quick Check (End of Chapter)	X	
<i>MyAccountingLab resources</i>		
Online Flashcards (available by chapter in Multimedia Library)	X	
Study Plan	X	X
Dynamic Study Modules	X	X

## Course Schedule

As the instructor for this course, I reserve the right to adjust this schedule in any way that serves the educational needs of the students enrolled in this course. Schedule adjustments will be communicated either by verbal or written statement – Dr. Cherie Henderson

Date	Day	Topic	Reading	Learning Objectives	Quiz	Due by 11:59 PM CST Unless otherwise noted
21-Aug	Wed	Syllabus and Introduction to the course				
23-Aug	Fri	Ch 1 – Introduction to Managerial Accounting	Pgs. 1-13	LO1 - LO4		
26-Aug	Mon	Ch 1 – Introduction to Managerial Accounting	Pgs. 14-26	LO4 - LO5	Yes	
28-Aug	Wed	Ch 2 – Building Blocks of Managerial Accounting	Pgs. 48-64	LO1 - LO4	Yes	
30-Aug	Fri	Ch 2 – Building Blocks of Managerial Accounting	Pgs. 98-70	LO5	Yes	
2-Sep	Mon	Labor Day Holiday – No Class				
3-Sep	Tue					Ch 1 Homework
4-Sep	Wed	Ch 2 – Building Blocks of Managerial Accounting	Pgs. 71-77	LO6 - LO7	Yes	
6-Sep	Fri	Ch 3 – Job Costing, <i>Census Date</i>	Pgs. 104-116	LO1 - LO2	Yes	
9-Sep	Tue					Ch 2 Homework
10-Sep	Mon	Ch 3 – Job Costing	Pgs. 116-126	LO3 - LO4	Yes	
11-Sep	Wed	Ch 3 – Job Costing	Pgs. 127-142	LO5 - LO6	Yes	
13-Sep	Fri	Ch 3 – Job Costing Ch 4 – ABC, Lean Operations, Costs of Quality	Pgs. 143-146 Pgs. 175-178	LO7		Scantrons (in class)
16-Sep	Mon	Ch 4 – ABC, Lean Operations, Costs of Quality	Pgs. 179-190	LO1 - LO2	Yes	
17-Sep	Tue					Ch 3 Homework
18-Sep	Wed	Ch 4 – ABC, Lean Operations, Costs of Quality	Pgs. 191-205	LO3 - LO4	Yes	
20-Sep	Fri	Ch 4 – ABC, Lean Operations, Costs of Quality	Pgs. 206-212	LO5	Yes	
23-Sep	Mon	Module 1 Wrap Up				Ch 4 Homework
24-Sep	Tue					Ch 1-4 DSMs
<b>25-Sep</b>	<b>Wed</b>	<b>Exam 1 (Chapters 1-4)</b>				
27-Sep	Fri	Ch 6 – Cost Behavior	Pgs. 307-321	LO1 - LO2	Yes	
30-Sep	Mon	Ch 6 – Cost Behavior	Pgs. 322-330	LO3 - LO5	Yes	
2-Oct	Wed	Ch 6 – Cost Behavior	Pgs. 331-345	LO6	Yes	
4-Oct	Fri	Ch 7 – Cost-Volume-Profit Analysis	Pgs. 381-389	LO1 - LO2	Yes	
7-Oct	Mon	Ch 7 – Cost-Volume-Profit Analysis	Pgs. 389-402	LO2 - LO3	Yes	
8-Oct	Tue					Ch 6 Homework
9-Oct	Wed	Ch 7 – Cost-Volume-Profit Analysis	Pgs. 402-407	LO4 - LO5	Yes	
11-Oct	Fri	Ch 7 – Cost-Volume-Profit Analysis Ch 8 – Relevant Costs for Short-Term Decisions	Pgs. 407-414 Pgs. 443-448	LO5 LO1		
14-Oct	Mon	Ch 8 – Relevant Costs for Short-Term Decisions	Pgs. 448-459	LO2 - LO3	Yes	
15-Oct	Tue					Ch 7 Homework
16-Oct	Wed	Ch 8 – Relevant Costs for Short-Term Decisions	Pgs. 460-467	LO4 - LO5	Yes	
18-Oct	Fri	Ch 8 – Relevant Costs for Short-Term Decisions	Pgs. 467-476	LO6	Yes	
21-Oct	Mon	Module 2 Wrap Up				Ch 8 Homework

Date	Day	Topic	Reading	Learning Objectives	Quiz	Due by 11:59 PM CST Unless otherwise noted	
22-Oct	Tue					Ch 6-8 DSMs	
<b>23-Oct</b>	<b>Wed</b>	<b>Exam 2 (Chapters 6-8)</b>					
25-Oct	Fri	Ch 9 – Master Budget	Pgs. 507-514	LO1 - LO2	Yes		
28-Oct	Mon	Ch 9 – Master Budget	Pgs. 515-523	LO2	Yes		
30-Oct	Wed	Ch 9 – Master Budget	Pgs. 524-531	LO3	Yes		
1-Nov	Fri	Ch 9 – Master Budget	Pgs. 531-539	LO4	Yes		
4-Nov	Mon	Ch 9 – Master Budget (if needed), <i>Last Day to Drop</i> Ch 10 – Performance Evaluation	Pgs. 583-592	LO1 - LO2			
6-Nov	Wed	Ch 10 – Performance Evaluation	Pgs. 590-596	LO3	Yes	Ch 9 Homework	
8-Nov	Fri	Ch 10 – Performance Evaluation	Pgs. 597-607	LO4 - LO5	Yes		
11-Nov	Mon	Ch 10 – Performance Evaluation	Pgs. 607-616	LO5 - LO6	Yes		
13-Nov	Wed	Ch 11 – Standard Costs and Variances	Pgs. 653-663	LO1 - LO2	Yes	Ch 10 Homework	
15-Nov	Fri	Ch 11 – Standard Costs and Variances	Pgs. 664-670	LO3 - LO4	Yes		
18-Nov	Mon	Ch 11 – Standard Costs and Variances	Pgs. 671-682	LO5 - LO7	Yes		
20-Nov	Wed	Module 3 Wrap Up				Ch 11 Homework	
21-Nov	Thu					Ch 9-11 DSMs	
<b>22-Nov</b>	<b>Fri</b>	<b>Exam 3 (Chapters 9-11)</b>					
25-Nov	Mon	Ch 15 – Sustainability	Pgs. 894-913		Yes		
27-Nov	Wed	<i>No Class</i>					
29-Nov	Fri	<i>Thanksgiving – No Class</i>					
2-Dec	Mon	Ch 15 Wrap Up and Final Exam Review				Ch 15 HW, DSM	
4-Dec	Wed	Final Exam Review					
<b>6-Dec</b>	<b>Fri</b>	<b>Departmental Final Exam - 5:30pm-8:00pm - Location to be announced</b>					

*Note: the schedule is also on Canvas as a separate document*

## Institution Information

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UTA students are encouraged to review the below institutional policies and informational sections and reach out to the specific office with any questions. To view this institutional information, please visit the [Institutional Information](http://www.uta.edu/provost/administrative-forms/course-syllabus/index.php) page (<http://www.uta.edu/provost/administrative-forms/course-syllabus/index.php>) which includes the following policies among others:

- Drop Policy
- Disability Accommodations
- Title IX Policy
- Academic Integrity
- Student Feedback Survey
- Final Exam Schedule

## Additional Information

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### Attendance:

At The University of Texas at Arlington, taking attendance is not required but attendance is a critical indicator of student success. 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. As the instructor of this section, I believe that **Class attendance is part of your professional responsibility, similar to your attendance at a job. As a result, I evaluate your attendance through in-class quizzes.** However, while UT Arlington does not require instructors to take attendance in their courses, the U.S. Department of Education requires that the University have a mechanism in place to mark when Federal Student Aid recipients "begin attendance in a course." UT Arlington instructors will report when students begin attendance in a course as part of the final grading process. Specifically, when assigning a student a grade of F, faculty report must the last date a student attended their class based on evidence such as a test, participation in a class project or presentation, or an engagement online via Canvas. This date is reported to the Department of Education for federal financial aid recipients.

### Emergency Exit Procedures:

Should we experience an emergency event that requires evacuation of the building, students should exit the room and move toward the nearest exit, which is located via the stairway directly across from the doors to our classroom. When exiting the building during an emergency, do not take an elevator but use the stairwells instead. 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 Success Programs:

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 by appointment](#), [drop-in tutoring](#), [etutoring](#), [supplemental instruction](#), [mentoring](#) (time management, study skills, etc.), [success coaching](#), [TRIO Student Support Services](#), and [student success workshops](#). For additional information, please email [resources@uta.edu](mailto:resources@uta.edu), or view the [Maverick Resources](#) website.

The [IDEAS Center](https://www.uta.edu/ideas/) (<https://www.uta.edu/ideas/>) (2<sup>nd</sup> Floor of Central Library) offers **FREE** [tutoring](#) and [mentoring](#) to all students with a focus on transfer students, sophomores, veterans and others undergoing a transition to UT Arlington. Students can drop in or check the schedule of available peer tutors at [www.uta.edu/IDEAS](http://www.uta.edu/IDEAS), or call (817) 272-6593.

## Emergency Phone Numbers

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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. Non-emergency number 817-272-3381