

ACCT 2302-004: Principles of Accounting II

Spring 2021

Instructor Information

Instructor(s): Suye Wang

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Office Hours: Normal office hours will be held each week on Monday and Wednesday between 5:30 pm and 6:30 pm on Microsoft Teams. (NOTE: These are subject to change– any changes will be communicated through an updated syllabus and Canvas Announcement.) You will receive an Outlook Calendar invitation for each office hour session. If you would like to attend these normal office hours, please feel free to drop in the scheduled Teams meeting during the time slot. You can make appointments for normal office hours using the Calendar in Canvas. Instructions on how to schedule an appointment are available [HERE](#). I am also willing to schedule appointments with students on other days if needed. If you would like an appointment for a time that falls outside of my normal office hours, email me directly so we can schedule your appointment.

Course Information

Section Information: ACCT 2302-004

Time and Place of Class Meetings: This is a hybrid class, meaning that *class meetings* will be held will be held online through Microsoft Teams and *exams* will be taken on UTA's campus on scheduled exam days. *Class meetings* will take place on **Mondays and Wednesdays from 4:00pm-5:20pm** using Microsoft Teams. Students are **strongly encouraged** to attend and participate in all online class meetings. You will receive an Outlook Calendar invitation for each class session. Within Microsoft Teams, you will access the class session through the Team called "ACCT 2302-004 Wang Spring 2021".

All *exams* will be taken in-person on UTA's main campus during on select Fridays. (See the Course Schedule later in the syllabus for exam dates.) Details about exam times and locations will be distributed after the start of the semester. If we are unable to hold exams in-person due to a worsening COVID-19 situation, exams would then be conducted online during the scheduled exam days shown on the Course Schedule.

Description of Course Content:

The official course description of ACCT 2302 is "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:

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:

Student Learning Outcome	Means to Achieve
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 options:

1. Online textbook version only (eText) + Pearson MyAccountingLab Access Code – ISBN 9780135374627 or 9780134161624. Available through UTA bookstore or through the [Pearson website](#).
2. Binder version of the textbook + Pearson MyAccountingLab Access Code with etext –ISBN 9780134642093. Available through UTA bookstore or through the [Pearson website](#).
3. Online access to MyAccountingLab without eText (available through [Pearson website](#) – ISBN 9780134161631) + 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 will be completed through MyAccountingLab and several study resources are also available in MyAccountingLab. Please follow MyAccountingLab access instructions in the “Getting Started” Module of our Canvas course.

Other Technology Requirements

- **Canvas:** We will use Canvas for online management of this course, and you can access MyAccountingLab directly from our class Canvas page.
- **Microsoft Teams:** Online class sessions will take place via Microsoft Teams. Download Microsoft Teams [HERE](#) (you will be prompted to login with your UTA email address and NetID in order to download Microsoft Teams).
- **Personal computer and webcam:** Each student is required to have a working personal computer and webcam. It is encouraged that webcams are used when participating in certain aspects of online class session and during office hours. If circumstances occur that prevent exams from being administered in-person on UTA’s main campus, students will be required to use Respondus Lockdown Browser and a webcam for monitoring purposes during exams administered online.

Descriptions of major assignments and examinations

Daily Quizzes: An online quiz will be conducted in Canvas each day that new material is covered. The purpose of the daily quiz is to assess whether you have a basic understanding of the assigned textbook reading for the that day. The first day that you are assigned an online daily quiz is Monday, January 25th. (Note: no online daily quiz will be given for unit wrap up days and exam prep days). Daily quizzes will become available at the end of class and are due at **11:59PM Central Time that night**. Once you open and begin a daily quiz, you will have 20 minutes to complete it.

Each daily quiz will be worth **5 points** based on whether you correctly answer questions related to the assigned reading for that day of class (pages of assigned reading are noted in the Course Schedule). Your lowest three daily quiz scores will be dropped from your point total when calculating your grade for the course. A total of 75 points are available from daily quizzes.

Daily quizzes can be accessed by (1) the Canvas module that corresponds to the chapter covered in that day's course, or (2) the Quizzes link on the left-hand side menu in our Canvas course.

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 the start of class **(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 make up 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 10 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 135 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.

Accounting Labs: 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 online using Microsoft Teams. The lab will be led by an IDEAS Center peer educator or an Accounting Department graduate teaching assistant 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 75 points available for this course, which equates to approximately 5% of your course grade. Refer to the separate syllabus posted in Canvas within your accounting lab for more information.

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. While these three exams are not cumulative, your knowledge of concepts from early chapters in this course will be relevant and helpful for your success in later chapters. A final exam worth 375 points will be administered at the end of the semester. The final exam is cumulative and covers all chapters discussed in this course.

Please note the following:

- a. The Exam dates are listed on the attached Course Schedule. Please be advised that the dates are 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 Canvas and by email.
- b. *Make-Up Exams:* All exams are departmental wide and coordinated among instructors. Please inform me and the course coordinator Dr. Stephanie Rasmussen (srasmuss@uta.edu) 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. **Please arrive 5-10 minutes before the exam starts.** Be prepared to show your student ID for attendance purposes when you arrive at your testing room.
 - (1) You are required to wear a mask when on-campus and in your exam room.
 - (2) Use the restroom if needed prior to the exam – you will not be allowed to visit the restroom once the exam begins.
 - (3) When you arrive at your assigned room, enter the room while social distancing and retrieve a cleaning wipe.

- (4) Then follow instructions given by the proctor about obtaining the exam already labelled with your name and finding a seat.
- (5) Use the wipe to clean your seat and table area before you sit down.
- b. You are responsible for bringing pencils, a four-function calculator, and photo ID to the exam. All other personal belongings should be left at home or locked in your vehicle since they would not be allowed at your seat and we cannot guarantee that personal belongings can be socially distanced from your classmates.
 - (1) We recommend you bring extra pencils because we cannot guarantee that there will be a pencil sharpener in your assigned room.
 - (2) **NO cell phones or other communication devices (including smart watches)** are allowed in the exam rooms. If you have special circumstances (such as a medical issue or family emergency) that requires you to stay near your phone, you must talk with your instructor ahead of time so we're aware of those special circumstances.
 - (3) Pens and highlighters are not allowed.
 - (4) The Department of Accounting will provide all scantrons on exam days.
- c. None of the exam proctors, including your instructor, can answer any questions during the exam.
- d. All scantrons must be completed at that time the exam ends. You will not be given extra time to complete your scantron form after the exam ends.
- e. **ALL STUDENTS MUST REMAIN IN THEIR SEAT UNTIL THE EXAM TIME HAS ENDED AND A PROCTOR DISMISSES STUDENTS IN THE ROOM.**
- f. **ALL EXAMS THAT ARE NOT IN THE PROCTOR'S CONTROL WHEN HE/SHE LEAVES THE ROOM WILL RECEIVE A -0-.**
- g. No books or notes may be used during exams.
- h. No "scratch" paper is allowed in the examination.
- i. The instructor reserves the right to seat and/or re-seat any student before or during an exam.

Guest Speaker and Data Analytics Assignments: Our class will be visited by a Guest Speaker during Business Week in March. You will complete an assignment prior to the guest speaker's visit, and you will also receive attendance credit for attending the live class session with the guest speaker. More details about the assignment will be given later in the semester. You will also complete two Excel-based data analytics assignments in MyAccountingLab near the end of the semester. Instructions for these assignments will be provided later in the semester.

Grading Information

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

Daily Quizzes (15 x 5 pts)	75 pts
Homework (9 x 15 pts)	135 pts
Accounting Lab (10 x 7.5 pts)	75 pts
Exams 1-3 (3 x 200 pts)	600 pts
Final Exam	375 pts
Guest Speaker and Data Analytics Projects	<u>45 pts</u>
Total	1,305 pts

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 Scale

A	1,175 – 1,305 pts	≥ 90%
B	1,044 – 1,174 pts	≥ 80%
C	914 – 1,043 pts	≥ 70%
D	783 – 913 pts	≥ 60%
F	0 – 782 pts	< 60%

All grades will all be maintained in the Canvas gradebook. No final 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 or watching class videos, 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 always remind you about exam dates or due dates.

Before Class:

- Read assigned material and take notes using directed reading guides (available in each chapter's Module in 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.
- Download and/or print lecture framework pages from each chapter's Module in Canvas.
- Watch any Mini Videos that have been posted for the upcoming class period in the chapter's Module in Canvas. Be sure to take notes in your lecture framework document as you watch the Mini Videos!
- Complete the assignment listed on the Course Schedule that is due on the next class day.

During Class:

- Attend the online class sessions regularly! This will significantly increase your likelihood of success in the class.
- Have the notes you took when reading, your lecture framework pages, and your textbook to class with you when participating in the online class session (problems worked in the online class session 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:

- Complete the daily quiz after class has finished.
- 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+ hrs) where you can focus.
- Utilize the instructor office hours and IDEAS Center tutoring hours to answer questions you may have.
- 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:
 - 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:** 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!*** It is very helpful if you re-work 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
<u>Instructor resources</u>		
Directed reading guides and lecture framework notes	X	X
In-class problems		X
<u>Textbook resources</u>		
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	
<u>MyAccountingLab resources</u>		
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 –Suye Wang

Course Schedule – Mon/Wed with Fri exams Updated 2/20/2020

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

Date	Day	Topic	Reading Assignment	Quiz Day	Due by 11:59PM CST
1/20	Wed	Syllabus and Introduction to the course, Ch 1 – Introduction to Managerial Accounting	Pgs. 1-26		
1/25	Mon	Ch 2 – Building Blocks of Managerial Accounting	Pgs. 48-64	Yes	
1/27	Wed	Ch 2 – Building Blocks of Managerial Accounting	Pgs. 65-77	Yes	Ch 1 Homework
2/1	Mon	Ch 3 – Job Costing	Pgs. 104-129; 143-146	Yes	Ch 2 Homework
2/3	Wed	Ch 4 – ABC, Lean Operations, Costs of Quality <i>Also, Census Date</i>	Pgs. 175-197	Yes	Ch 3 Homework
2/8	Mon	Ch 4 – ABC, Lean Operations, Costs of Quality	Pgs. 198-212	Yes	
2/10	Wed	Unit 1 Wrap Up and Review			Ch 4 Homework
2/12	Fri	Departmental Exam 1 (Chapters 1-4) 2pm-3:20pm			
2/15	Mon	<i>Weather Closure</i>			
2/17	Wed	<i>Weather Closure</i>			
2/22	Mon	Ch 6 – Cost Behavior	Pgs. 307-326	Yes	
2/24	Wed	Ch 6 – Cost Behavior	Pgs. 326-345	Yes	
3/1	Mon	Ch 7 – Cost-Volume-Profit Analysis	Pgs. 381-395	Yes	Ch 6 Homework
3/3	Wed	Ch 7 – Cost-Volume-Profit Analysis	Pgs. 396-414	Yes	
3/8	Mon	Ch 8 – Relevant Costs for Short-Term Decisions (only Learning Objectives 1, 3, and 4)	Pgs. 443-447, 453-456, 460-464	Yes	Ch 7 Homework
3/10	Wed	Unit 2 Wrap Up and Review			Ch 8 Homework
3/12	Fri	Departmental Exam 2 (Chapters 6-8) 2pm-3:20pm			
3/15	Mon	<i>Spring Break</i>			
3/17	Wed	<i>Spring Break</i>			
3/22	Mon	Ch 9 – Master Budget	Pgs. 507-523	Yes	
3/24	Wed	Ch 9 – Master Budget	Pgs. 524-528	Yes	
3/29	Mon	Ch 9 – Master Budget	Pgs. 529-539	Yes	Guest Speaker Assignment
3/31	Wed	Guest Speaker Day – Business Week			
4/2	Fri	<i>Last Day to Drop Classes</i>			
4/5	Mon	Ch 10 – Performance Evaluation	Pgs. 583-602	Yes	Ch 9 Homework
4/7	Wed	Ch 10 – Performance Evaluation	Pgs. 603-616	Yes	
4/12	Mon	Ch 11 – Standard Costs and Variances	Pgs. 653-670	Yes	Ch 10 Homework
4/14	Wed	Ch 11 – Standard Costs and Variances	Pgs. 671-678	Yes	
4/19	Mon	Unit 3 Wrap Up			Ch 11 Homework
4/21	Wed	Unit 3 Review			
4/23	Fri	Departmental Exam 3 (Chapters 9-11) 2pm-3:20pm			
4/26	Mon	Data Analytics		Yes	
4/28	Wed	Final Exam Review			Data Analytics Assignment 1
5/3	Mon	Final Exam Review			Data Analytics Assignment 2
5/7	Fri	Departmental Final Exam (Chapters 1-4 and 6-11) 5:30pm-8pm			

Institution Information

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](https://resources.uta.edu/provost/course-related-info/institutional-policies.php) page (<https://resources.uta.edu/provost/course-related-info/institutional-policies.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

Mandatory Face Covering Policy

All students and instructional staff are required to wear facial coverings while they are on campus, inside buildings and classrooms. Students that fail to comply with the facial covering requirement will be asked to leave the class session. If students need masks, they may obtain them at the Central Library, the E.H. Hereford University Center's front desk or in their department. Students who refuse to wear a facial covering in class will be asked to leave the session by the instructor, and, if the student refuses to leave, they may be reported to UTA's Office of Student Conduct.

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 expect you to attend and participate in online class sessions. 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.

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, or view the [Maverick Resources](#) website.

The [IDEAS Center](https://www.uta.edu/ideas/) (<https://www.uta.edu/ideas/>) (2nd 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, or call (817) 272-6593.

The English Writing Center (411LIBR)

The Writing Center offers **FREE** tutoring in 15-, 30-, 45-, and 60-minute face-to-face and online sessions to all UTA students on any phase of their UTA coursework. Register and make appointments online at

the [Writing Center](https://uta.mywconline.com) (https://uta.mywconline.com). Classroom visits, workshops, and specialized services for graduate students and faculty are also available. Please see [Writing Center: OWL](#) for detailed information on all our programs and services.

The Library's 2nd floor [Academic Plaza](http://library.uta.edu/academic-plaza) (http://library.uta.edu/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.

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. Non-emergency number 817-272-3381