



**Department:** Business Professions

**Course Title** ACCT 2301 Principles of Accounting II -Managerial

**Section Name :**ACCT 2302.WB

**Semester:** Spring, 2013

**Instructor:** N. McMahan

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**Office Hours:** Please contact me with any questions/problems or anything else you would like to discuss via email. I typically respond within 24 hours or faster.

### **Course Description**

Managerial and cost accounting topics are introduced: cost behavior, budgeting, responsibility accounting, cost systems and product costing, CVP, standard costs, variance analysis and incremental analysis. Learning activities are designed to allow students to apply acquired knowledge to exercises and problem-solving situations. Manual and computer applications allow students to integrate learned techniques and practices into problem-solving situations

### **Required Text** BNDL MANAGERIAL ACCOUNTING W/ACC

<b>Author</b>	WARREN
<b>Edition</b>	11
<b>ISBN</b>	9781111995782

### **Description of Institutional Core Objectives (ICO's)**

Given the rapid evolution of necessary knowledge and skills and the need to take into account global, national, state, and local cultures, the core curriculum must ensure that students will develop the essential knowledge and skills they need to be successful in college, in a career, in their communities, and in life. Therefore, with the assistance of the Undergraduate Education Advisory Committee, the Coordinating Board has approved guidelines for a core curriculum for all undergraduate students in Texas.

Through the application and assessment of objectives within the institution's core curriculum, students will gain a foundation of knowledge of human cultures and the physical and natural world; develop principles of personal and social responsibility for living in a diverse world; and advance intellectual and practical skills that are essential for all learning. Appropriate OdessaCollege faculty periodically evaluates all of the courses listed in the descriptions on the following pages of this catalog and keys them to OdessaCollege's Institutional Core Objectives (ICOs), as defined by the Texas Higher Education Coordinating Board (THECB). (Source: *OdessaCollege Catalog of Courses 2012-2013, page 73*)

## OdessaCollege's Institutional Core Objectives (ICOs):

- 1) *Critical Thinking Skills* - to include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
- 2) *Communication Skills* - to include effective development, interpretation and expression of ideas through written, oral and visual communication
- 3) *Empirical and Quantitative Skills* - to include the manipulation and analysis of numerical data or observable facts resulting in informed conclusions
- 4) *Teamwork* - to include the ability to consider different points of view and to work effectively with others to support a shared purpose or goal
- 5) *Personal Responsibility* - to include the ability to connect choices, actions and consequences to ethical decision-making
- 6) *Social Responsibility* - to include intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities

## Learning Outcomes ACCT 2302(Source: Odessa College Catalog of Courses 2012-2013, page 95)

Outcome	ICO
Student will complete activities including cost behavior, budgeting, cost systems and product costing, CVP, standard costs, variance analysis, and incremental analysis.	<i>Critical Thinking Skills</i> - to include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
Student will complete learning activities designed to allow them to apply acquired knowledge to exercises and problem-solving situations.	<i>Communication Skills</i> - to include effective development, interpretation and expression of ideas through written, oral and visual communication
Student will complete activities in responsibility accounting.	<i>Teamwork</i> —to include the ability to consider different points of view and to work effectively with others to support a shared purpose or goal.
Student will work both manually and on the computer in order to integrate learned techniques and practices into problem-solving situations.	<i>Empirical and Quantitative Skills</i> —to include the manipulation and analysis of numerical data or observable facts resulting in informed conclusions.

## OdessaCollege Policies

### Academic Policies

Note that the OC Student Handbook states (page 32) that “[i]n cases of academic dishonesty, the instructor has the authority to impose appropriate scholastic penalties. Complaints or appeals of disciplinary sanctions may be filed in accordance with the college due process procedure. Copies of the college due process procedure are available in the office of The Director of Student Life (CC104).”

For more information on your rights and responsibilities as a student at OdessaCollege, please refer to the

### **Scholastic Dishonesty**

Scholastic dishonesty shall constitute a violation of these rules and regulations and is punishable as prescribed by board policies. Scholastic dishonesty shall include, but not be limited to, cheating on a test, plagiarism and collusion.

**"Cheating on a test" shall include:**

- Copying from another student's test paper
- Using test materials not authorized by the person administering the test.
- Collaborating with or seeking aid from another student during a test without permission from the test administrator.
- Knowingly using, buying, selling, stealing or soliciting, in whole or in part, the contents of an unadministered test.
- The unauthorized transporting or removal, in whole or in part, of the contents of the unadministered test.
- Substituting for another student, or permitting another student to substitute for one's self, to take a test.
- Bribing another person to obtain an unadministered test or information about an unadministered test.
- "Plagiarism" shall be defined as the appropriating, buying, receiving as a gift, or obtaining by any means another's work and the unacknowledged submission or incorporation of it in one's own written work.
- "Collusion" shall be defined as the unauthorized collaboration with another person in preparing written work for fulfillment of course requirements. (Source: *Odessa College Student Handbook 2012-2013, page 29-30*)

### **Special Populations/Disability Services/Learning Assistance**

Odessa College complies with Section 504 of the Vocational Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990. If you have any special needs or issues pertaining to your access to and participation in this or any other class at Odessa College, please feel free to contact me to discuss your concerns. You may also call the Office of Disability services at 432-335-6861 to request assistance and accommodations.

Odessa College affirms that it will provide access to programs, services and activities to qualified individuals with known disabilities as required by **Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act of 1990 (ADA)**, unless doing so poses an undue hardship or fundamentally alters the nature of the program or activity. Disabilities may include hearing, mobility or visual impairments as well as hidden disabilities such as chronic medical conditions (arthritis, cancer, diabetes, heart disease, kidney disorders, lupus, seizure disorders, etc.), learning disabilities or psychiatric or emotional disabilities. A student who comes to Odessa College with diagnosed disabilities which may interfere with learning may receive accommodations when the student requests them and submits proper documentation of the diagnosis. A Request for Accommodations form and guidelines for beginning the request process are available in the OC Help Center or on the Odessa College web site at [www.odessa.edu/dept/counseling/disabilities.htm](http://www.odessa.edu/dept/counseling/disabilities.htm). The college strives to provide a complete and appropriate range of services for students with disabilities such as assistance with testing, registration, information on adaptive and assistive equipment, tutoring, assistance with access and accommodations for the classroom where appropriate. For information regarding services, students with disabilities should contact the Office of Disability Services in the OC Help Center located in Room 204 of the

Student Union Building or call 432-335-6433. (Source: *Odessa College Catalog of Courses 2012-2013*, page 52)

### **Dropping a Course or Withdrawing from College**

Students wishing to drop a non-developmental course may do so online using WebAdvisor, at the Wrangler Express, or Registrar's Office. A student wishing to drop a developmental course or withdraw from college should obtain a drop or withdrawal form from the Wrangler Express or the Registrar's Office. Students are encouraged to consult with instructors prior to dropping a class. Students may not completely withdraw from the college by use of the Web. Students must drop a class or withdraw from college before the official withdrawal date stated in the class schedule. Students who are part of the Armed Forces Reserves may withdraw with a full refund if the withdrawal is due to their being ordered into active duty. A copy of the student's orders must be presented to the Registrar's Office at the time of the withdrawal. For details, please contact the Office of the Registrar. **No longer attending class does not automatically constitute withdrawal from that class, nor does a student's notification to an instructor that the student wishes to be dropped. Failure of a student to complete the drop/withdrawal process will result in a grade of "F."** (Source: *Odessa College Catalog of Courses 2012-2013*, page 36)

### **Learning Resource Center (LRC; Library)**

The Library, known as the Learning Resources Center, provides research assistance via the LRC's catalog (print books, videos, e-books) and databases (journal and magazine articles). Research guides covering specific subject areas, tutorials, and the "Ask a Librarian" service provide additional help.

### **Student Success Center (SSC)**

Located in the LRC, the Student Success Center (SSC) provides assistance to students in meeting their academic and career goals. We strive to provide new and updated resources and services at no charge to OC students. Academic support services include tutoring, study skills training, workshops, and the mentoring program. Tutoring is available for a variety of subjects including college mathematics, English, government, history, speech, chemistry, biology, and all developmental coursework. Appointments are preferred, but walk-ins will be served as soon as possible. SmartThinking online tutoring is also available. All computers in the center have Internet access, Microsoft Office, and software resources to assist OC students in improving their reading, writing and mathematical skills. The center also offers special assistance to students preparing for the THEA/COMPASS test. Computer lab assistants are available to assist students with student email, Blackboard, OC portal, Course Compass and more. For more information or to make an appointment, please call 432-335-6673 or visit [www.odessa.edu/dept/ssc/](http://www.odessa.edu/dept/ssc/) (Source: *Odessa College Catalog of Courses 2012-2013*, page 54)

### **Student E-mail**

Please access your Odessa College Student E-mail, by following the link to either set up or update your account: <http://www.odessa.edu/gmail/>. **Correspondence will be submitted using your Odessa College email as an alternative method to contact you with information regarding this course.**

### **Technical Support**

For Blackboard username and password help and for help accessing your online course availability and student email account contact the Student Success Center at 432-335-6878 or online at [https://www.odessa.edu/dept/ssc/helpdesk\\_form.htm](https://www.odessa.edu/dept/ssc/helpdesk_form.htm).

## Expectations for Engagement – Online Learning

To help make the web-based learning experience fulfilling and rewarding, the following Expectations for Engagement provide the parameters for reasonable engagement between students and instructors for the online learning environment. Students and instructors are welcome to exceed these requirements.

### Reasonable Expectations of Engagement for Instructors

1. As an instructor, I understand the importance of clear, timely communication with my students. In order to maintain sufficient communication, I will
  - provided my contact information at the beginning of the syllabus;
  - respond to all messages within 24 hours if received Monday through Thursday and within 48 hours if received Friday through Sunday; and,
  - notify students of any extended times that I will be unavailable and provide them with alternative contact **information (for me or for my supervisor) in case of emergencies during the time I'm unavailable.**
2. As an instructor, I understand that my students will work to the best of their abilities to fulfill the course requirements. In order to help them in this area, I will
  - provide clear information about grading policies and assignment requirements in the course syllabus, and
  - communicate any changes to assignments and/or to the course calendar to students as quickly as possible.
3. As an instructor, I understand that I need to provide regular, timely feedback to students about their performance in the course. To keep students informed about their progress, I will
  - post grades for discussion postings within one week of the discussion thread closing.
  - provide grades for major assignments within 2 weeks of the due date or at least 3 days before the next major assignment is due, whichever comes first.

### Reasonable Expectations of Engagement for Students

1. As a student, I understand that I am responsible for keeping up with the course. To help with this, I will
  - line up alternative computer and internet access in case my primary computer crashes or my internet services is unavailable;
  - recognize that the college provides free wi-fi and computer labs during regular campus hours to help me with accessing my course; and,
  - understand that my instructor does not have to accept my technical issues as a legitimate reason for late or missing work if my equipment or service is unreliable.
2. As a student, I understand that it is my responsibility to communicate quickly with the instructor any issue or emergency that will impact my involvement with or performance in the class. This includes, but is not limited to
  - **getting "kicked off" of the system during tests or quizzes;**
  - having trouble submitting assignments; and
  - dealing with a traumatic personal event.
3. As a student, I understand that it is my responsibility to understand course material and requirements and to keep up with the course calendar. While my instructor is available for help and clarification, I will
  - seek out help from my instructor and/or from tutors;
  - ask questions if I **don't understand; and,**
  - access my course several times during the week to keep up with assignments and announcements.

### Registration:

On the Web (5 am to Midnight, 7 days aweek).....	Nov 12-Jan 21
In Person (See Business Hours Above).....	Nov 12-Jan 18
***REGISTRATION PAYMENT DEADLINE	
* For students registered who register prior to Jan 7.....	Payment is DUE Jan 7 (Mon)
* For students who register on or after Jan 7.....	Due on Day of Registration
Holiday (Martin Luther King Day - Offices closed except for Wrangler Express).....	Jan 21 (Mon)
Classes Begin.....	Jan 22(Tue)
Late Registration & Schedule Changes (Add/Drop):	
On the Web (5 am to Midnight, 7 days aweek).....	Jan 22-23 (Tue-Wed)
In Person (See Business Hours Above).....	Jan 22-23 (Tues-Wed)
** Late Registration & Add/Drop Payment Deadline.....	Due on Day of Registration
Census Day.....	Feb 6 (Wed)
Deadline for Spring Degree Application.....	Mar 20 (Wed)
First Eight Weeks End.....	Mar 22 (Fri)
Spring Break (Offices Closed – No Classes).....	Mar 11-16 (Mon-Sat)
Second Eight Weeks Begin.....	Mar 25 (Mon)
Holiday (Good Friday).....	Mar 29 (Fri)
Last Day to Drop or Withdraw with a "W" (full semester length courses).....	Apr 16 (Tues)
Student Evaluation of Instruction Survey Available Online.....	April 28-May 4
Last Day to Drop or Withdraw with a "W" (2nd eightweek courses).....	Apr 30 (Tues)
Last Class Day.....	May 11 (Sat)
Final Exams.....	May 13-16 (Mon-Thurs)
Spring Graduation.....	May 17 (Fri)
End of Semester.....	May 17 (Fri)

## Course Policies

### Disclaimer

This syllabus is tentative and subject to change in any part at the discretion of the instructor. Any changes will be in accordance with Odessa College policies. Students will be notified of changes, if any, in timely manner.

### Original Effort

The work submitted for this course must be original work prepared by the student enrolled in this course. Efforts will be recognized and graded in terms of individual participation and in terms of ability to collaborate with other students in this course.

### Course prerequisites

Pass TASP/THEA English, reading and mathematics. (Source:Odessa College Catalog of Courses 2012-2013, page 178)

### Digital Protocol

Cell phones must be placed on either *vibrate* or *silent* mode and are to be accessed in emergency cases only. The use of laptops or any other digital device is permitted in order to facilitate note-taking relative to instruction. **Computers/printers are available to OC students in the LRC (301-303); the refore, not having access to a computer due to technical issues (crash; corrupted files) will not be considered as an acceptable reason for not completing assignments.** If there is a loss of server connection with Odessa College due to maintenance, then an email will be sent to student with pertinent information and status reports.

### Attendance Policy

Logging in to Blackboard is the equivalent to attending class. Students are expected to login at least every 5 days. Failure to login regularly can be detrimental to your grade.

## Grading Policy

Please understand that this is a required course for the Office Systems Technology program in order to better prepare you for future and successful employment. Quality work and active participation is expected and not to be negotiated. As a general policy, grades will be taken in class. Any written assignments or tests will be graded outside of class.

## Grade Inquiry Policy

It is the responsibility of the individual taking this course to maintain accurate track of assignment submissions and grades. There will be opportunities during the semester to meet with the instructor to discuss your academic progress. Contact the instructor to schedule an appointment. Class time will not be used for grade inquiries. All grades are final.

## Communication Plan

The best way to communicate with the course instructor is via email. Check in Blackboard regularly for announcements, including any changes in the course schedule due to instructor illness or conference attendance. Appointments with the instructor may also be scheduled.

## General Course Requirements

1. Attend class and participate.
2. Contribute and cooperate with civility.
3. **Submit assignments on time. Late work will not be accepted. Medical and/or family circumstances that warrant an extension on assignments need to be presented to the instructor. Extensions will be allowed at the instructor's discretion.**

## Grading Scale:

- "A" = 90-100
- "B" = 80-89
- "C" = 70-79
- "D" = 60-69
- "F" = 0-59

## METHOD OF EVALUATION:

1. Homework 12 chapters @ 10 points each = 120 points
2. Exams 100 points each = 300 points
3. Two extra project – Chapters 10 and 11 @ 40 each = 80 points

You can earn up to 500 points in this class

500 – 450 = A (90%)

449 – 400 = B (80%)

399 – 350 = C (70%)

349 – 300 = D (60%)

Below 300 = F (below 60%)

## **Incomplete Policy**

An 'Incomplete' grade may be given only if:

1. The student has passed all completed work
2. If he/she has completed a minimum of 75% of the required coursework. A grade of an "I" will only be assigned when the conditions for completions have been discussed and agreed upon by the instructor and the student.

## **Overview of assignments**

### **Schedule (Tentative and Subject to Change)**

<b>Week</b> <b>1/22/13-2/3/13</b>	<b>Chapter 1 – Managerial Accounting Concepts and Principles and Chapter 2 – Job Order Costing</b>  <b>Read the chapters, make notes.</b>  <b>Log into the course using web site provided. Power points were emailed to your email.</b>	<b>No graded assignment due</b>  <b>Buy your book, read your syllabus, sign in to our web site.</b>
<b>2/4/13-2/10/13</b>	<b>Chapter 3 – Process Costs Systems</b>  <b>Read power point, read the chapter</b>	<b>Assignments from Chapter 3 due every Sunday by 11:55 PM ( first 3 chapters will have an extended due date)</b>  <b>Work on assignments from chapters 1&amp;2</b>
<b>2/11/13-2/17/13</b>	<b>Chapter 4 – Cost Behavior and Cost-Volume-Profit Analysis – read the chapter and power points</b>	<b>All assignments from Chapters 1-4 will be due Sunday 2/24/13 by 11:55 P.M.</b>
<b>2/18/13-2/24/13</b>	<b>Chapter 5 – Variable Costing for Management Analysis</b>	<b>Chapter 5 assignments</b>
<b>2/25/13-3/3/13</b>	<b>EXAM 1 – Chapters 1-5</b>	<b>Complete EXAM 1</b>
<b>3/4/13-3/10/13</b>	<b>Chapter 6 - Budgeting</b>	<b>Chapter 6 assignments</b>
<b>3/11/13-3/17/13</b>	<b>Chapter 7 – Performance Evaluation Using Variances from Standard Costs</b>	<b>Chapter 7 assignments, Extra Sarbanes Oxley project</b>
<b>3/18/13-3/24/13</b>	<b>SPRING BREAK</b>	<b>NO ASSIGNMENTS</b>



<b>3/25/13-3/31/13</b>	<b>Chapter 8 – Performance Evaluation for Decentralized Operations</b>	<b>Chapter 8 assignments</b>
<b>4/1/13-4/7/13</b>	<b>Chapter 9 – Differential Analysis and Product Pricing</b>	<b>Chapter 9 assignments, Extra depreciation project</b>
<b>4/8/13-4/14/13</b>	<b>EXAM 2 – Chapters 6-9</b>	<b>Complete EXAM 2</b>
<b>4/15/13-4/21/13</b>	<b>Chapter 10 – Capital Investment Analysis</b>	<b>Chapter 10 assignments</b>
<b>4/22/13-4/28/13</b>	<b>Chapter 11 – Cost Allocation and Activity-Based Costing</b>	<b>Chapter 11 assignments</b>
<b>4/29/13-5/5/13</b>	<b>Chapter 12 – Cost Management for Just-in-Time Environments Liabilities: Bonds and Notes</b>	<b>Chapter 12 Assignments</b>
<b>5/6/13-5/16/13</b>	<b>Final Exam – ALL CHAPTERS</b>	<b>Complete FINAL EXAM</b>