

Syllabus

Accounting

Course Description

ACCT 2302 Principles of Accounting II

This course covers the fundamentals of managerial accounting including manufacturing operations and planning and control. Other topics include budgets, introduction to cost accounting, cost control techniques, methods of measuring performance and financial statement analysis. Credit: 3 (3 lecture)

Prerequisites

ACNT 2301 (Principles of Accounting I)

Course Goals (includes competencies, incorporation of SCANS, etc.)

The primary purpose of Principles of Accounting II is to help managers make decisions that support the achievement of an organization's financial goals and objectives. This course is designed to provide a comprehensive and contemporary foundation for the kinds of accounting data used by managers in organizations today. Throughout the course, the focus is on the acquisition, analysis, and application of accounting information in the management decision process.

SCANS – Secretary's Commission for Achieving Necessary Skills

The Secretary's Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and
- Develop a dissemination strategy for the nation's schools, businesses, and homes

SCANS research verifies that what we call *workplace know-how* defines effective job performance today. This know-how has two elements: *competencies* and a *foundation*. This report identifies five competencies and a three-part foundation of skills and personal qualities that lie at the heart of job performance. These eight requirements are essential preparation for all students, whether they go directly to work or plan further education. Thus, the competencies and the foundation should be taught and understood in an integrated fashion that reflects the workplace contexts in which they are applied.

The five SCANS workplace competencies identified by the Commission are the following:

1. Resources-An ability to identify, organize, and allocate time, money, materials, space, and people. Much of what you do in the classroom can help students develop competency with resources. Emphasize planning skills in relation to preparing, working, and completing assignments.
2. Interpersonal-Skills to participate as a member of a team, teach others, serve customers, exercise leadership, negotiate, and work with others possessing diverse backgrounds. Cooperative/collaborative learning activities are an effective way to teach interpersonal skills. In discussions after group activities, emphasize interpersonal lessons and challenges of the activities.

3. Information-An ability to acquire, organize, evaluate, interpret, and communicate information along with using computers to process information. Competency with information is basic to any classroom. Emphasize that efforts to master information skills prepare students for future employment.
4. Systems-An understanding of social, organizational, and technological systems; ability to monitor and correct performance; a competence in the design and improvement of systems. Look for opportunities for students to use critical thinking skills to identify and analyze systems in their school, community, nation, and world.
5. Technology-The knowledge and skill to select equipment and tools, apply technology to specific tasks, and maintain and troubleshoot software and hardware. Although there are many forms of technology that can be used in your class, computers create real interest and opportunities for your students. Encourage your students to make computers an important part of their education, whether the computers are used in self-paced learning or in-group projects.

The three SCANS foundation skills identified by the Commission are the following:

1. Basic Skills-Reading, writing, mathematics, listening, and speaking. Classroom activities can develop and reinforce all these basic skills. Teaching these skills in the classroom can provide cross-curricular opportunities
2. Thinking Skills-Creative thinking, decision making, problem solving, seeing things in the mind's eye, knowing how to learn, and reasoning. During their careers, students will need this foundation to adapt to a rapidly changing society. Helping students to think critically becomes very important so that they may adjust to change. Seek opportunities for students to stretch their minds, find new answers, ask hard questions, and lay foundations for lifelong learning.
3. Personal Qualities-Responsibility, self-esteem, sociability, self-management, and integrity. Throughout their lives, your students will need to get along with others; with classmates, friends and family, customers, and coworkers. Look for changes to reinforce good personal qualities. And remember the power of teaching by example. SCANS workplace competencies and foundation skills have been integrated into Principles of Accounting II.

Instructor Information

Email: Marina.Grau@hccs.edu

Textbook Information

Required for the course (text and practice set are both required):

Text: Managerial Accounting, 11th edition, by Ray H. Garrison and Eric Noreen. and Peter C. Brewer. New York, New York: McGraw Hill Irwin, 2006. ISBN: 0072834943

Optional Materials:

Working Papers* - The Working Papers are designed to help students successfully complete their homework assignments. All appropriate forms used in the chapter problems are included. All working papers are identified by problem number.

Study Guide* - This chapter-by-chapter self-study guide will help students master the basic content of the text.

Lab Requirements (if any)

See your instructor for locations, days and times.

Students with Disabilities

"Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disability Services Office at the respective college at the beginning of each semester. Faculty are authorized to provide only the accommodations requested by the Disability Support Services Office."

For questions, contact Donna Price at 713-718-5165 or the Disability Counselor at your college. To visit the ADA Web site, log on to www.hccs.edu, click Future Students, scroll down the page and click on the words Disability Information.

- * Central ADA Counselors – John Reno – 713-718-6164, Martha Scribner – 713-718-6164
- * Northeast ADA Counselor – Kim Ingram – 713-718-8420
- * Northwest ADA Counselor – Mahnaz Kolaini – 713-718-5422
- * Southeast ADA Counselor – Jette Friis – 713-718-7218
- * Southwest ADA Counselor – Dr. Becky Hauri – 713-718-7910
- * Coleman ADA Counselor – Dr. Raj Gupta – 713-718-7631

Academic Honesty

Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated against a student accused of scholastic dishonesty.

Scholastic Dishonesty

Students must maintain a high standard of honesty in their academic work. They should avoid all forms of academic dishonesty, especially the following:

- a. Plagiarism. The appropriation of passages, either word for word (or in substance) from the writing of another and the incorporation of these as one's own written work offered for credit.
- b. Collusion. Working with another person in the preparation of notes, themes, reports, or other written work offered for credit unless such collaboration is specially approved in advance by the instructor.
- c. Cheating on an Examination or Quiz. Giving or receiving, offering or soliciting information, or using prepared material in an examination or testing situation. On examinations, students are expected (a) to remain in the examination room until the examination is finished, (b) to refrain from talking, and (c) to refrain from bringing notes and books into the examination room.
- d. Impersonation. Allowing another person to attend classes, take examinations or to do graded assignments for an enrolled student under his or her name is strictly forbidden.

A violator of any of the above offenses will incur severe disciplinary action ranging from suspension to expulsion.

Attendance and Withdrawal Policies

Students are expected to attend class regularly. Students are responsible for materials covered during their absences, and it is the student's responsibility to consult with the instructor for any make-up assignments. Although it is the responsibility of the student for non-attendance, the instructor has full authority to drop a student for excessive absences.

A student may be dropped from any course for excessive absences after the student has accumulated absences of 12.5% of the hours of instruction. For example, in a 3 credit hour lecture class meeting 3 hours per week, a student may be dropped after 6 hours of absence.

Drops and Withdrawals:

It is the responsibility of each student to officially drop or withdraw from a course. Failure to officially withdraw may result in the student receiving a grade of F in the course. A student may officially withdraw in any of the following ways:

1. Complete an official withdrawal form at any HCCS campus.

2. Drop via the internet. Go to www.hccs.edu
3. Send a letter requesting withdrawal to:
 Registrar, Houston Community College System
 P.O. Box 667517
 Houston, TX 77266-7517 The withdrawal will be effective as of the date of the postmark.
 Withdrawals will NOT be accepted by telephone.

Course Requirements and Grading Policy

Students are expected to read all assigned chapters, complete and submit all assignments on due dates, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you. Typically, the successful student in college can count on 3 hours of independent study for every hour in the classroom.

Students are responsible for the “learning objectives” at the beginning of each chapter. Accounting is a subject that cannot be mastered passively. The concepts and ideas can be compared to building blocks - each serves as a foundation for new ones. It is extremely important that each student be actively involved in the learning process. This requires intensive study of each chapter, the study guide, and continuous application of the ideas to homework problems.

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed on your assignment schedule and applying the grading scale which is listed below.

Grading Scales

90 - 100%	= A	(328 to 365 points)
80 - 89%	= B	(292 to 327 points)
70 - 79%	= C	(255 to 291 points)
60 - 69%	= D	(219 to 254 points)
BELOW 60%	= F	(0 to 218 points)

Evaluation Requirements

3 Sectional Exams (Drop one)	200 points
Final examination	130 points
Peachtree Project	30 points
Excel Project	20 points
Internet Project	10 points
Homework	10 points
Total	400 points

Incompletes

The grade of “I” (incomplete) may be given only if you fail to take the final exam due to valid reason(s). If you receive an “I,” you must arrange with your instructor to complete the course work

See the Student Handbook for more information.

Testing

There will be a total of three sectional examinations (there will be no make-up examinations). The two highest grades received on these exams will be used to compute the student's final grade for the course. The lowest score will be dropped. If a student misses an exam, that becomes the dropped exam.

Make-up policy

There will be a total of three sectional examinations (there will be no make-up examinations). The two highest grades received on these exams will be used to compute the student's final grade for the course. For a missed examination, a student is allowed to drop one of the first three sectional examinations.

Projects, Assignments, Portfolios, Service Learning, Internships, etc.

Students are expected to read all assigned chapters, complete and submit all assignments on due dates, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore there will always be homework assignments to be prepared outside of class. This will require a considerable commitment of time and effort from you. Typically, the successful student in college can count on 3 hours of independent study for every hour in the classroom.

Students are responsible for the learning objectives at the beginning of each chapter. Accounting is a subject that cannot be mastered passively. The concepts and ideas could be compared to building blocks - each serves as a foundation for new ones. It is extremely important that each student be actively involved in the learning process. This requires intensive study of each chapter, the study guide, and continuous application of the ideas to homework problems.

Course Content

See topics in the Assignment Schedule below

Course Calendar with Reading Assignments

An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class.

Principles of Accounting II For classes that meet two times each week

Class	Date	Chapter	Topic	Homework Assignment
1		1	Managerial Accounting	E1-1,E1-2, P1-5,
2		1	Same	P1-7, P1-8
3		2	Cost Terms, Concepts, and Classifications	E2-3, E2-9, E2-10
4		2	Same	P2-21 (use excel)
5		3	Systems Design -Job Order Costing	E3-3, E3-7, P3-19
6		4	System Design - Process Costing	E4-1, E4-13, E4-15, E4-16, P4-21 (use excel)
7		5	Cost Behavior: Analysis and Use	E5-1, E5-5, E5-11
8		5	Same	P5-17
			Review for Exam #1	
9			Examination #1 (Chapters 1-5)	Homework Due

10		6	Return Exam #1 and Graded Homework	
			Cost-Volume-Profit Relationships	
11		6	Same	E6-1,E6-6,E6-10, P6-20
12		7	Variable Costing: A Tool for Management	E7-1, E7-2, E7-6
13		7	Same	P7-9, P7-11 (use excel)
14		8	Activity-Based Costing	E8-1, E8-2
15		8	Same	E8-14, P8-17
16		9	Profit Planning	E9-1, E9-2, E9-3, E9-4
17		9	Same	P9-12, P9-17 (use excel)
18		10	Standard Costs and the Balanced Scorecard	E10-3, E10-4, E10-9
19		10	Same	E10-10, P10-16
			Review for Exam #2	
20			Exam #2 (Chapter 6-10)	Homework Due
21			Return Exam #2 (Return Graded Homework)	
		11	Flexible Budgets and Overhead Analysis	E11-1, E11-2, E11-3
22		11	Same	E11-14, P11-22 (use excel)
23		12	Segment Reporting and Decentralization	E12-1, E12-4, E12-6
24		12	Same	E12-15, P12-23
25		13	Relevant Costs for Decision Making	E13-1, E13-6, E13-11
26		13	Same	P13-17, P13-20 (use excel)
27		17	Financial Statement - Analysis	E17-3, E17-4, E17-5
28			Same	P17-10, P17-12
			Review for Exam #3	
29			Exam #3 (Chapters 11-13,17)	Homework Due
30			Return Exam #3 (Return Graded Homework)	
31			Final Exam (Chapters 1-13, 17)	

ASSIGNMENT SCHEDULE
Principles of Accounting II
For classes that meet one time each week

Class	Date	Chapter	Topic	Homework Assignment
1		1	Managerial Accounting	E1-1, E1-2, P1-5, P1-7, P1-8
2		2	Cost Terms, Concepts, and Classifications	E2-3, E2-9, E2-10, P2-21
3		3	Systems Design -Job Order Costing	E3-3, P3-6, P3-19
4		4	System Design - Process Costing	E4-1, E4-6&7, P4-16, P4-20

5		5	Cost Behavior: Analysis and Use Review for Exam #1	E5-1, E5-5, E5-11, P5-17
6			Examination #1 (Chapters 1-5)	Homework Due
		6	Cost-Volume-Profit Relationships	E6-1, E6-6, P6-10, P6-20
7			Return Exam #1 and Graded Homework	
		7	Variable Costing: A Tool for Management	E7-1, E7-2, E7-6, P7-9, P7-11
8		8	Activity-Based Costing	E8-1, E8-2, P8-14, P8-17
9		9	Profit Planning	E9-1, E9-2, E9-3, E9-4, P9-12, P9-17
10		10	Standard Costs and the Balanced Scorecard	E10-3, E10-4, E10-9, E10-10, P10-16
11		- -	Review for Exam #2 Exam #2 (Chapter 6-10)	Homework Due
		11	Flexible Budgets and Overhead Analysis	E11-1, E11-2, E11-3, E11-14, P11-22
12		-	Return Exam #2 (Return Graded Homework)	
		12	Segment Reporting and Decentralization	E12-1, E12-4, E12-6, E12-15, P12-23
13		13	Relevant Costs for Decision Making	E13-1, E13-6, E13-11, P13-17, P13-20
14		17	Financial Statement Analysis	E17-3, E17-4, E17-5, E17-10, P17-12
15		-	Exam #3 (Chapters 11-13,18) Review for Final Exam	
16			Return Exam #3 (Return Graded Homework)	
			Final Exam (Chapters 1-13, 18)	

Other Student Information (clubs, tutoring, web resources, etc.)

Accounting Department Website:

<http://swc2.hccs.cc.tx.us/accounting/>

Instructor Website:

From the HCCS homepage, choose Southwest College, choose "The Learning Web," choose Faculty, type in your instructor's name. Your instructor will have a copy of the syllabus and other pertinent information for you.

Tutoring/Lab Hours:

This will be posted in the department website as well as in the Learning Web during the second week of the semester.

Tuition Hike for Course Repeaters

Students who repeat a course for a third or more times may soon face significant tuition/fee increases at HCC and other Texas public colleges and universities. To avoid paying additional

costs for dropping or failing a course too many times, it is important that you, as an HCC student, do your part to ensure your academic success. The student development staff and our faculty are here to assist you in every way we can to facilitate your success; nonetheless, you must take personal responsibility as a student to seek out and take advantage of the wide range of support services available at HCC campuses. The services include tutorial help (online as well as in person), Learning Assistance laboratories, Faculty and professional advising, Career Assessment and counseling, and other related services.

INTERNATIONAL STUDENTS: Receiving a *W* in a course may affect the status of your student Visa. Once a *W* is given for the course, it will not be changed to an *F* because of the visa consideration. Please contact the International Student Office at 713-718-8520 if you have any questions about your visa status and other transfer issues.