Course Name
ACCT 2302 – Principles of Accounting II
This is an ACGM Course Number.

Course Description
This course covers the theory and practice of measuring and interpreting financial data for business units, with emphasis on corporations and managerial applications. Basic concepts, principles, and procedures are applied to the following topics: preparation and analysis of financial statements, budgeting, cash flow, cost systems, responsibility accounting, and cost-volume-profit analysis.

Textbook(s)

Instructor Information
Instructor: Richard Lewis, M.B.A, M.S.
E-mail: rlLewis@dcccd.edu
Telephone: 972-860-4376 (Accounting Lab)

General Information
Course Days: W
Course Time: 7:10 PM – 9:50 PM
Course Credit Hours: 3 (3 Lec.)
Course Prerequisite: ACCT 2301 or ACCT 2401
Course Level: Introductory

Accounting Help Desk
Instructional Specialist: Kevin Kawanishi
Room: M132
Telephone: 972-860-4376
E-mail: kkawanishi@dcccd.edu
Hours: Monday 10:30 a.m. – 8:00 p.m.
       Tuesday 12:00 p.m. – 5:30 p.m.
       Wednesday 10:30 a.m. – 8:00 p.m.
       Thursday 12:00 p.m. – 8:00 p.m.
       Saturday 8:00 a.m. – 12:00 p.m.

NOTE: The instructor reserves the right to modify the course requirements, assignments, grading procedures, and other related policies if circumstances so dictate.
THE INSTRUCTIONAL SYSTEM

The textbook and accompanying software represent the most important resources available to you. There are numerous questions, exercises, and problems designed to provide opportunities for application, feedback, and review. Your instructor will explain the procedures you should follow to complete each chapter. Most of the time you expend on this course will involve the following activities:

- Reading the textbook
- Attending class and participating in classroom activities
- Utilization of Accounting lab and Instructional Specialist
- Working, checking, and correcting the assignments
- Preparing for and taking periodic examinations

THE EVALUATION/GRADING SYSTEM

ASSIGNMENTS A & B: 540 POINTS

Points may be earned by completing the assignments prior to each due date. Assignment A is worth 15 points and Assignment B is worth 30 points for a total of 45 points per chapter. At the end of the semester, students receiving 90% of the total A & B homework points (total of chapters 13 through 24) will receive full credit for their homework assignments. If less than 90% of the total A & B homework points (total of chapters 13 through 24) are earned, then the student will receive that percentage of the total A & B homework points. No points will be given for assignments submitted after the due date. Please contact your instructor or instructional specialist when you have questions about your homework assignments.

QUIZZES: 120 POINTS

Each chapter quiz is worth 10 points and must be submitted by the due date. No points will be given for quizzes submitted after the due date.

LEARNSMART: 120 POINTS

LearnSmart is an adaptive learning program. You will be presented with several questions related to the learning objectives from each chapter. Each question will require you to indicate your level of confidence in knowing the correct answer before answering the question. As you progress through the questions, incorrect answers will trigger additional question(s) concerning the same objective as the one missed. Be honest about your level of knowledge as incorrectly answering a question that you previously stated that you “knew” may create additional questions to reinforce your learning. Completion of the LearnSmart module is worth 10 points per chapter. Students receiving 90% of the total LearnSmart points (total of chapters 13 through 24) will receive full credit for their LearnSmart assignments. If less than 90% of the total LearnSmart points (total of chapters 13 through 24) are earned, then the student will receive that percentage of the total LearnSmart points. No points will be given for assignments submitted after the due date.

FINANCIAL ANALYSIS: 20 POINTS

In this assignment, you will compute selected ratios for two companies. Then you will (1) identify the company you consider to be the better short-term credit risk and (2) identify the company you would recommend as the better investment. No points will be given for assignments submitted after the due date.

CHAPTER EXAMS: 900 POINTS

There will be a total of 3 chapter exams during the semester with each exam having 300 possible points. If you miss class the day of an exam, your final exam will serve as your make-up exam. If you take all of the chapter exams, you may use your final exam as a make-up exam for your lowest exam grade. Your final exam grade may serve as a make-up for only one chapter exam grade. You may not use a chapter exam grade to replace your final exam grade.
**FINAL EXAM: 300 POINTS**
The final exam will have 300 possible points and will cover the material presented in all chapters. Failure to take the final exam as scheduled will result in a zero for that exam. There will be no make-up exam given.

**EXTRA CREDIT: 60 POINTS**
Each chapter contains two opportunities for extra credit; interactive exercises and Assignment C problems. The interactive exercises are completed by watching short presentations and answering questions based on the presented material. The interactive exercises are worth 2 points. Assignment C is one problem selected for each chapter and is worth 3 points. Extra credit activities have a combined total of 60 points. No points will be given for assignments submitted after the due date.

**OTHER INFORMATION CONCERNING EVALUATION/TESTING**
All exams will be taken in the classroom. If you arrive late for an exam, it is at the discretion of your instructor whether or not you will be allowed to take the exam. Your exams will be available for your review, but will be retained by your instructor. No programmable calculators and/or cell phones will be allowed when taking exams. No grades will be discussed on the telephone or via e-mail.
ASSIGNMENTS CALENDAR

<table>
<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Chapter(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>W</td>
<td>01/21</td>
<td>Orientation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>13 – Analysis of Financial Statements</td>
</tr>
<tr>
<td>W</td>
<td>01/28</td>
<td>13 – Analysis of Financial Statements</td>
</tr>
<tr>
<td></td>
<td></td>
<td>14 – Managerial Accounting Concepts and Principles</td>
</tr>
<tr>
<td>W</td>
<td>02/04</td>
<td>14 – Managerial Accounting Concepts and Principles</td>
</tr>
<tr>
<td></td>
<td></td>
<td>15 – Job Order Costing and Analysis</td>
</tr>
<tr>
<td>W</td>
<td>02/11</td>
<td>15 – Job Order Costing and Analysis</td>
</tr>
<tr>
<td></td>
<td></td>
<td>16 – Process Costing and Analysis</td>
</tr>
<tr>
<td>W</td>
<td>02/18</td>
<td>EXAM 1 – CHAPTERS 13, 14, 15, 16</td>
</tr>
<tr>
<td></td>
<td></td>
<td>FINANCIAL ANALYSIS DUE</td>
</tr>
<tr>
<td>W</td>
<td>02/25</td>
<td>17 – Activity-Based Costing and Analysis</td>
</tr>
<tr>
<td>W</td>
<td>03/04</td>
<td>18 – Cost Behavior and Cost-Volume-Profit Analysis</td>
</tr>
<tr>
<td>W</td>
<td>03/11</td>
<td>NO CLASS – SPRING BREAK</td>
</tr>
<tr>
<td>W</td>
<td>03/18</td>
<td>19 – Variable Costing and Performance Reporting</td>
</tr>
<tr>
<td>W</td>
<td>03/25</td>
<td>20 – Master Budgets and Performance Planning</td>
</tr>
<tr>
<td>W</td>
<td>04/01</td>
<td>21 – Flexible Budgets and Standard Costs</td>
</tr>
<tr>
<td>W</td>
<td>04/08</td>
<td>EXAM 2 – CHAPTERS 17, 18, 19, 20</td>
</tr>
<tr>
<td>W</td>
<td>04/15</td>
<td>22 – Performance Measurement and Responsibility Accounting</td>
</tr>
</tbody>
</table>

LAST DAY TO WITHDRAW WITH A “W” IS APRIL 18

| W   | 04/22  | 23 – Relevant Costing for Managerial Decisions  |
| W   | 04/29  | 24 – Capital Budgeting and Investment Analysis |
| W   | 05/06  | EXAM 3 – CHAPTERS 21, 22, 23, 24                |
| W   | 05/13  | FINAL EXAM – CHAPTERS 13 THROUGH 24             |

NOTE: THE ABOVE SCHEDULE MAY BE REVISED AT THE DISCRETION OF YOUR INSTRUCTOR
<table>
<thead>
<tr>
<th>ASSIGNMENTS A &amp; B:</th>
<th>CHAPERS 13, 14, 15, 16</th>
<th>POINT VALUE</th>
<th>POINTS EARNED</th>
</tr>
</thead>
<tbody>
<tr>
<td>QUIZZES:</td>
<td>CHAPERS 13, 14, 15, 16</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>LEARNSMART:</td>
<td>CHAPERS 13, 14, 15, 16</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>FINANCIAL ANALYSIS</td>
<td></td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>EXAM:</td>
<td>CHAPERS 13, 14, 15, 16</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td><strong>SUBTOTAL:</strong></td>
<td></td>
<td><strong>580</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ASSIGNMENTS A &amp; B:</th>
<th>CHAPERS 17, 18, 19, 20</th>
<th>POINT VALUE</th>
<th>POINTS EARNED</th>
</tr>
</thead>
<tbody>
<tr>
<td>QUIZZES:</td>
<td>CHAPERS 17, 18, 19, 20</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>LEARNSMART:</td>
<td>CHAPERS 17, 18, 19, 20</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>EXAM:</td>
<td>CHAPERS 17, 18, 19, 20</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td><strong>SUBTOTAL:</strong></td>
<td></td>
<td><strong>1140</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ASSIGNMENTS A &amp; B:</th>
<th>CHAPERS 21, 22, 23, 24</th>
<th>POINT VALUE</th>
<th>POINTS EARNED</th>
</tr>
</thead>
<tbody>
<tr>
<td>QUIZZES:</td>
<td>CHAPERS 21, 22, 23, 24</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>LEARNSMART:</td>
<td>CHAPERS 21, 22, 23, 24</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>EXAM:</td>
<td>CHAPERS 21, 22, 23, 24</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td><strong>SUBTOTAL:</strong></td>
<td></td>
<td><strong>1700</strong></td>
<td></td>
</tr>
</tbody>
</table>

| FINAL EXAM:       | CHAPERS 13 THROUGH 24   | 300         |               |

| TOTAL POINTS      |                          | **2000**    |               |
| EXTRA CREDIT:     |                          | **60**      |               |

<table>
<thead>
<tr>
<th>TOTAL POINTS EARNED</th>
<th>LETTER GRADE EARNED</th>
</tr>
</thead>
<tbody>
<tr>
<td>1800 - 2060</td>
<td>A</td>
</tr>
<tr>
<td>1600 - 1799</td>
<td>B</td>
</tr>
<tr>
<td>1400 - 1599</td>
<td>C</td>
</tr>
<tr>
<td>1200 - 1399</td>
<td>D</td>
</tr>
<tr>
<td>0 - 1199</td>
<td>F</td>
</tr>
</tbody>
</table>
Course Learning Outcomes (CLOs)*

This course is divided into three units. During this course, you will complete the following activities and use the information to make and evaluate managerial decisions.

Unit 1:
1. Perform financial statement analysis.
2. Explain managerial accounting and prepare reports for manufacturing activities.
3. Record transactions and prepare reports for job order cost systems.
4. Record transactions and prepare reports for process cost systems.

Unit 2:
5. Allocate overhead costs using plant wide, departmental, and activity-based costing methods.
7. Prepare absorption and variable costing income statements.
8. Prepare master budget components.

Unit 3:
9. Prepare flexible budgets and account for standard costs and variances.
11. Perform differential analysis.
12. Use capital budgeting techniques.

*These course learning objectives (CLOs) are directly related to the student learning outcomes (SLOs). Detailed chapter objectives are listed by chapter in the textbook.

Student Learning Outcomes (SLOs)

Upon successful completion of this course, students will:

1. Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision making process of managers.
2. Define operational and capital budgeting, and explain its role in planning, control, and decision making.
3. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.
5. Use appropriate financial information to make operational decisions.
6. Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

*These learning outcomes are identified by the Texas Higher Education Coordinating Board (THECB) in the Academic Course Guide Manual (ACGM).

Foundation Skills and Workplace Competencies (SCANS)

The U.S. Department of Labor Secretary’s Commission on Achieving Necessary Skills (SCANS) was established to determine skills that student need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students in obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

Foundation Skills (FS)
1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks
2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty

Workplace Competencies (WC)
1. Resources: Identifies, organizes, plans, and allocates resources
2. Interpersonal: Works with others
3. Information: Acquires and uses information
4. Systems: Understands complex inter-relationships
5. Technology: Works with a variety of technologies
COLLEGE POLICIES

Class Attendance
Students are expected to attend regularly all classes in which they are enrolled. Class attendance and course progress are the responsibility of the student. It is also the responsibility of the student to consult with the instructor following a period of absence. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. *Instructors will not automatically drop students who have stopped attending class.*

Drop/Withdrawal Policy
If you are unable to complete this course and want to receive a “W”, you must withdraw from the course by the withdrawal date listed on the Assignments Calendar page of this syllabus. Withdrawing from a course is a formal procedure which YOU must initiate; the instructor cannot do it for you. You may do this in Admissions or Counseling. If you stop attending class and do not withdraw, you will receive a performance grade, which will result in an “F”. Students sometimes drop courses when help is available that would enable them to continue. Please discuss your plans with the instructor if you feel the need to withdraw. Also, read the ‘Stop Before You Drop’ section on Page 7 of this syllabus carefully before making a decision to withdraw.

Religious Holidays
Students desiring to observe a religious holy day, which will result in a class absence, must notify instructors in writing, for each class, no later than the 15th calendar day after the first class day of the semester in which the absence will occur. Students are required, at a time assigned by the instructor, to complete assignments or take examinations which may be missed as a result of the absence.

Americans with Disabilities Act (ADA)
The Brookhaven College Disability Support Services (DSS) personnel will coordinate the assistance you need to participate fully in college classes, programs, and activities. DSS is located in Room S124 in the Student Services Center, Building S, or may be reached by telephone at 972-860-4673. Additional information can be found online at [Student Services: Disability Support Services](#).

Academic Integrity
The purpose of the Student Code of Conduct is to provide guidelines for the educational environment of the Dallas County Community College District. Such an environment presupposes both rights and responsibilities. Disciplinary regulations at the college are set forth in writing in order to give students general notice of prohibited conduct. Students should be aware of disciplinary actions for all forms of academic dishonesty, including cheating, fabrication, facilitating academic dishonesty, plagiarism and collusion. Your College Catalog and the DCCCD Catalog contain the entire Student Code of Conduct or go online at [DCCCD Student Code of Conduct](#) and click on Responsibility, for detailed information.

Family Educational Rights and Privacy Act of 1974 (FERPA)
The Family Educational Rights and Privacy Act (FERPA) affords students certain rights with respect to their education records. For FERPA information, visit the [Brookhaven College Catalog FERPA page](#).

Financial Aid Statement
Students who are receiving any form of financial aid should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy. *Please note: If you are receiving Financial Aid grants or loans, you must begin attendance in all classes before the certification date. You also must attend or participate after the drop date in order not to be marked as non-attending in the event that you fail the course. Do not drop or stop attending any class without consulting the Financial Aid Office. Changes in your enrollment level and failing grades may require that you repay financial aid.*

Electronic Devices
To prevent interruptions in the classroom, please see that all pagers, cell phones, and other electronic devices are turned off in the classroom. No calls are to be received or sent in the classroom or in the Business Studies instructional lab (M129). Cell phones, pagers, etc., should be turned off before entering the Business Studies instructional lab. No programmable calculators/cell phones will be allowed when taking exams.
RECEIVING YOUR GRADES

**Grade reports are no longer mailed.** Convenient access is available online. Just use your student identification number when you log in to eConnect.

**How to check your grades online:**

1. Select "Check My Grades (GPA)" under "My Personal Information."
2. If you are not already logged in, you will be prompted to do so.
3. Select the grade type you wish to review.
4. Press the submit button.
5. All Grades for the selected grade type will be displayed.

**Note:** You will need your 7 digit Student ID # and your password to log in.

STOP BEFORE YOU DROP

For students enrolling in college-level courses for the first time in Fall 2007 or later, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than six (6) courses during your entire undergraduate career unless the drop qualifies as an exception. Your campus counseling/advising center will give you more information on the allowable exceptions.

Remember that once you have accumulated six (6) non-exempt drops, you cannot drop any other courses with a “W”. Therefore, please exercise caution when dropping courses in any Texas public institution of higher learning, including all seven of the Dallas County Community Colleges.

For more information, you may access: [Facts About Dropping Classes](#)

REPEATING THIS COURSE

Effective with the Fall 2005 Semester, the Dallas County Community Colleges will charge an additional tuition to students registering the third subsequent time for a course. All third and subsequent attempts of the majority of credit and Continuing Education/Workforce Training courses will result in additional tuition to be charged. Developmental Studies and some other courses will not be charged a higher tuition rate. Third attempts include courses taken at any Dallas County Community Colleges since the Fall 2002 semester.