



Sam Houston State University  
College of Business Administration  
Department of Accounting  
ACCT 2302 - Principles of Accounting II  
Fall 2017

**Professor:** Ouadie Akaaboune

**Face to Face Office Hours:** W 10:00 am – 12:00 pm  
& 1:00 pm – 3:00 pm

**Office:** 311C Smith-Hutson Building

**Phone:** 936-294-1284

**Web site:** [Blackboard](#)

**Virtual Office Hours (email):** Available as needed

**E-mail:** oxa021@shsu.edu

### **Course Instructor**

Welcome to ACCT 2302. I know about you and encourage you to learn a little bit about me. Accordingly, a model of how I think success can be achieved in the classroom is provided on **Page 5** of this syllabus.

### **Course Description:**

A continuation of financial accounting topics followed by an introduction to managerial accounting. Topics include investments, long-term liabilities, statement of cash flows, job costing, cost behavior, cost-volume-profit analysis, budgeting, performance evaluation, product pricing and capital budgeting. Emphasis is placed on the usage of accounting information in managerial decision-making.

### **Course Objectives:**

It is the objective of this course that the student will have a strong foundation for future courses in business administration. Upon completion of this course, students will have learned to:

1. Understand financial statements, including the Statement of Cash Flows and the Income Statement for manufacturing entities
2. Understand and apply theories, frameworks, and tools that support business decision making including obtaining a level of proficiency in various calculations that are routinely used in financial and managerial accounting such as debt and equity financing and investments, preparation of a statement of cash flows, product cost determination, cost-volume-profit analysis, and budgeting.

Students' understanding of the course objectives and ability to meet these objectives will be measured by: homework, the practice set, quizzes, and exams.

### **Required Materials:**

#### ***Textbook:***

- *Horngren's Financial and Managerial Accounting*, 6<sup>th</sup> Edition by Miller-Nobles, Mattison, and Matsumura, Pearson Publishing **with MyAccountingLab access.**
- Access code to register for MyAccountingLab is: **HSCOE-AHEAD-WATCH-HAUGH-PRATO-SIRES**

#### ***Practice Set:***

- *A Reinforcement of Managerial Accounting Topics*, Strawser, Henderson, Sweeney (Avai. @ bookstore)

#### ***Others:***

- Scantrons for exams (Form 882-E)
- Non-text programmable calculators

### **Prerequisites:**

ACCT 2301 - NOTE: If you must take ACCT 3313 for your degree plan, then you must have a C or better in ACCT 2301 and ACCT 2302.

<b><u>Meeting Times &amp; Location:</u></b>	Section 3	TR 9:30 – 10:50 am	Smith-Hutson 341
	Section 4	TR 11:00 – 12:20 pm	Smith-Hutson 341
	Section 5	TR 2:00 – 3:20 pm	Smith-Hutson 341

### **Homework:**

Homework assignments reinforce course material. Students should complete ALL homework assignments on **MyAccountingLab** site.

- There will be 10 homework assignments (Please refer to class schedule on page 4)
- Each homework is worth 20 points, for a total of 200 points

### **Quizzes:**

Chapter quizzes will be administered at the end of each chapter. Therefore, paying attention in class, and asking questions if you don't understand something is very important to do well on the quiz.

- There will be 10 quizzes (Please refer to class schedule on page 4)
- Each quiz is worth 20 points, for a total of 200 points

### **Exams:**

Four exams are scheduled during the semester, each is worth 200 points for a total of 800 points. During exams, you must keep your eyes on your own exam and there is to be no conversation with anyone except the professor. If you have questions please ask the professor, NOT another student. It is the students' responsibility to check the class schedule for exam dates.

The only items allowed to be visible during any exam are: exam, scantron, pencil, and a four-function calculator

### **The Practice Set:**

Completion of a multi-part practice set aids the student in understanding the application of cost accounting concepts and procedures. It is an effective method for students to learn the practical skills essential to accounting. The practice set is designed to simulate the manual accounting process of a small business. Job cost sheets, a general ledger, account ledgers, trial balances, and financial statements will be prepared by students. You are allowed to work together on the practice set if everyone is contributing. Do not let others just copy your practice set. It is my policy to give a score of 0 to students who are involved in just copying or letting someone copy the work. Everyone must contribute when working together.

### **Grading:**

Four Exams (200 points each x 4)	800 points
Practice Set	200
Quizzes (20 points each x 10)	200
<u>Homeworks (20 points each x 10)</u>	<u>200</u>
<b>Total Possible points</b>	<b>1400 points</b>

Letter grades will be assigned based on the percentage of points earned as follows:

90% = A, 80% = B, 70% = C, 60% = D, and less than 60% = F.

### **Extra Credit:**

Students often ask if there is anything they can do to improve their grades. I view this as a valid request because students often have a bad day that just so happens to coincide with a quiz or test time. Also, students may not have understood a lecture and might need reinforcement prior to a quiz or exam. In order to provide students with this additional insight, as well as to keep them focused on the material, I will allow each student to **EARN** extra credit points via extra credit assignments. Specifically, as the presentation of each chapter material nears completion, I will administer an in-class extra-credit assignment. Each will consist of 5 fill in the blank questions each will be worth (2) point **IF ANSWERED CORRECTLY** for a total of 10 points per

chapter. Throughout the semester, ten (10) extra credit assignments will be administered. Thus, a total of 100 extra credit points are possible. However, please note that because these are extra credit points, students will not be allowed to **MAKE THEM UP**. Specifically, if you miss the class when an exercise is administered, you forfeit your chance to earn the extra point associated with that exercise.

Finally, because these are extra credit points, they will **help** but not **hurt** you. This means that the 100 points will be added to your cumulative points but will not affect the base that will be used to compute letter grades. Specifically, the maximum points you could **EARN** in the class will total to 1100 (1000 base plus 100 extra points) but the base **USED** to assign grades will remain at 1000.

### **Religious Holy Days:**

Students are allowed to miss class and other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Students remain responsible for all work. For the complete university policy, to to <http://www.shsu.edu/syllabus/>.

### **Disabled Students Policy:**

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance should register with the Office of Services for Students with Disabilities located in the Lee Drain Annex (telephone 936-294-3512, TDD 936-294-3786, and e-mail [disability@shsu.edu](mailto:disability@shsu.edu)). They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired. SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Services for Students with Disabilities and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Services for Students with Disabilities. For the complete university policy, : <http://www.shsu.edu/syllabus/>

### **Attendance Policy:**

Class attendance will be recorded at each meeting as required by the university. Regular attendance will indicate the amount of interest and effort a student is willing to exert in learning.

### **Academic Honesty Policy:**

Students are expected to maintain complete honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of cheating on any exam or quiz will receive either a "0" on the exam or quiz or an "F" in the course at my discretion.

### **Drop Dates:**

The last day to drop a course without using a "Q" and receive a 100% refund is Friday, September 8<sup>th</sup>. Friday, November 10<sup>th</sup> is the last day to drop a course using a "Q".

### **Cell Phone Policy:**

The use by students of electronic devices that perform the function of a telephone or text messenger during class-time is prohibited in this class except for emergency situations. Failure to comply with the instructor's policy could result in expulsion from the classroom. Any use of a telephone or texting device that performs these functions during a test period is prohibited. These devices should not be present during a test or when a test is reviewed and should be stored securely in such a way that they cannot be seen or used by the student. Even the visible presence of such a device during the test period will result in a zero for that test. Use of these devices during a test is considered de facto evidence of cheating and could result in a charge of academic dishonesty.

### **Classroom Demeanor:**

Demeanor refers to a way of conducting oneself. The demeanor in this classroom should be that of professionalism and common courtesy. Students should arrive to class on time and stay until the class is

dismissed. Excessive tardiness disrupts the class and shows a lack of respect to both the instructor and the other students. Do not leave the classroom during an exam without permission. Otherwise, it will be assumed that you are finished with the exam. Disruptive behavior of any kind will not be tolerated.

### Tentative Calendar

Day	Date	Class Schedule	Chapters	Quiz	HW	EC
Thu	24-Aug	Introduction	Syllabus			
Tue	29-Aug	Investments	10			EC 1
Thu	31-Aug	Investments		Quiz 1	HW 1	
Tue	5-Sep	Long-term Liabilities	12			EC 2
Thu	7-Sep	Long-term Liabilities		Quiz 2	HW 2	
Tue	12-Sep	Exam 1 - Ch. 10 & 12				
Thu	14-Sep	Statement of Cash Flows	14			EC 3
Tue	19-Sep	Statement of Cash Flows				
Thu	21-Sep	Statement of Cash Flows		Quiz 3	HW 3	
Tue	26-Sep	Introduction to Managerial Accounting	16			EC 4
Thu	28-Sep	Introduction to Managerial Accounting		Quiz 4	HW 4	
Tue	3-Oct	Exam 2 - Ch. 14 & 16				
Thu	5-Oct	Job Order Costing	17			EC 5
Tue	10-Oct	Job Order Costing		Quiz 5	HW 5	
Thu	12-Oct	Practice Set	Bring your Practice Set to Class			
Tue	17-Oct	Practice Set	Bring your Practice Set to Class			Part I Due
Thu	19-Oct	Activity-Based Costing	19			EC 6
Tue	24-Oct	Activity-Based Costing		Quiz 6	HW 6	
Thu	26-Oct	Cost-Volume-Profit Analysis	20			EC 7
Tue	31-Oct	Cost-Volume-Profit Analysis		Quiz 7	HW 7	
Thu	2-Nov	Exam 3 - Ch. 17, 19 & 20				
Tue	7-Nov	Master Budgets	22			EC 8
Thu	9-Nov	Master Budgets		Quiz 8	HW 8	
Tue	14-Nov	Flexible Budgets and Standard Cost Systems	23			EC 9
Thu	16-Nov	Flexible Budgets and Standard Cost Systems		Quiz 9	HW 9	Part II Due
Tue	21-Nov	Short-term Decisions	25			EC 10
Tue	28-Nov	Short-term Decisions		Quiz 10	HW 10	
Thu	30-Nov	Review				
Thu	7-Dec	Final Exam - Ch. 22, 24 & 26 - Section 3 (TR 9:30) - 9:30 am – 11:30 am				
Thu	7-Dec	Final Exam - Ch. 22, 24 & 26 - Section 4 (TR 11:00) - 12:00 pm – 2:00 pm				
Tue	5-Dec	Final Exam - Ch. 22, 24 & 26 - Section 5 (TR 2:00) - 3:30 pm – 5:30 pm				

## Classroom Interaction

The following presents a simple model for classroom success. The model assumes both the professor and the student bear some responsibility. For instance, the professor needs to ensure that lectures are clear, timely feedback on performance is provided, that the workload is balanced and that students are fairly evaluated. The professor is required to constantly monitor his/her actions against knowledge management: the flow of information throughout the classroom. Students have a responsibility in this process as well. Specifically, while they interact with the professor, much of what they get out of class is dependent upon the effort they expend. Thus, the role of the professor in the life of a student is as a catalyst for self directed learning. When both parties fulfill their roles, success is inevitable.

### **Model: Classroom Success**

