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Principles of Accounting II
ACCT2122 – Spring, 2007

Prerequisite

You must have completed Principles of Accounting I or its equivalent with a grade of C or better to be eligible to enroll in Principles of Accounting II.

Textbooks

Required: Horngren, Sundem and Stratton. 2005. Introduction to Management Accounting. 13th edition. Pearson Prentice- Hall.

Course Websites:

www.belkcollege.uncc.edu/ebbreen/2122day.htm for my lecture outlines (you need to print each chapter outline before the date that we are scheduled to discuss the chapter in class) and any assignments specifically required for my sections.

www.belkcollege.uncc.edu/accounting/acct2122 for syllabi, handouts, PowerPoint slides, solutions to problems listed on this syllabus, sample test questions, etc.

http://wps.prenhall.com/bp_horngren_ima_13/0,9034,1272781-,00.html for materials provided for a fee to students by the publisher of the text book.

Course Description in the University Catalog

ACCT 2122. Principles of Accounting II. (3) Prerequisite: ACCT 2121 and sophomore standing or consent of Department. An introduction to managerial accounting with an emphasis on using accounting information to make decisions. (*Fall, Spring, Summer*) (*Evenings*)

Course Objectives

The primary objective of the first year of accounting (Principles of Accounting I and II) is for students to learn about accounting as an information development and communication function that support decision making by investors, loan officers, managers, government agencies and any party that bases its decisions on accounting information. Upon completion of the first year of accounting, students will

1. have a better understanding of basic business activities in the service sector, merchandising sector and, especially, manufacturing sector,
2. understand the use of cost information for product costing and pricing,
3. understand how a manager uses accounting information for planning, control and performance evaluation purposes,
4. understand the purpose of accounting and the uses and limitations of accounting information in making short- and long-term business decisions, and
5. understand the inter-relationships among functional units within an organization,

Office Consultations

My scheduled office hours are between 8:00 to 9:30 a.m. every Monday and Wednesday and Tuesdays from 5:30 to 6:30pm. If you need to see me personally and cannot come during my office hours, see me after class and we will make an appointment at a mutually convenient time.

Please note that email is the preferred way to contact me as I check it frequently.

Grading Policy

A student's grade will be determined on the basis of his/her accomplishment in the following areas:

Three examinations (all objective questions) 100 points each...	300	points
Other activities (Quizzes, Cases, Homework).....	<u>100</u>	points
Total	<u>400</u>	points

The following grading scale will be used:

Total Number of Points Earned	Letter grade
360 or more points	A
320 – 359 points.....	B
280 – 319 points.....	C
240 – 279 points.....	D
239 & below	F

Note that your final course grade will be determined based on the total amount of points you earned and not by the percentage of the points you earned to the total amount of points available (400). For example, if you earned a total of 318 points (79.5%), your course grade is a "C." Therefore, you should always study for an entire exam and not for only a part of it because you only need, let's say, 60 more points to make a B!

Examinations: 300 points

Each exam will consist of 50 multiple-choice questions, each is worth 2 points.

The first two exams will be given on **Friday afternoons (February 16 & March 23 from 3:30 – 5:30pm)**. The third exam will be given as a final exam during the official exam time designated by the University (**Thursday May 3 from 8:00 – 11:00am** – note that this is a block exam and is not based upon class day & time like many other exams). **These examinations will not be given at any other time.**

No make-up examinations will be given for the first two examinations during the semester. An unexcused absence from an examination will result in a grade of zero for that examination. There are only two acceptable excuses for missing an exam:

- **Personal illness.** A student who missed an exam due to an illness must present to the instructor a statement from his/her parent or a physician to support the excuse. The document must be presented to the instructor before Thursday following the exam.
- **Death in the immediate family.** A student who missed an exam due to a death in the immediate family must present a statement from his/her parent to support the excuse. The document must be presented to the instructor before Thursday following the exam.

A student who was excused from taking one of the first two exams will be given a make-up exam on Monday, April 30, between 2:00 and 4:00 p.m. The grade from the make-up exam will be counted as the grade for the missed exam. Only ONE exam can be made up. A student who misses more than one exam for any reason will receive an F for the course.

Please consult the academic calendar that is included in this syllabus for important dates.

Other Activities (100 points)

Other activities may include, but not limited to, the following:

A. Cases (40 points)

You will be assigned a minimum of 2 cases to complete during the semester. The goal of these assignments is to enhance your understanding of the course material.

B. In-class quizzes/Homework (60 points)

Short quizzes will be given throughout the semester. The quizzes will consist of multiple-choice questions similar to those that will be encountered on exams, and/or short exercises or problems. These quizzes are worth 10 points each. Your lowest quiz grade will be dropped. **No make-up quizzes will be given.**

Throughout the semester, selected problems are to be prepared and submitted for homework credit. Each homework problem will be graded and given either ONE or ZERO points.

Conduct During an Examination

Students are expected to respect each other at all times. Each student should behave appropriately during an examination. Refrain from displaying behaviors that may be annoying to other students. Keep your focus on your test booklet. If you wear a baseball cap, you will be asked to either take it off, or to turn it backward!

Use of a Calculator During an Exam

Use of a programmable calculator is prohibited during quizzes and examinations. Students should acquire a basic, four-function calculator for use during an exam in this course. No cell phones will be permitted to be used as calculators.

Attendance

Regular class attendance is expected, and is a key factor for success in this class. Attendance records will be kept. Points may be given during a particular class to those present. If you are not in attendance, you will not be given these points. Excessive absences **will** impact your final grade. **To be considered present, you must arrive on time and remain for the duration of the class.** Students must assume full responsibility for material covered and assignments given during a missed class.

Classroom Conduct

All electronic devices and wireless phones must be turned off during class. You will be dismissed from class if your wireless phone rings while the class is in session. You are on the path to becoming professionals. Appropriate classroom etiquette and conduct are expected. You are expected to come to class on time and to remain the entire time. Eating, reading, and use of tobacco products in class are considered inappropriate and disrespectful.

General expectations

Students are expected to come to class prepared. Assignments are to be read prior to the class period for which they are assigned. Written answers to the assigned homework are to be prepared prior to the class period for which they are assigned.

Academic Integrity

Students have the responsibility to know and observe the requirements of The UNCC Code of Student Academic Integrity. This code forbids cheating, fabrication or falsification of information, multiple submissions of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty. Any special requirements or permission regarding academic integrity in this course will be stated by the instructor and are binding on the students. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type; and grades in this course therefore should be and will be adversely affected by academic dishonesty. Students who violate the code can be expelled from UNCC. The normal penalty for a first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases the course grade is reduced to F. Copies of the code can be obtained from the Dean of Students Office. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

Spring 2007

January - 2007							February - 2007							March - 2007						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28				25	26	27	28	29	30	31

April - 2007							May - 2007						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7			1	2	3	4	5
8	9	10	11	12	13	14	6	7	8	9	10	11	12
15	16	17	18	19	20	21	13	14	15	16	17	18	19
22	23	24	25	26	27	28	20	21	22	23	24	25	26
29	30						27	28	29	30	31		

Last day to cancel all classes (100% refund)	7-Jan
First day of classes	8-Jan
Payment due for Spring tuition, housing and dining	10-Jan
Cancel Registration for non-payment. See UNC Charlotte Bill Payment Policy for details	10-Jan
Saturday classes begin	13-Jan
Dr. Martin Luther King Day - University Closed	15-Jan
Last day to drop all courses with a \$25 withdrawal fee	16-Jan
Last day to drop on the web	18-Jan
Last day to drop a course with no record (w/cont. enrollment) with 100% refund	18-Jan
Last day to register, add, or change grade type to P/F or Audit	18-Jan
Deadline to apply for May 2007 graduation	18-Jan
Deadline to graduate students to file candidacy forms May 2007 degree	18-Jan
Last day to withdraw from all courses with "W" and \$75 withdrawal fee	19-Jan
Census date for Spring Enrollment	22-Jan
Deadline for compliance with NC Immunization Law	6-Feb
Last day to withdraw for a course with a "W" grade (and retain other courses)	16-Feb
Unsatisfactory web grading access available	19-Feb
Unsatisfactory grades due on the web by 5:00 p.m.	28-Feb
Unsatisfactory Grade letters sent to students	2-Mar
Student Recess - no classes (Spring Break)	5-10 Mar
Final Proof Fall 2007 Schedule of classes available on web	6-8 Mar
Fall 2007 Schedule of classes available on web	13-Mar
Last day to deposit Dissertation	22-Mar
Hold placed on student accounts with balances	27-Mar
Registration for Summer 2007 and Fall 2007 begins	2-Apr
Spring Weekend - no classes	6-7 Apr
Deadline to withdraw from <i>all</i> courses with "W" grade	16-Apr
Deadline to submit graduate thesis with graduate school for May 2007 degree	20-Apr
Saturday classes final examinations	28-Apr
Faculty Final grading access available	30-Apr
Last day of classes	1-May
Reading Day	2-May
Final Examinations	3-10 May
Ceremony Day	11-May
Commencement	12-May
Academic Year Ends	14-May
Grades due on web by 5:00 p.m.	14-May
Spring 2007 Probation/Suspension letters sent to Students	16-May

Principles of Accounting II (ACCT2122 - Spring 2007)

Exam dates are firm. Other class activities are tentative.

Month	Date	Day	Chapter: Topic	Posted solutions
January	8	M	Orientation and Overview; 1: Managerial accounting & the bus org.	
	10	W	1: Managerial accounting & the bus org.	1-A1;1-A2;1-30;1-33;1-46
	15	M	MARTIN LUTHER KING DAY - NO CLASSES	
	17	W	2: Intro to cost behavior and CV relationships	2B1;2B-2;2-29
	22	M	2: Intro to cost behavior and CV relationships	2-40;2-45;2-58;2-61
	24	W	3:Measurement of cost behavior	3-A3;3-32;3-36;3-44
	29	M	3:Measurement of cost behavior	3-50;3-51
	31	W	4: Cost management system and ABC	4A-1;4B-3;4B-4
February	5	M	4: Cost management system and ABC	4-46;4-47;4-53
	7	W	5: Relevant information and decision making: Marketing	5-A1;5A-3;5A-4
	12	M	5: Relevant information and decision making: Marketing	5-32;5-37;5-44;5-56
	14	W	14: Job costing and process costing systems	14-A1;14-23;14-24
	16	F	Exam 1-Chapters 1-5 (3:30 to 5:30 pm)	
	22	M	14: Job costing and process costing systems	14-40
	24	W	13: Accounting for overhead costs (pp. 569-577)	13-A1;13-B2
	26	M	12: Cost allocation	12-A1;12-B2;12-34
	28	W	12: Cost allocation	12-32;12-35
			Spring break March 5-9	
March	12	M	6: Relevant information and decision making: Production	6-A4;6B-3;6-30;6-34;6-35
	16	W	6: Relevant information and decision making: Production	6-53;6-54
	19	M	7: The master budget	7-28;7-29;7-36
	21	W	7: The master budget	7-38;7-39
	23	F	Exam 2-Chapters 6-7, 12-14 (3:30 to 5:30 pm)	
	26	M	8: Flexible budgets and variance analysis	8-A2;8A-3;8-35
	28	W	8: Flexible budgets and variance analysis	8-43;8-45;8-46
April	2	M	13: Accounting for overhead costs (pp. 578-592)	13-B3;13-A4;13-53
	4	W	9: Management control system and responsibility acct	9-A1;9-A3
	9	M	9: Management control system and responsibility acct	9-48;9-49
	11	W	10: Management control in decentralized organization	10-A1;10-A4
	16	M	10: Management control in decentralized organization	10-27;10-35
	18	W	11: Capital budgeting	11-A3;11-39;11-41;11-44
		23	M	11: Capital budgeting
	25	W	11: Capital budgeting	11-57;11-58
	30	M	Review for exam 3	
			Make up exams for those eligible (2-4 PM)	
May	3	R	Exam 3-Chapters 8, 13, 9-11 (8:00 to 11:00 am)	