

J.M. Tull School of Accounting
ACCT 2102H – Principles of Accounting II
Spring 2022
Syllabus

Instructor: Dr. Erin Towery
Associate Professor | KPMG Faculty Fellow
E-mail: etowery@uga.edu
Office: A322 Moore-Rooker Hall
Office Hours: Tuesdays 1:00PM – 2:00PM

If the above office hours do not work for you, please feel free to contact me to arrange a more convenient time. I look forward to talking with each one of you throughout the term.

Class time and location: Tuesday & Thursday 11:10AM–12:25PM (Peabody Hall 205S)

Required Materials

- Textbook: *Pearson Managerial Accounting*, 6th Edition, by Karen Braun and Wendy Tietz
- Course website (eLC): <https://elc.uga.edu>
- A basic calculator: Graphing calculators or other calculators with text memory are not allowed during examinations.

Prerequisites

- Permission of Honors
- ACCT 2101H, ACCT 2101, or ACCT 2101E

Duplicate Credit Statement

The course will not be open to students who have credit in ACCT 2102 or ACCT 2102E.

Course Delivery Method

This course will use an in-person synchronous delivery method.

Course Description

Basic managerial accounting systems, concepts, and principles. The analysis, interpretation, and reporting of cost data for management's decision making needs.

Course Objectives

Students will learn basic principles of managerial accounting terminology, concepts, and practices as they apply to the following topics.

- The value chain
- Job costing
- Process costing
- Cost behavior
- Cost-volume-profit analysis
- Budgeting
- Performance evaluation
- Standard costs and variances

Course Outcomes

- Students will classify costs according to activities on the value chain.
- Students will contrast job costing and process costing.
- Students will differentiate fixed and variable costs.
- Students will compute standard costs and variances.
- Students will design a personal budget.

Course Measures

Course outcomes will be measured using quizzes, examinations, attendance and professionalism, and a Microsoft Excel budget project.

Attendance & Professionalism	5%
Quizzes	10%
Examination 1	25%
Examination 2	25%
Examination 3	25%
<u>Excel Budget Project</u>	<u>10%</u>
	100%

The following rules will be applied to the total percentage earned in the class to determine your course grade:

- ≥ 93% receives an A
- ≥ 90% receives at least an A-
- ≥ 87% receives at least a B+
- ≥ 83% receives at least a B
- ≥ 80% receives at least a B-
- ≥ 77% receives at least a C+
- ≥ 70% receives at least a C
- ≥ 60% receives at least a D
- < 60% receives an F

I reserve the right to assign grades that are higher than what is indicated above. For example, a student earning an 81% is guaranteed at least a B-. Depending on my assessment of the rigor of the examinations, etc., this student may receive a grade higher than B-. However, I will not assign grades lower than what is indicated above. That is, a student earning an 81% will NOT receive a grade lower than B-. Non-integer averages ending in less than 0.500 will rounded down. Non-integer averages ending in 0.500 or more will be rounded up. For example, 89.500 and 89.525 is an A-, and 89.475 is an B+. There are no exceptions to this policy.

Attendance & Professionalism

Conducting yourself in a professional manner is an important part of your business career. As such, you will be evaluated based on your participation in class and the way you interact with me and your colleagues throughout the semester. Note that attendance in class is required and will be monitored. If you are ever not able to attend class, please email me at etowery@uga.edu before class begins.

Quizzes

I will administer 13 quizzes (one per chapter) throughout the semester. Quizzes will consist of 5 multiple choice questions and will be administered at the beginning of class. You will have 20 minutes to take each quiz. No make-up for missed quizzes will be offered. Instead, the three lowest quiz scores will be dropped.

Examinations

- Three midterm examinations will be administered during the semester. Each exam will consist of 25 multiple choice questions, and you will have 75 minutes to take each exam. All midterm exams will be administered during class time, and **all are mandatory**.
- If you need to miss an exam, see me and request approval **before the exam is given**. If you miss an exam without prior consent you will be assigned a grade of 0. Taking the CPA exam is not an excuse for missing exams.
- There will be an **optional** final exam, covering all chapters, during the official final exam time. It will consist of 50 multiple choice questions. If taken, the score on the final will replace the score on the lowest midterm during the semester, including any missed exams with a score of zero. Please note that even if the final exam score is lower than the lowest midterm score, it will still be replaced.

Excel Project

An Excel budgeting project, which constitutes 10% of your grade, will be posted on eLC. Each student will work individually on this project.

Homework

Homework readings and exercises for each chapter are intended to enhance your knowledge of course material. **Homework will not be collected.** I will post the readings and the exercises to eLC as we move through the material. Unless otherwise noted, all exercises are from Group A. We will not cover chapter 12.

Office Hours

I encourage each of you to take advantage of my regularly scheduled office hours to discuss problems and to seek assistance when needed throughout the semester. If you cannot make it to my regularly-scheduled office hours, feel free to schedule an individual appointment with me. It is my job to help you learn and succeed in this class, and I will help whenever possible.

In an effort to make the class successful for all students, please provide me feedback on how the course is going and how you feel you are doing in the course. I can make this class more successful if I hear from you about what you do and do not understand. I welcome your feedback during office hours and via e-mail.

Students with Disabilities

If you would like to request academic accommodations due to a disability please contact The Disability Resource Center, 114 Clark Howell Hall, 706-542-8719 voice or 706-542-8778 tty. If you have a letter from Disability Services indicating you have a documented disability that requires academic accommodations, please present the letter to me in person as early as possible so we can discuss the accommodations you might need for class.

Academic Honesty

As a University of Georgia student, you have agreed to abide by the University's academic honesty policy, "A Culture of Honesty," and the Student Honor Code. All academic work must meet the standards described in "A Culture of Honesty" found at: <https://ovpi.uga.edu/academic-honesty/academic-honesty-policy>. Lack of knowledge of the academic honesty policy is not a reasonable explanation for a violation. Questions related to course assignments and the academic honesty policy should be directed to the instructor.

All academic work submitted in this course **must be your own** unless you have received my permission to collaborate and have properly acknowledged receiving assistance. It is my responsibility to uphold the University's academic honesty policy and report my belief of dishonesty to the Office of the Vice President for Instruction. I take your academic integrity very seriously. You are attempting to enter a profession that requires the highest standards of ethical conduct. If you have any question about whether your actions constitute academic dishonesty, the best course of action is to ask me for guidance **before** acting.

Other Policies & Notes

- The withdrawal policy for this course is the same as the University-wide policy. In accordance with UGA guidelines, students may withdraw prior to the midpoint of the semester and receive a "W". The withdrawal deadline is **Thursday, March 24th, 2022**.
- A student may be doing satisfactory work, but for non-academic reasons beyond the student's control, may be unable to fulfill the requirements of the course. Under such circumstances, the instructor has the option of giving the student the grade "I," indicating that the student's final mark is Incomplete. **The policy in the J.M. Tull School of Accounting is that the student MUST complete the course the following semester or the "I" will automatically change to an "F."**
- You will be requested to provide two course evaluations: one for the Honors College and the other for the Terry College. Both of these evaluations are important and appreciated.
- The course syllabus and class schedule provide a general plan for the course. I reserve the right to modify it as necessary. I will notify you of any major changes to the syllabus or class schedule.
- Please refrain from using cell phones and laptops during class unless you are asked to do so.
- Please email me at etowery@uga.edu. **Please do NOT try to contact me through the eLC email function.** I will do my best to respond to emails within 24 hours. If you do not hear back within 24-48 hours, I most likely did not receive your email. Please email me again.

Mental Health and Wellness Resources

- If you or someone you know needs assistance, you are encouraged to contact Student Care and Outreach in the Division of Student Affairs at 706-542-7774 or visit <https://sco.uga.edu>. They will help you navigate any difficult circumstances you may be facing by connecting you with the appropriate resources or services.
- Mental health resources for students: <https://www.uhs.uga.edu/bewelluga/bewelluga>
- Crisis support resources for students: <https://www.uhs.uga.edu/info/emergencies>
- If you need help managing stress anxiety, relationships, etc., please visit BeWellUGA (<https://www.uhs.uga.edu/bewelluga/bewelluga>) for a list of **FREE** workshops, classes, mentoring, and health coaching led by licensed clinicians and health educators in the University Health Center.
- Additional resources can be accessed through the UGA App.

COVID-19 Information

- **What do I do if I have symptoms?** Students showing symptoms should self-isolate and schedule an appointment with the University Health Center by calling 706-542-1162 (Monday-Friday, 8 a.m.-5 p.m.). Please **DO NOT** walk-in. For emergencies and after-hours care, see <https://www.uhs.uga.edu/info/emergencies>.

- **What do I do if I am notified that I have been exposed?** Students who learn they have been directly exposed to COVID-19 (CDC definition of exposure - within 6 feet for a total of 15 minutes or more), but are not showing symptoms, should self-quarantine for 14 days consistent with Department of Public Health (DPH) and Centers for Disease Control and Prevention (CDC) guidelines. Please correspond with your instructor via email, with a cc: to Student Care & Outreach at sco@uga.edu, to coordinate continuing your coursework while self-quarantined. If you develop symptoms, you should contact the University Health Center to make an appointment to be tested. You should continue to monitor your symptoms daily on DawgCheck.
- **How do I get a test?** Students who are demonstrating symptoms of COVID-19 should call the University Health Center. UHC is offering testing by appointment for students; appointments may be booked by calling 706-542-1162.
- **What do I do if I test positive?** Any student with a positive COVID-19 test is **required** to report the test in DawgCheck and should self-isolate immediately. Students should not attend classes in-person until the isolation period is completed. Once you report the positive test through DawgCheck, UGA Student Care and Outreach will follow up with you.

University of Georgia Tull School of Accounting				
Schedule for ACCT 2102H - Principles of Accounting II, Spring 2022				
Date	Day	Chapter	Topic	Quiz/Exam/Project
1/11	T	1	Course Introduction; Introduction to Managerial Accounting	
1/13	TR	2	Managerial Accounting Building Blocks Part 1	Quiz #1
1/18	T	2	Managerial Accounting Building Blocks Part 2	
1/20	TR	3	Job Costing Part 1	Quiz #2
1/25	T	3	Job Costing Part 2	
1/27	TR	4	ABC, Lean Operations, and Costs of Quality Part 1	Quiz #3
2/1	T	4	ABC, Lean Operations, and Costs of Quality Part 2	
2/3	TR	5	Process Costing Part 1	Quiz #4
2/8	T	5	Process Costing Part 2	
2/10	TR		NO CLASS	
2/15	T		Review for Exam 1	Quiz #5
2/17	TR		Exam 1 (Chapters 1-5)	Exam 1 (Chapters 1-5)
2/22	T	6	Cost Behavior	
2/24	TR	7	Cost-Volume-Profit Analysis Part 1	Quiz #6
3/1	T	7	Cost-Volume-Profit Analysis Part 2	
3/3	TR	8	Relevant Costs for Short-Term Decisions Part 1	Quiz #7
3/8	T		NO CLASS - SPRING BREAK	
3/10	TR		NO CLASS - SPRING BREAK	
3/15	T	8	Relevant Costs for Short-Term Decisions Part 2	
3/17	TR	9	The Master Budget Part 1	Quiz #8
3/22	T	9	The Master Budget Part 2	
3/24	TR		Review for Exam 2	Quiz #9
3/29	T		Exam 2 (Chapters 6-9)	Exam 2 (Chapters 6-9)
3/31	TR	10	Performance Evaluation	
4/5	T	11	Standard Costs & Variances Part 1	Quiz #10
4/7	TR	11	Standard Costs & Variances Part 2	
4/12	T	13	Statement of Cash Flows Part 1	Quiz #11
4/14	TR	13	Statement of Cash Flows Part 2	
4/19	T	14	Financial Statement Analysis Part 1	Quiz #12; Project Due
4/21	TR	14	Financial Statement Analysis Part 2	
4/26	T		Review for Exam 3	Quiz #13
4/28	TR		Exam 3 (Chapters 10, 11, 13 & 14)	Exam 3 (Chapters 10, 11, 13 & 14)
5/3	T		Course Wrap-up	
5/4	W		Reading Day	
5/10	T		Final Exam (Optional) Noon-3pm	Final Exam (Optional) Noon-3pm