



ACCT 2102 – Principles of Accounting II

Prerequisite: ACCT 2101 or ACCT 2101 – Principles of Accounting I

Spring 2023

Instructor: Chad Hugie

This course syllabus is a general plan for the course. Any changes to the schedule or class will be posted to eLC. Please set up notifications from eLC and check email frequently.

Instructor's Note: Stay focused and motivated. This class is a great opportunity for you to learn and develop as an individual, outside of accounting knowledge. Focus on time management, efficiency, and diligence. These qualities will help you significantly in this course and will serve you throughout your life.

Course Description Basic managerial accounting systems, concepts, and principles. The analysis, interpretation, and reporting of cost data for management's decision-making needs. Cost-volume-profit analysis, budgeting, and performance reporting are discussed as they relate to other business disciplines.

Instructor Chad R. Hugie, CPA, Lecturer (he/him)

Course Delivery This class will function as fully synchronous, with in-person instruction delivered in an assigned classroom for all students. The faculty member is in the classroom with all students for the regularly scheduled days/times.

Class Times and Location: TR: 8:00 AM – 9:15 AM – MLC 148
TR: 9:35 AM – 10:50 AM – MLC 274
TR: 11:10 AM – 12:25 PM – Caldwell Hall 107
TR: 12:45 PM – 2:00 PM – Orkin D007
TR: 3:55 PM – 5:10 PM – Orkin D101

Instructor Contact Information Email Address: chad.hugie@uga.edu

- See email policy below.
- Do NOT email me through eLC.

Phone Number: (435) 770-5594

- Only for emergency use.

Instructor Office Hours Monday 10:00 AM – 11:30 AM and By Appointment
Amos Hall B304



**Graduate Assistant
Contact Information**

Email Address: accthugie@gmail.com

Accounting Lab

The accounting lab is staffed by experienced graduate assistants and is designed to *assist* you in mastering the course material in a small group setting. Appointments are not necessary to attend the accounting lab.

Day	Open Time	Close Time	Location
Monday	8:00 AM	5:00 PM	Ivester E111 and Zoom
	5:00 PM	7:00 PM	Ivester E107 and Zoom
	7:00 PM	9:00 PM	Zoom only
Tuesday	5:00 PM	7:00 PM	Ivester E107 and Zoom
	7:00 PM	9:00 PM	Zoom only
Wednesday	8:00 AM	5:00 PM	Ivester E111 and Zoom
	5:00 PM	7:00 PM	Ivester E107 and Zoom
	7:00 PM	9:00 PM	Zoom only
Thursday	5:00 PM	7:00 PM	Ivester E107 and Zoom
	7:00 PM	9:00 PM	Zoom only
Friday	8:00 AM	5:00 PM	Ivester E111 and Zoom

Zoom Accounting Lab

[Link to Zoom Accounting Lab](#)

Meeting ID: 969 1621 7276

Passcode: 100099



Course Objective

The objective of this course is to introduce you to basic managerial accounting terminology, concepts, and practices. This course will discuss the analysis, interpretation, and reporting of management accounting information in conjunction with:

- the flow of costs through the value chain.
- commonly used product costing systems.
- the impact of cost behavior on budgets and cash flows.
- planning and forecasting.
- management's decision-making needs.
- performance evaluation.

Course Outcomes

1. Students will calculate the cost of a unit of output.
2. Students will identify cost behavior and understand how it is used to plan.
3. Students will evaluate operational performance using variances.

Topical Outline

- Introduction to Managerial Accounting
- Building Blocks of Managerial Accounting
- Job Costing
- Activity Based Costing
- Process Costing
- Cost Behavior
- Cost-Volume-Profit Analysis
- Relevant Costs for Short-Term Decisions
- The Master Budget
- Performance Evaluation
- Standard Costs and Variances
- Statement of Cash Flows

Course Material

The textbook for this course is OPTIONAL. The text is not required but can be purchased for additional reference throughout the semester if desired. The textbook for the course is *Managerial Accounting*, 6th edition by Braun/Tietz, published by Pearson. You can purchase the e-text along with a MyAccountingLab access code directly through Pearson at [this link](#).

Please refer to the separate file posted on eLC for instructions on how to register and access MyAccountingLab. The course ID is hugie03003. If you're not able to access MyAccountingLab, typically, one of four things is happening:



1. Try switching browsers.
2. Your computer is “blocking cookies” from the MyAccountingLab site. Allow cookies.
3. MyAccountingLab is experiencing high volume traffic. Try back later.
4. The site is down due to scheduled maintenance or technical problems on Pearson’s end. Try back later.

We will also be using Top Hat for attendance checks and in class quizzes. Top Hat will require a paid subscription. The lowest price point available is \$30 for the semester. Register directly from [this link](#). Refer to the following [quick start guide](#) if you have questions about how to register Top Hat. **Enter your 810/811 number as your student ID in Top Hat. If you do not register with your 810/811 number, you will not get credit for your responses.** After purchasing a paid subscription, enter the course code that relates to the section you are registered for:

- 8:00 AM Section – join code: 841620
- 9:35 AM Section – join code: 357960
- 11:10 AM Section – join code: 901575
- 12:45 PM Section – join code: 594143
- 3:55 PM Section – join code: 272833

You will also need access to a cell phone during class for Top Hat attendance checks and low-stakes in-class quizzes to be discussed in more detail later in the syllabus. I would recommend downloading the Top Hat app to your phone.

You must attend the section you are registered for in order to receive Top Hat credit. This also means that you must always use your section’s code when answering any Top Hat questions that may be assigned outside of class. No exceptions.

Should you require assistance with either product at any time during the semester, please contact either [Pearson's support team](#) or [Top Hat's support team](#) before emailing either the graduate assistants or me.

Study Suggestions and Student Responsibilities

This course will require a significant time commitment to avoid “falling behind.” I would suggest developing a weekly schedule for the course. I will post suggested schedules at the beginning of each week to eLC, but you must find a schedule that works for you. In general, here are my suggestions for being successful in the class:

- Before we cover a chapter, read the chapter reading document or slides (posted to eLC). Complete the reading quiz in eLC. Watch the intro video posted to eLC (if applicable).
- During the week we’re covering a chapter, stay on top of the lectures. I would recommend printing the slides for each chapter and either taking notes on



slides or on notebook paper. Writing keeps you more “active” during lecture. Laptop computers will not be allowed to be out during in person lectures unless you have a documented disability. I would also recommend using an actual calculator rather than the calculator on your phone or computer to minimize the distractions from those devices. After each class, rewrite your notes and rework any problems that we complete in class. If you need a “refresher” on any in class calculations, watch the prerecorded videos posted to eLC.

- After we finish covering a chapter, work all extra homework problems posted on eLC. Do not wait to do these problems right before the exam. Steady practice will help engrain the principles more effectively. Each chapter beginning with Chapter 2 has two types of homework problems.
 - a. Multiple choice homework with written/typed solutions.
 - b. Longer short answer homework problems with written/typed and video solutions.

Before each chapter quiz, rework class problems and additional homework problems on eLC. Take the quizzes seriously. Don't try to “short cut” them or complete them at the last minute. The quizzes are the best gauge of how well you know the material prior to taking a test.

- For each test, rework all chapter quizzes. Rework homework problems and focus on the questions you missed or had difficulty with on the chapter quizzes.
- Throughout the semester, come to my office hours and/or the accounting lab. These are great opportunities to get the extra help you may need.

College education prepares you for a professional career. The following professional behavior standards will be expected of you:

- You are expected to arrive on time for class and stay the entire class period. However, I understand that there are situations where you may need to leave class early. If you are aware that you will need to leave class early, please be respectful and let me know before class begins via email so that your exit is not a distraction.
- While in class, you are expected to give the lecture your complete attention.
- Laptop computers are not allowed to be used during class. If you have your computer out during class, you will be asked to put it away. However, you may use a digital writing tablet (such as an iPad) with a digital pen to take notes.
- You are allowed to have your cell phone within reach during class for Top Hat use only. Once we have completed the Top Hat activity, your cell phone should be put away. Your cell phone should not be out otherwise. If you have your cell phone out during class for an unauthorized reason, you will be asked to put it away.
- Keep your calculator out for use during class. You are not allowed to use your cell phone as a calculator.



The Terry College is committed to promoting diversity, equity, inclusion, and belonging among its students, faculty, and staff. This class welcomes the open exchange of ideas and values freedom of thought and expression. This class provides a professional environment that recognizes the inherent worth of every person. It aims to foster dignity, understanding, and mutual respect among all individuals in the class. Respectful behavior towards classmates, graduate assistants, guests, and the instructor is required.

Violation of any of the above professional behavior standards during class may result in a student being asked to leave 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: www.uga.edu/honesty. Here is a list of expectations and standards as they relate to academic honesty in this course:

- For reading quizzes and chapter quizzes you may use resources posted to eLC and any notes you have taken.
- Any other outside resources, including but not limited to, peers, outside parties, GroupMe, Chegg, Skoolers, GAs in the accounting lab, and graded assignments from prior semesters, may not be used.
- For the project, you may use the internet, peers, parents, work associates, and other contacts; however, you are not allowed to use a previous student's project and submit it as your own.

Lack of knowledge of the academic 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. Academic dishonesty will not be tolerated to any degree. Any student suspected of using unapproved outside resources will be reported to the Office of the Vice President for Instruction. Any violations will be pursued to the fullest extent allowed by the university, including, but not limited to expulsion.

Life Happens

If a major life changing event/situation occurs during the semester that prevents you from focusing on the course, it is your responsibility to inform me of the event/situation immediately. I am more than happy to work with you during the semester to make concessions but will be unable to make changes to your final grade after they are submitted on Athena at the end of the semester. Keep me in the loop and we can make special arrangements if needed.

Accommodations



If you have a disability and would like to request accommodations, please make sure to send me the appropriate email from the Disability Resource Center. If you have any questions or concerns, please email me directly. I would be more than happy to discuss.

Well-being, Mental Health, and Student Support

If you or someone you know needs assistance, you are encouraged to contact Student Care & 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.

UGA has several resources to support your well-being and mental health: <https://well-being.uga.edu/>

Counseling and Psychiatric Services (CAPS) is your go-to, on-campus resource for emotional, social and behavioral-health support: <https://caps.uga.edu/>, TAO Online Support (<https://caps.uga.edu/tao/>), 24/7 support at 706-542-2273. For crisis support: <https://healthcenter.uga.edu/emergencies/>.

The University Health Center offers FREE workshops, classes, mentoring, and health coaching led by licensed clinicians or health educators: <https://healthcenter.uga.edu/bewelluga/>

Course Website: <https://uga.view.usg.edu/>

This class will use eLearningCommons (eLC/Desire2Learn) extensively. You are responsible for checking the website regularly for announcements and any changes to our daily schedule or assignments. All course information will be provided via the Syllabus or course announcements. Accommodations will not be made for cases where these resources were not referenced by the student.

Discussion Boards:

Two discussion boards are located on eLC: Miscellaneous & Administrative and Course Material.

Post any question you have related to course administration, technology problems, etc. on the Miscellaneous and Administrative discussion board. If you notice a problem with any of the videos posted to eLC, please also post that here so that I can adjust and add clarifications as needed.

Post any question you have related to the material covered in the chapters on the Course Material discussion board. Be specific in your questions. Include the chapter number and appropriate details. If you have a question about a specific calculation problem, please attach the full problem AND your solution to the problem on the discussion board.



Questions posted to the discussion boards will be addressed within 24-48 hours. If another student posts a question that you can answer, you can also post a response/answer. To post a question, click on the appropriate forum posted under Discussions and then click on Compose. The discussion board should only be used to post questions and answers directly related to class material. All unrelated posts will be deleted.

Help Outside of Class/Email Policy

If you have questions about specific problems worked in class, specific homework questions, or specific quiz questions, you can post your question to the appropriate discussion board, attend my office hours, or the accounting lab. I will not be able to answer detailed questions related to homework problems and quizzes directly before or after class.

You should only email me for emergencies or sensitive personal questions that you do not feel comfortable emailing to the graduate assistants. Questions that are either administrative (i.e., when is the accounting lab open?), concept specific (i.e., what is cost of goods manufactured?), or personal in nature, but not “sensitive,” (i.e. I’m sick and can’t attend class. What should I do?) should be sent to the graduate assistants at accthugie@gmail.com. The graduate assistants will route any emails to me that they are either not comfortable answering or unable to answer.

Withdrawal Policy

Effective Fall 2014, students who withdraw from courses before the withdrawal deadline (two weeks after the midpoint, as specified by the official calendar) will receive a grade of W. A student who wishes to withdraw from a course after the last day of the drop period for a term must withdraw through ATHENA (Online Student Information System). Withdrawals from courses will not be permitted after the withdrawal deadline except in cases of hardship as determined by the Office of Student Services. Students will not be able to withdraw from their coursework if they have an active financial or registration hold on their record.

Incomplete

University policy states that a grade of Incomplete (“I”) should be given only if a student is doing satisfactory work, but for nonacademic reasons beyond his/her control, was unable to meet the full requirements of the course. For an “I” to be considered, a student must have completed a majority of his/her course work. If an “I” is issued, the School of Accounting’s policy is that the student will be required to complete the assignment(s) he/she missed during the semester by the end of the following semester. If the student does not complete the missed assignment(s) by the end of the following semester, the “I” will automatically change to an “F.” A qualifying student, as determined by the instructor, who wishes



to exercise this grading option, must agree to an Incomplete Policy Agreement via email. Exceptions to these policies will not be made.

Class Notes and Slides

Completed PowerPoint slides and class solutions are posted to eLC. However, these resources should not be viewed as a substitute for class notes or class attendance.

Computation of Grade

Reading Quizzes	5%
Participation	5%
Chapter Quizzes	15%
Test 1*	70%
Test 2*	
Test 3*	
Project	5%
TOTAL	100%

*Your lowest test grade will count for 20% of your overall course grade. Your two highest test grades will each count for 25% of your overall course grade. If you do not complete all three semester tests, you will automatically receive an F in the course regardless of your final grade calculation in the class.



The Plus/Minus Grading System is in effect for this semester. The grading scale is as follows:

A	100.0+	93.0
A-	92.9	90.0
B+	89.9	87.0
B	86.9	83.0
B-	82.9	80.0
C+	79.9	77.0
C	76.9	70.0
C-	69.9	67.0
D	66.9	57.0
F	56.9	0.0

Please note that because extra credit opportunities are given throughout the semester, individual assignments are not curved, and final course grades are not rounded.

Attendance, Quizzes, Project, and Extra Credit

To be successful in accounting, you must **regularly attend class** and **digest information** on a continual basis. You are responsible for all announcements made and information covered in class. Attendance will be randomly taken through the semester. Low stakes, in class assessments will also be administered throughout the semester to help me better gauge overall class understanding and retention of material. Attendance will be taken and in class assessments will be administered through Top Hat. 5 total Top Hat grades will be dropped in the calculation of your final grade in the class. **Attendance and in class quizzes cannot be made up for any reason.** I do not differentiate between excused and unexcused absences. If you miss class for any reason or miss a Top Hat because you are late to class, and there is a Top Hat attendance check or question that day, it will count as one of your drops. No concessions are made for individual technology issues. If you forget your phone or if your phone is unable to connect to Top Hat and there is an attendance check or question that day, it will count as one of your drops.

Reading quizzes will be administered in eLC. The quizzes will consist of multiple choice and true/false questions taken from material covered in the reading documents posted on eLC. Each question is worth 1 point. You will have an unlimited amount of time to complete each quiz during the quiz's availability period. You will be allowed 1 attempt to complete each quiz. 12 reading quizzes will be administered in eLC. Two reading quiz grades will be dropped in the calculation of your final grade in the class to accommodate for technical difficulties, illness, etc.



You will be able to review a reading quiz immediately after you take it. Reading quizzes cannot be made up for any reason because two assignments are dropped.

Chapter quizzes will be administered in eLC. The quizzes will consist of multiple-choice questions and cover the material taught in the chapter(s). Conceptual questions are worth 1 point and calculation questions are worth 2 points. You will have an unlimited amount of time to complete each quiz during the quiz's availability period. You will be allowed 1 attempt to complete each quiz. 11 chapter quizzes will be administered in eLC. One chapter quiz grade will be dropped in the calculation of your final grade in the class to accommodate for technical difficulties, illness, etc. You will be able to review a chapter quiz immediately after you take it. Chapter quizzes cannot be made up for any reason because one assignment is dropped.

Please refer to eLC for the assignment due dates.

As part of your course grade, you will be asked to complete an **individual project**. The project will be due by **Thursday, April 20th at 11:59 pm**. Project details will be posted to eLC later in the semester.

Additional extra credit opportunities may be offered through the discussion boards and announcements on eLC. Make sure to check eLC regularly so you do not miss the opportunities. Extra credit opportunities cannot be made up for any reason because they are points offered over and above graded assignments.

Semester Tests

Three tests will be given during the semester. Tests will be administered in person. Tests will only cover topics and calculations that have been discussed in class, provided on eLC, and included in graded quizzes. Each test will consist of 25 multiple choice questions that are conceptual and computational in nature. Questions will have varying point values. You will have three hours to complete each test. All tests are administered from **6:00 PM – 9:00 PM** on the following dates:

- Test 1 Thursday, February 16th
- Test 2 Thursday, March 30th
- Test 3 Thursday, April 27th

Details concerning test administered will be announced closer to each test date.

The School of Accounting has a **CLOSED EXAM POLICY**. As a result, all tests remain the property of the University of Georgia. Students may not screenshot, photograph, download, or copy the tests in any way. Tests can only be reviewed by making a test review appointment. You will be able to sign up for a review time online; the link to a Google document will be announced in class and posted on eLC. All requests for regrading must be communicated to the instructor seven days following the day grades are posted to eLC. After that time, all test grades will be



considered final. Please refer to eLC for regrading “due dates” throughout the semester.

Missing a semester test, except in the case of the reasons listed below, will result in a score of zero on the test and an F in the class. If you should miss a semester test due to:

- serious illness (requiring medical care),
- family emergency,
- University sponsored activity, or
- religious holiday,

and you provide appropriate documentation you will be allowed to make up the test. Job interviews, travel plans, non-University sponsored activities, forgetting, being too busy, etc. are not considered acceptable excuses for missing a test. To be approved for making up a test, you must email me documentation for missing the test within one week from the date the test is administered. You will not be allowed to take a makeup test without prior approval.



Tentative Class Calendar

Date	Day	Chapter
1/10/2023	Tuesday	Introduction, Chapter 1
1/12/2023	Thursday	Chapter 2
1/17/2023	Tuesday	Chapter 2
1/19/2023	Thursday	Chapter 3
1/24/2023	Tuesday	Chapter 3
1/26/2023	Thursday	Chapter 4
1/31/2023	Tuesday	Chapter 4
2/2/2023	Thursday	Chapter 5
2/7/2023	Tuesday	Chapter 5
2/9/2023	Thursday	Chapter 5
2/14/2023	Tuesday	Test Review
2/16/2023	Thursday	Test 1
2/21/2023	Tuesday	Chapter 6
2/23/2023	Thursday	Chapter 6
2/28/2023	Tuesday	Chapter 7
3/2/2023	Thursday	Chapter 7
3/7/2023	Tuesday	Spring Break
3/9/2023	Thursday	Spring Break
3/14/2023	Tuesday	Chapter 8
3/16/2023	Thursday	Chapter 8
3/21/2023	Tuesday	Chapter 8
3/23/2023	Thursday	Test Review
3/28/2023	Tuesday	Test Review
3/30/2023	Thursday	Test 2
4/4/2023	Tuesday	Discuss Project, Chapter 9
4/6/2023	Thursday	Chapter 10
4/11/2023	Tuesday	Chapter 10
4/13/2023	Thursday	Chapter 11
4/16/2023	Sunday	Project Due, 11:59 PM
4/18/2023	Tuesday	Chapter 11
4/20/2023	Thursday	Chapter 13
4/25/2023	Tuesday	Test Review
4/27/2023	Thursday	Exam 3
5/2/2023	Tuesday	Reading Day
5/4/2023	Thursday	Final Exams
5/9/2023	Tuesday	Final Exams
5/11/2023	Thursday	Final Exams