

ACCOUNTING 2302
PRINCIPLES OF ACCOUNTING II
COLLEGE OF BUSINESS ADMINISTRATION
UNIVERSITY OF TEXAS AT EL PASO
SPRING 2020

Instructor Contact Information

Instructor: Dr. David Folsom, Ph.D., Assistant Professor of Accounting
Office: 213 Business Administration Building
Telephone: (915) 747-7759
Email (best): dmfolsom@utep.edu (Please note I do not check my email on Sundays.)
Office Hours: T/Th: 9:00 to 11:00 am and by appointment

Required Course Materials

Textbook: Warren, Jones, & Tayler, *Financial & Managerial Accounting*, 15e, Cengage, 2020.
Various options are listed subsequently in the syllabus.

Websites: (1) Blackboard Webpage (please check weekly).
(2) CengageNOW Web Access – See Blackboard for sign-up instructions.

Practice Set: To be purchased from the Accounting Society for \$20 (availability forthcoming).

Computer: Notebook or laptop computer with UTEP lock-down browser for in-class midterm exams.
Students can borrow UTEP-owned computers in the library for free.

Phone App: iClicker Reef App available at <https://www.iclicker.com/students/apps-and-remotes/apps>.

Calculator: Non-programmable calculator.

Pre-requisites

Completion of ACCT 2301 with a C or better.

Course Description

A continuation of Principles of Accounting I and a study of cost accounting and managerial uses of accounting information.

Course Learning Objectives

1. Continue the study of financial accounting, including statement of cash flows and ratio analysis.
2. Develop an understanding of accounting concepts and procedures as they apply to the study of managerial accounting and cost accounting systems.
3. Use accounting information for short-term planning and decision-making.
4. Better understand business processes and analysis.

Accommodations for Students with Disabilities

If a student has or suspects to have a disability and need accommodations, he or she should contact Center for Accommodations and Support Services (CASS) at 747-5148. Students may also email the office at cass@utep.edu or visit the office in the Union Building East, Room 106. For additional information, please visit the CASS website at <http://sa.utep.edu/cass/>

Textbook Options

This course will require students to have access to the 15th edition of *Financial & Managerial Accounting* by Warren, Jones, & Tayler **and** the associated online materials on CengageNow. Students may purchase or rent the textbook at the bookstore (listed for \$231.25) or through various online retailers.

Another option (and recommended by me) is to purchase access to the eTextbook through Cengage Unlimited – a digital subscription service (like Netflix or Apple Music, but for Cengage textbooks). With Cengage Unlimited students can access ANY Cengage materials across ALL courses using Cengage textbooks, AND a library of 20,000 eBooks, study guides, and reference materials. Access to Cengage Unlimited costs \$119.99 for four months, \$179.99 for twelve months or \$239.99 for twenty-four months.

Students can also rent a print copy of the textbook when using Cengage Unlimited for \$7.99 (with free shipping). Students may also purchase (to keep) a loose-leaf version of the textbook after enrolling in Cengage Unlimited. As a bonus, when the subscription ends, students can choose up to six eBooks to retain in a virtual locker for an additional twelve months. Students may purchase access to Cengage Unlimited through the UTEP bookstore or at www.cengage.com.

Links to access course materials and explore Cengage Unlimited are available on the course webpage on Blackboard. Additional information can be found at www.cengage.com/start-strong.

Students receiving financial aid can purchase access to Cengage Unlimited from the UTEP bookstore.

	Platform + textbook	Cengage Unlimited Subscription
Bookstore Price	\$231.25	<ul style="list-style-type: none"> • \$119.99 for 4-month access • \$179.99 for 1-year access • \$239.99 for 2-years access
Materials Included	Only the materials required for this course.	Required course materials plus access to the entire Cengage catalog including 20,000 eBooks across 70 disciplines.
Print rental?	No	Yes. \$7.99 + free Shipping
Access to Additional Study Guides?	No	Yes
Access to Reference Materials?	No	Yes

Grades

Final letter grades will be based on the following items (weighted as follows):

Exams:

Midterm Exam 1:	Tuesday, February 18 th (in class)	100 points
Midterm Exam 2:	Tuesday, March 24 th (in class)	100 points
Midterm Exam 3:	Tuesday, April 21 st (in class)	100 points
Midterm Exam 4:	Thursday, May 7 th (in class)	100 points
Final Comprehensive Exam:	Tuesday, May 12 th (7:00 to 9:45 am)	200 points

Assignments/Quizzes:

Information Picture Sheet:	Due on Tuesday, January 28 th	10 points
Adaptive Assignments:		100 points
Homework Assignments:		100 points
Practice Set:	Due date TBA	100 points

<u>In-Class Participation:</u>	90 points
Total Possible Points	1,000 points

Bonus: No bonus will be offered in this course.

Grades are assigned using the following scale:

Grade Level	Achievement	Percentage of Points
A	Excellent	90.0 to 100.0%
B	Good	80.0 to 89.9%
C	Average	70.0 to 79.9%
D	Below Average but Passing	60.0 to 60.9%
F	Failure	< 60%

Please note that I reserve the right to relax these cut-off points depending upon class performance.

Exams (600 points)

If a conflict exists for the scheduled exam, students must reschedule the exam with me **at least two weeks before** the exam. Exams will only be rescheduled if students have a conflicting University-approved activity. Rescheduling for vacations or personal commitments will not be honored. If a student has an unforeseeable legitimate emergency (e.g. serious illness or death in the family), he or she should notify me as soon as possible and be ready to provide documentation detailing the emergency (e.g. a doctor's note). Otherwise, a "0" will be designated for any missed exam.

All exams are closed book and closed note. Students will leave all coats, backpacks, non-approved electronic devices (e.g. cell phones), etc. at the side or front of the examination room and will be prepared to change seats before or during the exam. Students should use the restroom before exams as no one will be allowed to leave the examination room until the exam is completed. Please note the final exam will be comprehensive.

For the midterm exams, students will need a notebook computer or tablet with UTEP's lockdown browser. Compatible computers can be borrowed from library services for free.

Re-grading Exams: All questions regarding exam grading must be submitted *in writing* to me *within one week after the exam is graded*. Graded exams will be retained by me. All students will have opportunity to examine completed exams in class or during office hours. Tests that are submitted for re-grading after the deadline will not be re-graded *for any reason*. The deadline for requesting re-grading of the final exam may be moved up to ensure grades are submitted on time.

Information Sheet (10 Points)

To help me get to know my students, each is required to submit a one-page pdf with a headshot picture and some basic information. This assignment is to be turned in electronically on Blackboard. Additional information can be found on Blackboard.

Adaptive Activity Assignments (100 points total; 10 points for each assignment)

Before beginning a new chapter, students are assigned to read the chapter and complete an adaptive learning assignment on CengageNOW (accessible through Blackboard). These assignments ensure students have a baseline understanding of the concepts for each chapter before class discussions.

Homework (100 points total; 10 points for each assignment)

After completing (or better, while studying) a chapter, students are assigned to complete homework problems on CengageNOW (accessible through Blackboard). Students will have unlimited attempts before the homework problem assignment is due. Once the due date has passed, homework will NOT be accepted. Please remember to click submit after the homework is completed. Homework will be graded on the completion and correctness of the assigned problems. Homework is not to be shared at any time and should reflect students' individual efforts. Please understand that copying homework is a form of collusion, and instances of collusion will be forwarded to the Office of Student Conduct and Conflict Resolution.

Practice Set (100 points)

Completion of a multi-part practice set aids students in understanding the application of cost accounting concepts and procedures as they apply to a small business. Excel worksheets will be prepared to document production reports. Students will be told two weeks in advance when the practice sets are due, and **NO PRACTICE SETS WILL BE ACCEPTED LATE**. Please understand that the sharing of practice sets is a form of collusion, and instances of collusion will be forwarded to the Office of Student Conduct and Conflict Resolution. Do not print anything out for anyone else. This is a form of cheating. The cost of the practice set will be \$20 to be paid for in class to the Accounting Society (who prepares the practice sets). The practice set **MUST** be purchased before the due date or no credit will be given.

Class Participation (90 points)

Students are expected to attend class and actively participate. Participation credit will be given based on the *quality and quantity* of students' participation. Generally, the more a student volunteers answers or ask questions, the higher his or her participation credit will be. For each class, three participation points can be earned: one for attendance, one for participation using the in-class electronic polling system, and one for additional comments or questions in class. For full credit, students should average *one insightful* comment or question per lecture period. The class has 26 scheduled discussion periods, resulting in 78 points (i.e., 26 * 3). Students will receive 12 "free" participation points to begin the semester.

Unexplained absences/tardiness will result in negative participation credit. If a student cannot attend class for any reason, he or she is expected to communicate with me (e.g., email) the reason for the absence ***before*** class. If a student is absent without proper communication, he or she will lose three participation points per absence. Of course, even if the student has a justifiable absence, positive participation points for that class period cannot be earned due to the lack of attendance. Unprofessional behavior (such as unapproved cell phone use, texting, inappropriate discussions, and/or tardiness) will also result in negative participation points.

Plagiarism and Cheating

Students are encouraged to discuss course materials with other classmates. However, copying work from any source, including classmates, homework files, the Internet, etc. is NOT acceptable. ***Submitting material that has been copied constitutes plagiarism and will be treated as cheating.*** All students are expected to complete their own work and to abide by the Handbook of Operating Procedures available in the Office of the Dean of Students. All exams will be closed book and closed note and should reflect students' individual efforts. ***Any suspected cheating during course assignments or exams will be reported to the Office of Student Conduct and Conflict Resolution.***

Campus Carry

Persons who hold a Concealed Handgun License can lawfully carry their gun into a UTEP classroom if it remains concealed. Open carry remains prohibited on campus. Should anyone feel someone is intentionally displaying a gun (or any other weapon), should call Campus Police (X 5611) or 9-1-1. For more information on campus carry, see <http://sa.utep.edu/campuscarry/>; for more information on overall campus safety, see <http://admin.utep.edu/emergency>.

Course Calendar

Below is a preliminary course calendar that includes the topics to be covered each discussion period and assignment due dates. Be aware that I cannot predict the precise flow of the course and these dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced in class AND/OR through Blackboard. Please check the Blackboard often (weekly at minimum) to be abreast of these changes.

I reserve the right to change any assignment if circumstances dictate. Students will be notified of such changes through an announcement in class AND/OR via Blackboard. Students have the responsibility to be aware of such changes by checking Blackboard regularly and attending class.

ACCOUNTING 2302
PRINCIPLES OF ACCOUNTING II
SPRING 2020 FOLSOM COURSE CALENDAR (SUBJECT TO CHANGE)

DATE	CLASS TOPIC	ASSIGNMENTS (Due Before Class Unless Otherwise Stated)
Tue, 1/21	Introduction	
Thu, 1/23	Chapter 13: Statement of Cash Flows	
Tue, 1/28	Chapter 13: Statement of Cash Flows	Information Sheet
Thu, 1/30	Chapter 13: Statement of Cash Flows	Chapter 13 Adaptive Activity Assignment
Tue, 2/4	Chapter 14: Financial Statement Analysis	Chapter 14 Adaptive Activity Assignment
Thu, 2/6	Chapter 14: Financial Statement Analysis	
Sun, 2/9 (No Class)		Chapter 13 Homework: Due by 11:59 p.m.
Tue, 2/11	Chapter 14: Financial Statement Analysis <i>Exam Computer Compatibility Test</i>	
Thu, 2/13	Chapter 14: Financial Statement Analysis	
Sun, 2/16 (No Class)		Chapter 14 Homework: Due by 11:59 p.m.
Tue, 2/18	Exam #1: Chapters 13 and 14	
Thu, 2/20	Chapter 15: Introduction to Managerial Accounting	Chapter 15 Adaptive Activity Assignment
Sun, 2/23 (No Class)		Chapter 15 Homework: Due by 11:59 p.m.
Tue, 2/25	Chapter 16: Job Order Costing	Chapter 16 Adaptive Activity Assignment
Thu, 2/27	Chapter 16: Job Order Costing	
Tue, 3/3	Chapter 16: Job Order Costing	
Thu, 3/5	Chapter 17: Process Cost Systems	Chapter 17 Adaptive Activity Assignment
Sun, 3/8 (No Class)		Chapter 16 Homework: Due by 11:59 p.m.
Tue, 3/10	Chapter 17: Process Cost Systems	
Thu, 3/12	Chapter 17: Process Cost Systems	
Sun, 3/15 (No Class)		Chapter 17 Homework: Due by 11:59 p.m.
Tue, 3/24	Exam #2: Chapters 15, 16, and 17	
Thu, 3/26	Chapter 20: Cost-Volume-Profit Analysis	Chapter 20 Adaptive Activity Assignment
Tue, 3/31	Chapter 20: Cost-Volume-Profit Analysis	
Thu, 4/2	Chapter 20: Cost-Volume-Profit Analysis	
Fri, 4/3 (No Class)	Last Day to Drop with a "W"	
Sun, 4/5 (No Class)		Chapter 20 Homework: Due by 11:59 p.m.
Tue, 4/7	Chapter 21: Variable Costing	Chapter 21 Adaptive Activity Assignment

DATE	CLASS TOPIC	ASSIGNMENTS (Due Before Class Unless Otherwise Stated)
Thu, 4/9	Chapter 21: Variable Costing	
Sun, 4/12 (No Class)		Chapter 21 Homework: Due by 11:59 p.m.
Tue, 4/14	Chapter 25: Short-Horizon Business Decisions	Chapter 25 Adaptive Activity Assignment
Thu, 4/16	Chapter 25: Short-Horizon Business Decisions	
Sun, 4/19 (No Class)		Chapter 25 Homework: Due by 11:59 p.m.
Tue, 4/21	Exam #3: Chapters 20, 21, and 25	
Thu, 4/23	Chapter 22: Budgeting	Chapter 22 Adaptive Activity Assignment
Tue, 4/28	Chapter 22: Budgeting	
Thu, 4/30	Chapter 23: Variance Analysis	Chapter 23 Adaptive Activity Assignment
Sun, 5/3 (No Class)		Chapter 22 Homework: Due by 11:59 p.m.
Tue, 5/5	Chapter 23: Variance Analysis	
Thu, 5/7	Exam #4: Chapters 22 and 23	
Sun, 5/10 (No Class)		Chapter 23 Homework: Due by 11:59 p.m.
Tue, 5/12; 7:00 am to 9:45 am	Comprehensive Final Exam: Room TBA	