

JOHN CARROLL UNIVERSITY
Boler School of Business-Department of Accountancy
Syllabus-AC202 - Accounting Principles II- Summer 2014

Instructor: Dr. Mariah Webinger **Office Hours:** BR 8 - M,W,F 11 am to noon, 1pm – 2pm, and by appointment
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REQUIRED MATERIALS:

- 1) Financial & Managerial Accounting, JCU custom edition 2013, ISBN 9781256690399, Pearson Learning Solutions
- 2) My Accounting Lab <http://www.myaccountinglab.com> (see registration instruction sheet)
- 3) JCU's Blackboard- announcements, supplemental course information and grades.

COURSE DESCRIPTION:

AC 202 covers financial accounting topics such as stockholders' equity, bond liabilities and the statement of cash flows. Managerial accounting topics include job order costing, cost volume profit analysis, incremental analysis, budgetary planning, control and responsibility. Relevant ethical issues to each area and to the accounting profession in general are included.

COURSE OBJECTIVES:

1. Insight on issues / controversies in financial reporting and management accounting
2. Prepare /analyze financial statements
3. Understand how accounting serves management functions
4. Use accounting data in management decision analysis

Good Learning Skills for Distance Learning:

On-line courses allow for lots of flexibility. However, it requires a high level of self discipline, and motivation on your part. Allocating time each day to your course work, then sticking to your schedule, will help in your success. Since you will not be attending regular campus classes where your instructor covers the contents of the material you will need to do the required reading, watch the narrated power points and do the online homework assigned timely. Students who are successful in a Distance Learning environment are : 1) independent, 2) self motivated, 3) good at time management and 4) have a keen interest in the course

Your responsibilities

- 1) You are responsible for obtaining the textbook and My Accounting Lab Access Code. (The same one used if you took AC 201 recently.) Use of the online text is permitted but access to My Accounting Lab is required.
- 2) You are responsible for checking the course website often. Blackboard will be the official course management site for this course, announcements, discussions, chapter videos, supplemental material and grades. My Accounting Lab will be used for homework, quizzes, and tests.
- 3) You are responsible for reading all the chapters assigned in the text, viewing related chapter videos, reviewing classwork problems, completing quizzes, assignments and tests as assigned and communicating questions or issues with the instructor as they arise and not when it is too late
- 4) You are responsible for asking questions. You may email me (expect a 12 hour reply window except on weekends), or post your question on the Blackboard General Discussion. Anyone may answer or respond to questions posted. Do not suffer in silence!

ASSIGNMENTS, TESTS, AND GRADES:

1. All assignments **MUST** be completed and submitted on the due date in either My Accounting Lab or Blackboard for full credit. Accordingly, weekly quizzes and tasks in this course is required as active participation is essential for success in this course. You must provide email notification to me regarding any missed assignments, excused or unexcused. If you do miss a due date or are late, **you** are responsible for contact me and making arrangements for make-up work.
2. **Class conduct**- This class is a full on-line format. Please see IT if you experience technical difficulties.
3. **Exam conduct**- Make up exams/quizzes will be given for only medical emergencies documented by a physician and will be rescheduled at the discretion of the instructor. Missing an exam/quiz without valid, approved documentation will result in a 0% with no make-up opportunity.

4. **Projects**- There will be 1 project for this class.

5. **Grades**- will be computed based on the follow weighting:

-Two Interim Tests	40%
-Final Examination	20%
-Quizzes	15%
-MyAccounting Lab	10%
-Project	<u>15%</u>
	100%

Grading Scale- Assigned based on the following scale based on **weighted %** of points attained:

A	94% - 100 %	C+	77% -79.9%
A-	90% - 93.9%	C	74% -76.9%
B+	87% - 89.9%	C-	70% -73.9%
B	84% - 86.9%	D	60% -69.9%
B-	80% - 83.9%	F	0% -59.9%

6. **Accommodations for Accommodations for Students with Disabilities** - In accordance with federal law, if you have a documented disability, you may be eligible to request accommodations from the office of Services for Students with Disabilities (SSD). Please contact services for students with disabilities at (216)397-4263 or come to the office located in room 7A, in the Garden Level of the Administration Building. Please keep in mind that accommodations are never retroactive so students are encouraged to register early in the semester.

7. **Academic Integrity:** Academic integrity refers to the honest, fair and continuing search for knowledge, free from fraud or deception. Therefore, the work that a student produces ought to be **wholly their own and result completely from their own efforts**. A student will be guilty of violating academic integrity by:

- Using or obtaining unauthorized assistance in the execution of any academic work
- Giving fraudulent assistance to another student
- Inappropriately or unethically using technological means to gain academic advantage
- Knowingly representing the work of others as their own- including plagiarism. This includes but is not limited to the use, by paraphrase or direct quotation, of the work of another person without full and clear acknowledgment.

The penalty for violating academic integrity in this class will be an F (zero points) for the related test or assignment, reduction of discretionary points to 0, and notification to the Dean of the Boler School of the violation and penalty imposed. (See the John Carroll University Community Standards Manual for further information regarding academic integrity.)

7. **Instructor's Discretion:** The class schedule is subject to change at the discretion of the instructor.

Week	Date	Chpt		Hwk Assignment
1	6/16	7	Introduction to Course/ Liabilities -Bonds	MAL Fin 7.1
1	6/17	7	Liabilities -Bonds	MAL Fin 7.2 Hwk Fin 7
1	6/18	8	Shareholders' Equity	MAL Fin 8.1 MAL Fin 8.2
1	6/19	8	Shareholders' Equity	MAL Fin 8.3 Hwk Fin 8
1	6/20	9	Statement of Cash Flows	MAL Fin 9.1
2	6/23	9	Statement of Cash Flows	MAL Fin 9.2 Hwk Fin 9
2	6/24		Exam 7,8,9	
2	6/25	1,2	Managerial Accounting Building Blocks of Managerial Accounting	MAL Man 1.1 MAL Man 2.1
2	6/26	2	Building Blocks of Managerial Accounting	MAL Mal 2.2

2	6/27	2,3	Building Blocks of Managerial Accounting Job Costing	Hwk Man 2 MAL Man 3.1
3	6/30	3	Job Costing	MAL Man 3.2 MAL Man 3.3
3	7/1	3,4	Job Costing Lean Operations/Cost of Quality (p202-217)	Hwk Man 3 MAL Man 4.1 Hwk Man 4
3	7/2		Exam Ch 1,2,3,4	
3	7/3	6	Cost Behavior	MAL Man 6.1 MAL Man 6.2
3	7/4	6	Cost Behavior Term Project is assigned	Hwk Man 6
4	7/7	7	Cost-Volume-Profit Analysis	MAL Man 7.1 MAL Man 7.2
4	7/8	7	Cost-Volume-Profit Analysis	MAL Man 7.3 Hwk Man 7
4	7/9	8	Relevant Costs for Short Term Decisions	MAL Man 8.1 MAL Man 8.2
4	7/10	8	Relevant Costs for Short Term Decisions	Hwk Man 8
4	7/11	9	Master Budget	MAL Man 9.1 MAL Man 9.2
5	7/14	9	Master Budget	Hwk Man 9
5	7/15	10	Performance Evaluation	MAL Man 10.1
5	7/16	10	Performance Evaluation	Hwk Man 10 Term project due
5	7/17		Final exam	