



# UNIVERSITY OF CENTRAL ARKANSAS

## COLLEGE OF BUSINESS

### VISION, MISSION, AND CORE VALUES STATEMENT

#### **Vision**

Our vision is to be recognized as the business college of choice for undergraduate and masters programs among public business colleges in Arkansas and the region, with national recognition in selected fields or areas.

#### **COB Statement of Mission and Core Values**

1. Our mission is to provide high quality business education to our undergraduate and graduate students through the delivery of a current, responsive, and innovative curriculum that promotes intellectual and professional development. We promote excellence through our scholarly endeavors and service to our stakeholders through strong engagement with the local, regional, national, and global business community.
2. **Intellectual Excellence.**
  - 2.1. Educate students: We promote intellectual and professional development of students by emphasizing communication, critical and analytical thinking, collaboration, information management and a broad exposure to key business disciplines.
  - 2.2. Scholarship: We believe that faculty and students should engage in professional development and scholarly endeavors that promote the application and creation of knowledge in business practice and education.
  - 2.3. Cultural competence: We maintain and develop current and responsive curriculum that prepares students for the global business environment through broad exposure to key business disciplines.
  - 2.4. Physical learning environment: We strive to provide a physical infrastructure with appropriate technology that provides an environment in which our students and faculty can thrive professionally and intellectually.
3. **Community.**
  - 3.1. Collegiality: We encourage transparency in our decision making practice through a process of shared governance based on interactions among faculty, staff, and students.
  - 3.2. Service: We pursue collaborative partnerships between our internal and external stakeholders to promote life-long and experiential learning, research, service, and community interaction.
4. **Diversity.**
  - 3.1. We value the opportunity to work, learn, and develop in a community that embraces the diversity of individuals and ideas.
5. **Integrity.**
  - 5.1. Ethics: We are committed to ethical and responsible behavior in our own actions and to developing the same commitment in our students by promoting the awareness of professional ethical responsibilities.
  - 5.2. Responsibility: We commit to being responsible and accountable in our operations at all levels, including assessment and continuous improvement of our academic programs and transparency in our fiscal and operational proceedings.

#### **Learning Goals**

*Our graduates shall possess:*

1. Critical Thinking & Analytical Thinking Skills;
2. Awareness of the Global Business Environment;
3. Ethical Reasoning Abilities;
4. Effective Communication Abilities;
5. Effective Collaborative Skills;
6. Effective Information Management Skills;
7. Understanding of a Broad Range of Business Disciplines.

# Course Syllabus

## Course Information

<b>Course Number:</b>	ACCT2311
<b>Course Name:</b>	Principles of Accounting II
<b>CRN:</b>	20126
<b>Semester:</b>	Fall 2014
<b>Location:</b>	COB105
<b>Class Hours:</b>	9:25 – 10:40 Tuesday/Thursday

## Instructor Information

<b>Name:</b>	Dr. Patricia Mounce, CPA, CFE
<b>Office Location:</b>	COB204K
<b>Work Email:</b>	pmounce@uca.edu
<b>Phone:</b>	501-852-0028
<b>Office Hours:</b>	Tuesday and Thursday: 7:15 – 8:00; 10:40 – 11:40; 1:15 – 3:00 Wednesday 8:00 – 11:00

**Prerequisites:** ACCT2310, Principles of Accounting I

## Textbook and Instructional Materials Required:

The following items are required and are used for both ACCT 2310 and ACCT 2311. Therefore, you should not need to purchase them if you purchased them for ACCT 2310, Principles I.

Horngren's Financial & Managerial Accounting 4<sup>th</sup> Edition, (Several options are available)

A simple function calculator

Access to myaccountinglab.com online homework and assessment manager

**Myaccountinglab; Your Course Name:** Principles of Accounting II; **Your Course ID;** mounce01122

## Course Description:

This is a required foundation course for all business majors. The mode of instruction is lecture/problem solving. The course is a continuation of the study of measurement, evaluation, and recording of business information as a basis for decision making. Evaluation of alternatives, profitability, and strategy are examined.

## Course Objectives:

- To introduce managerial accounting as a sub-system in the management information systems of business enterprises and not-for-profit organizations.
- To introduce the three major activities of managers—planning, directing and motivating, and controlling—and how managerial accounting provides essential data to successfully accomplish these activities.
- To develop the ability to understand cost behavior so appropriate information is used in the detail planning, controlling, and decision making of an organization.
- To improve analytical, problem-solving, and decision-making skills.

## Course Delivery Method:

The subject matter of the course will be presented through lectures, discussions, problem demonstrations, and in-class work. Lectures are structured assuming that students have read assigned material prior to class. Students should not expect lectures to be introductions of the material, rather lectures explain and supplement the reading. It is impossible to discuss or present in class all the material in each chapter. Consequently, the instructor's role is to guide and assist you in the learning process. Assignments are intended to provide examples of important topics encountered in the chapter, but cannot represent all the topics discussed in the chapter. Although as much assistance as possible will be provided to students, the burden of assimilating the subject matter involves extensive reading, studying, and assignment preparation. Keep up with the assigned material. It is incredibly easy to get behind and really hard to catch up.

## Grading:

Grades will be assigned according to the following scale:

A >= 89.1%; B >= 79.1%; C >= 69.1%; D >= 59.1%; F < 59.1%

89%	Exams	400 points	(4 exams worth 100 points each)
4%	Projects	20	
7%	Homework/class work	30*	
100%	Total points	450 points	
	Final Exam (optional)	125 points	
	Extra Credit	Various points	

\* Points will be calculated based on the ratio of points achieved out of available points on the WileyPLUS point scale.

## Description of Major Deliverables/Course Requirements

### Tentative Schedule:

Week 1	Introduction, Ch 14 Statement of Cash Flows
Week 2	Ch 14 - Statement of Cash Flows
Week 3	Ch 16 - Introduction to Managerial Accounting
Week 4	<b>Exam #1</b> - Chapters 14 and 16
Week 5	Ch 17 - Job Order Costing Ch 19 - Cost Management Systems
Week 6	Ch 19 - Cost Management Systems
Week 7	Ch 20 - Cost-Volume-Profit Analysis
Week 8	<b>Exam #2</b> - Chapters 17, 19, and 20
Week 9	Fall break
Week 10	Ch 22 - Master Budgets
Week 11	Ch 23 - Flexible Budgets and Standard Cost
Week 12	Ch 24 - Responsibility Accounting
Week 13	<b>Exam #3</b> - Chapters 22, 23, and 24
Week 14	Ch 25 - Short-Term Business Decisions
Week 15	Ch 26 - Capital Investment Decisions
Week 16	Ch 15 - Financial Statement Analysis
Week 17	Exam #4 Chapters 25, 26 and 15
	Final Exam

## Policies and Procedures:

### Attendance and Drop policies:

Regular attendance is expected and necessary for successful completion of this course. There is no activity that can be a substitute for class attendance. Class time will be spent in lecture, discussion of text material, and working problems. Attendance may be taken each class period. Should you miss class, it is your responsibility to obtain the information provided in class from another student, including possible changes in assignments, exam schedule, etc. Students performing functions other than that related to the course (text messaging, reading other materials, etc.) or coming to class without the course materials may be asked to leave class. Students should review the course withdrawal policy in the Undergraduate Bulletin at <http://www.uca.edu/ubulletin>. If a student wishes to withdraw, the proper drop slip must be submitted by the student to the registrar in accordance with University policy.

### Assignment Submission:

Most homework will be required to be completed via myaccountinglab, discussed previously. All homework must be the original work of the student. No late homework will be accepted.

## **Makeup Exams:**

**Missing an exam is strongly discouraged!** If a student misses an exam with one of the following documented, acceptable reasons, he or she must take the exam during scheduled office hours and no later than five school days after the regular exam is given. Acceptable reasons are limited to hospital illness (signed information release form required), jury duty (summons required), auto accident (police report required) or University-sponsored event (exam must be taken before event). If a special circumstance other than those listed above occurs, discuss the problem with the instructor **prior** to the day of the exam.

## **Classroom Policies:**

*Food, Beverages and Trash:* College policy is only spill-proof beverage containers and no food. If you bring anything into the room take it with you when you leave.

*Academic Misconduct:* In addition to the academic misconduct statement, cheating on exams will result in a zero on all exams taken. Cheating on any graded assignment (homework or projects) will result in an F for all homework or projects.

*Classroom Behavior:* Respect for the teacher and other students is expected. Vulgar or obscene language and hostile attitudes will not be tolerated. Phones should be turned off during class and computers closed if not being used for class purposes. Points will be deducted from your final grade for violation of this policy.

## **Evaluations**

Student evaluations of a course and its professor are a crucial element in helping faculty achieve excellence in the classroom and the institution in demonstrating that students are gaining knowledge. Students may evaluate courses they are taking starting on the Monday of the thirteenth week of instruction through the end of finals week by logging in to myUCA and clicking on the Evals button on the top right.

## **Academic Integrity Statement:**

The University of Central Arkansas affirms its commitment to academic integrity and expects all members of the university community to accept shared responsibility for maintaining academic integrity. Students in this course are subject to the provisions of the university's Academic Integrity Policy, approved by the Board of Trustees as Board Policy No. 709 on February 10, 2010, and published in the Student Handbook. Penalties for academic misconduct in this course may include a failing grade on an assignment, a failing grade in the course, or any other course-related sanction the instructor determines to be appropriate. Continued enrollment in this course affirms a student's acceptance of this university policy.

## **Disabilities Act Statement:**

The University of Central Arkansas adheres to the requirements of the Americans with Disabilities Act. If you need an accommodation under this Act due to a disability, please contact the UCA Office of Disability Services, 450-3613.

## **Sexual Harassment and Academic Policies:**

All students are required to familiarize themselves with the University of Central Arkansas policy on sexual harassment and on academic policies. These policies are printed in the Student Handbook.

## **Emergency Procedures Summary:**

An Emergency Procedures Summary (EPS) for the building in which this class is held will be discussed during the first week of this course. EPS documents for most buildings on campus are available at <http://uca.edu/mysafety/bep/>. Every student should be familiar with emergency procedures for any campus building in which he/she spends time for classes or other purposes.

## **Title IX**

"If a student discloses an act of sexual harassment, discrimination, assault, or other sexual misconduct to a faculty member, the faculty member cannot maintain complete confidentiality and is required to report the act and may be required to reveal the names of the parties involved. Any allegations made by a student may or may not trigger an investigation. Each situation differs and the obligation to conduct an investigation will depend on those specific set of circumstances. The determination to conduct an investigation will be made by the Title IX Coordinator. For further information, please visit: <https://uca.edu/titleix>."

## **ACCREDITATION & ASSURANCE OF LEARNING**

### **Learning Goal(s) Assessed in this Class**

There is no formal assessment activity scheduled in this class.

There is formal assessment activity scheduled in this class.

## **MyLab & Mastering**

### **Student Registration Instructions**

#### **To register for Principles of Accounting II:**

1. Go to [pearsonmylabandmastering.com](https://pearsonmylabandmastering.com).
2. Under Register, click **Student**.
3. Enter your instructor's course ID: [mounce01122](#), and click **Continue**.
4. Sign in with an existing Pearson account or create an account:
  - If you have used a Pearson website (for example, MyITLab, Mastering, MyMathLab, or MyPsychLab), enter your Pearson username and password. Click **Sign in**.
  - If you do not have a Pearson account, click **Create**. Write down your new Pearson username and password to help you remember them.
5. Select an option to access your instructor's online course:
  - Use the access code that came with your textbook or that you purchased separately from the bookstore.
  - Buy access using a credit card or PayPal.
  - If available, get 14 days of temporary access. (Look for a link near the bottom of the page.)
6. Click **Go To Your Course** on the Confirmation page. Under MyLab & Mastering New Design on the left, click **Principles of Accounting II** to start your work.

#### **Retaking or continuing a course?**

If you are retaking this course or enrolling in another course with the same book, be sure to use your existing Pearson username and password. You will not need to pay again.

#### **To sign in later:**

1. Go to [pearsonmylabandmastering.com](https://pearsonmylabandmastering.com).
2. Click **Sign in**.
3. Enter your Pearson account username and password. Click **Sign in**.
4. Under MyLab & Mastering New Design on the left, click **Principles of Accounting II** to start your work.

#### **Additional Information**

See **Students > Get Started** on the website for detailed instructions on registering with an access code, credit card, PayPal, or temporary access.