



Course Title: ACCT 2312 Principles of Accounting II

Instructor: TBA **Office Hours:** TBA
Phone: TBA
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Course Description

This course is designed to introduce students to managerial accounting theories and practices with an emphasis on the use of accounting information for management planning, leading, controlling and decision making. Topics covered include: responsibility accounting, financial statement analysis, cost behavior and cost-volume-profit analysis, product costing, short-term decision making and long-term budgeting.

Prerequisites: ACCT 2311

Course Objectives

This survey course deals with basic issues concerning the nature of managerial accounting, cost system design, cost management, and certain aspects of strategic management. The course material will enable students to interpret, evaluate and analyze financial information to address managerial accounting problems.

This course will address the following topics:

- Managerial accounting
- Cost behavior and cost estimation
- Cost-Volume-Profit analysis and planning
- Relevant costs and benefits for decision making.
- Operational budgeting and profit planning
- Capital budgeting decisions
- Financial statement analysis

Course Outcomes and Assessments

Course Outcomes	Assessments	HEBSBA Program Learning Outcomes	HEBSBA Student Learning Outcomes
Upon completion of the course, students will be able to:	The objectives will be assessed by:		

<ul style="list-style-type: none"> • Examine how an organization's mission, goals, and strategies affect managerial accounting. • Assess the nature of the ethical dilemmas managers and accountant confront. 	Assignments, exams.	Social Justice (SJ) Our students will consider the ethical implications of business actions and processes, and propose socially just solutions.	SJ1: Incorporate Social Justice Principles when seeking resolution to business-related issues and offer potential alternatives and solutions. SJ2: Identify ethical implications of making business decisions.
		Perspectives (P). Our students will consider diverse points of view and apply them toward issue resolution.	P1: Identify diverse points of view when seeking resolution to business-related issues. P2: Assess the potential global, environmental, and socio-economic impact when seeking resolution to business-related issues.
<ul style="list-style-type: none"> • Identify and explain the financial statements used by management for decision-making. • Calculate financial statement ratios related to solvency and profitability. • Calculate and compare different approaches to cost estimation and recognize how costs respond to changes in activity drivers. • Calculate cost of good manufactured and cost of goods sold using product costing systems. 	Assignments, exams.	Foundation (F). Our students will have a broad-based knowledge in the functional areas of business.	(F1): Demonstrate proficiency in the principles of key business disciplines.

<ul style="list-style-type: none"> Analyze capital budgeting decisions using models that consider the time value of money. 			
<ul style="list-style-type: none"> Apply cost-volume-profit analysis to determine break-even point and for preliminary profit planning and target analysis. Apply differential analysis to evaluate short-term decision making. Evaluate the strengths and weaknesses of alternative capital budgeting models and apply capital budgeting techniques to make long-range planning decisions. 	Assignments, exams.	Reasoning (R). Our students will be critical thinkers and decision makers able to use qualitative and quantitative methods.	Reasoning (R1): Apply relevant information to arrive at a well-reasoned conclusion.
		Interaction (I). Our students will demonstrate effective oral, writing, and teamwork skills.	(I1): Produce well-prepared oral dialogue and presentations. (I2): Create well-written business documents. (I3): Utilize teamwork skills to collaborate in diverse business settings.

Required Textbooks and Materials

TBA

Grading

A - Achievement that is outstanding relative to the level necessary to meet course requirements.



B - Achievement that is significantly above the level necessary to meet course requirements.

C - Achievement that meets the course requirements in every respect.

D - Achievement that is worthy of credit even though it fails to meet fully the course requirements.

P - Achievement that is satisfactory, which is equivalent to a C- or better (achievement required for a P is at the discretion of the instructor but may be no lower than equivalent to a C-.)

NP - Represents failure (or no credit) and signifies that the work was either (1) completed but at a level of achievement that is not worthy of credit or (2) was not completed and there was no agreement between the instructor and the student that the student would be awarded an I (see also I).

I (Incomplete) - Assigned at the discretion of the instructor when, due to extraordinary circumstances, e.g., hospitalization, a student is prevented from completing the work of the course on time. Requires a written agreement between instructor and student.

Grading Scale (Based on points)

95 – 100 A	77 – 79 C+	59 – Lower	F
90 – 94 A-	74 – 76 C		
87 – 89 B+	70 – 73 C-		
84 – 86 B	67 – 69 D+		
80 – 83 B-	60 – 66 D		

Exams

Assignments	15%
Mid Term Exam	20%
Final Exam	50%
Class Participation	15%

Other Regulations and Policies

Attendance and Participation

Attendance and active classroom participation are required of each student. Tests will cover for all course material provided through lectures and presentations, readings, discussions, cases, and videos during class. **Absences and/or a lack of participation in discussions will impact negatively on the final grade.** Each student is responsible for all material covered and/or assigned and any announcements made in any class session, whether student is present or not. Group activities require all students to participate and contribute to group discussions and projects.

Students are expected to come to class on time and to have read assigned material before class. There may be an occasional pop quiz to verify whether students have read the assignments before class.



All work must be turned in on time. Late work may be accepted but points will be taken off if work is not turned in to instructor when it is due. At all times, in class and group discussions, students are expected to respect contributions, questions, and opinions of other people. Demeaning others in any way is not acceptable.

Scholastic Dishonesty

You are expected to do your own academic work and cite sources as necessary. Failing to do so is scholastic dishonesty. Scholastic dishonesty means plagiarizing; cheating on assignments or examinations; engaging in unauthorized collaboration on academic work; taking, acquiring, or using test materials without faculty permission; submitting false or incomplete records of academic achievement; acting alone or in cooperation with another to falsify records or to obtain dishonestly grades, honors, awards, or professional endorsement; altering, forging, or misusing a university academic record; or fabricating or falsifying data, research procedures, or data analysis.

If it is determined that a student has cheated, he or she may be given an "NP" for the course, and may face additional sanctions from the Study Center.