

Scheller College of Business

ACCT 2102 – Accounting II

Course Syllabus

Fall 2012

Course Preview

This course deals with determining the costs of products and services and using cost information for planning and decision making. It is designed as an introduction to managerial accounting topics, including: managerial accounting background, key terms, analysis of cost behavior, cost accounting (job order and activity-based), cost-volume-profit analyses, planning and budgeting, budgetary control, responsibility reporting, and capital budgeting.

The course emphasizes the use of accounting information for business decisions. My goal in this course is to provide a foundation for you to build on as you move into the business world. As such, the course introduces fundamental business concepts and use accounting as the “language of business” to explain, analyze, and apply these concepts.

Course Administration:

<i>Section</i>	<i>Times</i>	<i>Room</i>
81481 - TSA	12:05pm – 12:55pm MWF	Scheller College of Business Room 102
81482 – TSB	1:05pm – 1:55pm MWF	Scheller College of Business Room 102

** Note: To ensure adequate seating, students are required to attend the section in which s/he is enrolled unless prior approval is obtained.

Instructor: Professor Adam Vitalis

Office: Scheller College of Business Room 4234

Phone: Office: 404.894.3584

Cell: 608.630.2727 (Please be respectful if you call on this number as my cell phone is a home phone as well).

Email: adam.vitalis@scheller.gatech.edu (e-mail is the best way to get a hold of me)

Office Hours: Monday 9:30am – 11:30am and by appointment

T-Square: I will utilize T-square to house course related material, announcements, and support material. T-square will also include a link to Connect, the online homework manager and supplemental text material tool. Therefore, T-square should be your starting point for the online material. Portal site:
<https://t-square.gatech.edu/portal>

Prerequisite

You must have successfully completed ACCT 2101 prior to enrolling in ACCT 2102. Please also note that no credit is allowed for both MGT 3000 and ACCT 2102.

Required Textbook

Garrison, R., Noreen, E., Brewer, P., Managerial Accounting, 14th edition ©2012, ISBN: 9780077909703, with Connect Plus bundled access card.

Although not required, students are encouraged to read *The Wall Street Journal* or other business periodicals.

Online Homework Manager—Connect

Connect™ provides a centralized location for graded assessments and supplemental learning materials for this course. Connect is the main starting point for completion of required course assignments and access to textbook related learning and support tools. The Connect links for this course are (links are also available within T-square):

Section	Times	Connect Homework Manager Site
81481 - TSA	12:05pm – 12:55pm MWF	http://connect.mcgraw-hill.com/class/a_vitalis_section_1
81482 – TSB	1:05pm – 1:55pm MWF	http://connect.mcgraw-hill.com/class/a_vitalis_section_2


*****Please ensure you sign into the correct section!*****

Graded Assignments

Graded assignments for each chapter are referred to as “Chapter __ Assignments” within Connect. Students have unlimited attempts to complete them; however, a student loses 3% of the total available score for that assignment for each subsequent attempt.

Learning / Support Tools

Connect offers a number of learning and instructional tools. These are provided for your individual review and are not graded. However, in my prior experience, students have found these tools very useful for review.

1. **LearnSmart** LearnSmart helps to master key concepts in each chapter. By measuring both confidence in answering questions and the actual answers, the LearnSmart system is able to determine which concepts are known and not known. One can access the full question set through the Library Tab in Connect if additional practice is desired. It is designated by the  icon.
2. **eBook** If Connect Plus is purchased (Connect Plus included with the bookstore bundle), then access to the eBook is available through the Library Tab in Connect. The eBook

matches the printed book, including page numbers and graphics. The eBook can also be searched by key terms.

3. **Self-Quiz and Study** Found on the Library Tab, the Self Quiz and Study provides an opportunity to take ungraded practice tests for each chapter; based on answers given, the system will suggest areas that need additional study, and will guide one to the relevant portion of the textbook for help, study tools, and practice problems.
4. **Student Resources** Found on the Library Tab, the Student Resources link will take one to the Online Learning Center, where additional resources, such as narrated PowerPoints and iPod-ready content, are available. The Narrated Lectures have been a successful learning aid for many students.

Expectations

I expect that each of you will respect your, mine, and other students' time in this class. We only have a short period each class session, and I hope to provide you with valuable information during these sessions; therefore, we will need to be respectful of time. To that end, here is a non-comprehensive listing of responsibilities I believe provide a reasonable guide:

- Preparing for class—reading the text and completing solutions for all assignments; studying and reviewing all online lecture slides and other audio/video materials for class.
- Attending each class—prompt arrival and attention during all in-class activities.
- Respecting others—no newspapers/magazines, food, side conversations, or other distractions; this includes ensuring cell phones are turned off for the duration of the class.
- Computer / other electronic media (i.e. iPhone, iPad, etc.) use—I realize that some of you utilize online texts and other online class material, so I allow computer use. However, please be respectful by focusing your computer use to class related material. I reserve the right to ask you to shut off your electronic equipment should it become distracting to others.
- Participating in class—answering questions and engaging in productive team discussions.
- Speak up—if you do not feel that you are learning enough from the class, if you would like to cover a specific topic in class, or if you are running into problems, PLEASE SPEAK UP! Let me know and I will do my best to help. Don't wait until the end of the semester.
- Scheduling around classes and exams—no work, interviews, or appointments conflicting with classes or exams; if conflicts are expected, then withdraw immediately.

Academic honesty is expected and required. Please review the Student Code of Conduct, located at: <http://www.osi.gatech.edu/pdf/Student%20Code%20of%20Conduct%20-%20FINAL%202012%281%29.pdf>

The University takes charges of academic misconduct seriously and actions that can be taken in response to misconduct include failure of the course and a permanent record in the student's

file. I take academic honesty very seriously and will (and have) report any situations of misconduct. Finally, no books, notes, phones, or communications with another person or system are acceptable for exams.

Participation

Students are expected to make a meaningful contribution to the class by asking questions, responding to questions, or contributing in other ways to maintain a quality classroom discussion and environment. Evaluation of student participation will begin the 2nd week of the term and is based on the quantity and quality of your comments and questions. To facilitate proper tracking of individual participation, please bring and use the name tents created on the first day of class. Should you lose your name tent, I will usually have additional paper / pen. Please note, that while I do not take attendance, it is impossible to obtain a participation score if you do not attend class.

Students with an “accommodation letter” from the ADAPTS program are expected to provide a copy of your accommodation letter within the first two weeks of class so that we can make any necessary arrangements. Unfortunately, I can do little to facilitate the necessary support if I receive the letter last minute or after the fact.

Homework

Approximately half of the final course grade is based on the online homework. These online homework assignments must be completed in Connect, which is a Web-based homework system. Online assignments must be completed by 11:59am (EST) on the due date noted in the syllabus calendar and within Connect (after this time, the assignment will not be accessible and no work will be accepted). Nearly all assignments are ‘algorithmic’, meaning that each student will view different numbers across students and attempts.

Important Tip: Working additional problems (beyond the assigned homework) will significantly increase your likelihood of doing well on exams. See the section above related to Connect for various tools available.

There will also be one project assigned this semester. It is worth 5% of your final course grade. I will provide additional information on the project when assigned. This project will be completed outside of Connect.

This course is designed so that half of the total points are from homework / semester project. Therefore, failing to complete assignments when they are due is a path to failure. I expect that you will come to class prepared to discuss issues relevant to all assignments. While we cannot cover all assigned materials in class, remember that they are an integral and important part of this course.

Examinations

Examinations are closed-book, with no notes and no programmable calculators. Examinations cover readings, assignments, and information presented and discussed in class. There will be one exam during the term plus the final exam. The midterm exam will be given during your normal class time. However, depending on room availability, I reserve the right to move the class location to accommodate exam seating. The final exam is scheduled per University rules in the 'exam week.' Examinations can consist of multiple-choice, true-false, short answer/essays, and problems-based questions.

Students are required to sit for an examination on the day/time it is scheduled. In general, make-up exams are not given except as required under university rules. If one is unable to resolve conflicts with this course's scheduled examinations, that student should immediately withdraw from the course. Remember; do not schedule work, job interviews, vacations, and personal appointments to conflict with the examinations.

Components of Course Grade

Grades are determined on the basis of your class performance over the semester in the following manner:

	<u>Percent</u>
Homework assignments	45%
Class participation	5%
Project	5%
First examination	15%
Final examination	<u>30%</u>
Total	<u>100%</u>

In addition, I will utilize a standard grading scale of:

90% and above:	"A"
80% to 90%:	"B"
70% to 80%:	"C"
60% to 70%:	"D"
Below 60%:	"F"

Syllabus Policy

This syllabus is subject to change as the semester progresses. Any changes will be posted to T-square and announced in class. It is your responsibility to ensure that you are working from a current version of the syllabus.

Week	Week Beginning	Chapter Covered	Homework Assigned	Homework Due <i>(please note that assignments must be submitted in Connect no later than 11:59AM on Wednesday of the listed week, unless otherwise noted)</i>	Notes
1	20-Aug	Chapter 1	No assigned chapter one homework	N/A	Monday we will go over the syllabus, how to access Connect and begin chapter one. We will begin chapter two on Friday (or possibly Wednesday)
2	27-Aug	Chapter 2	Ch. two: E2-1,2,3,6,7,11, 13; P2-14,18,24; E2A-2	N/A	We will begin chapter three on Friday
3	3-Sep	Monday - Labor Day - No Class			
		Wed / Friday – Ch. 3	Ch. three: E3-6,11,12, 13,14,15; P3-21,23,24,26	Ch. two: E2-1,2,3,6,7,11, 13; P2-14,18,24; E2A-2	**Reminder: Chapter two assignment due in Connect no later than 11:59AM on Wednesday**
4	10-Sep	Chapter 4	Ch. Four: E4-3,8,9,10; P3-13,14,16,17,18	Ch. three: E3-6,11,12, 13,14,15; P3-21,23,24,26	
5	17-Sep	Chapter 5	Ch. Five: E5-16,18; P5-19, 20,22,23,25,26,27,29	Ch. Four: E4-3,8,9,10; P3-13,14,16,17,18	
6	24-Sep	Chapter 6	Chapter six: TBD	Ch. Five:E5-16,18; P5-19, 20,22,23,25,26,27,29	
7	1-Oct	Monday - Start Ch 7	N/A	N/A	
		Wednesday - Review / catch up day			
		Friday - Exam (covers chapters 1 - 5)			Exam held during normal class time. I reserve the right to move the location of the exam
8	8-Oct	Finish Chapter 7 , Begin Chapter 8	Chapter seven: TBD	Chapter six	
9	15-Oct	Monday - fall recess - No Class			
		Wednesday / Friday -	Chapter eight: TBD	Chapter seven	Semester project handed out

		Finish Chapter 8			
10	22-Oct	Chapter 9	Chapter nine: TBD	Chapter eight	
11	29-Oct	Chapter 10	Chapter ten: TBD	Chapter nine	
12	5-Nov	Chapter 12	Chapter twelve: TBD	Chapter ten	
13	12-Nov	Chapter 13	Chapter thirteen: TBD	Chapter twelve	
14	19-Nov	Monday / Wednesday - Chapter 11	Chapter eleven: TBD	Chapter Thirteen	I may drop chapter eleven depending on semester pacing
		Friday - Thanksgiving Holiday - No Class			
15	26-Nov	Chapter 14	Chapter fourteen: TBD	Chapter eleven	
				Semester Project -- DUE FRIDAY, NOVEMBER 30TH (Additional submission information to be provided)	
16	3-Dec	Week Preceding Final Examinations, "Dead Week"	N/A	Chapter fourteen	
Final Exam Week	10-Dec		Final Exam for MWF 1:05pm Section (2102 TSB) from 2:50pm to 5:40pm, Room: TBD		
	14-Dec		Final Exam for MWF 12:05pm Section (2102 TSA) from 11:30am to 2:20pm, Room: TBD		
Note: I reserve the right to update/ modify this calendar / syllabus at any time. Please check T-Square for most recent version.					