

Accounting 202: Introductory Accounting II

Instructor:

Jina Morris, CPA, MPA
Office Location: HLH 435F

Email Address: jmorris7@unl.edu

Office Hours: 1:00- 3:15 Mondays & Wednesdays and 11:30-12:30 on Fridays

I check my email regularly during the day. I do not check my email regularly during nights and weekends.

Teaching Assistant

Bailey Gardner

Email Address: bgardner814@aol.com

Office Hours: TBA

Options for Assistance

There are organized study sessions each week led by multiple helpers. It is important to remember that there are many assistance options available. Ask for help when you first begin to feel 'lost', before you get too far behind. Remember you can contact me any time with any questions you may have. The following are other resources available to you.

Free College of Business Tutoring

Grace Corrigan is an upper-level accounting student that will be working with the Teaching and Learning Center as a tutor. Tutors are students identified by faculty who are available to clarify concepts covered in class and aid in preparing for assignment submissions and exam completion. All sessions are free and can be scheduled through the Teaching and Learning Center.

Beta Alpha Psi Tutoring Labs

The accounting honorary society conducts one-on-one tutoring labs each Monday-Friday. Upper-level accounting students staff the labs. The tutors have access to the textbook and solutions manual and should be able to help you with specific homework questions. The tutoring lab schedule will be announced soon.

Tutoring labs begin the third week of the semester and continue through dead week.

Prerequisites

To enroll in this course you must have completed a minimum of 26 credit hours, have at least a 2.5 cumulative GPA AND have completed Accounting 201 with a grade of “C” or better. The accounting department will review your records. If you do not meet all the prerequisites, you should drop the course on a timely basis to avoid a tuition penalty.

Textbook and Required Materials

This course is participating in an Inclusive Access Pilot referred to as IncludeED. This pilot is part of the STAR (<https://teaching.unl.edu/star-initiative/>) Initiative working to lower cost for textbooks for students at UNL. Your required textbook for this class is ***Managerial Accounting third edition, by Whitecotton, published by McGraw-Hill*** and will be delivered electronically through Canvas. As a part of our commitment to lowering student cost participating in this pilot is a part of a 2-year process where we will reduce the costs of your books.

All required course materials including **the e-book will automatically be loaded into your course** and be made available to you when your Canvas course is published. No access codes will be required for this process. If you experience any difficulties accessing your e-book, please reach out to **McGraw-Hill (800-331-5094) or myself at jmorris7@unl.edu**. Please do this ASAP to avoid difficulty accessing course material.

If you like to read from a physical text book you could always purchase a loose-leaf copy to have as well as the eBook.

The cost of this book will appear on your student bill as "Inclusive Access Material", and can be applied toward any available financial aid. If you have any questions on this, please contact Student Accounts at 402-472-2887 studentaccounts@unl.edu.

As a student you always have the choice to not purchase course materials. Thus, students may opt out of the purchase of these materials up to the last day to add a course (September 3). Opt out information will be available to the student once the course has begun. If you opt out then change your mind and decide you would like to have access to the book, you may opt back in before September 3. If you choose to opt out of this process you may not have access to all the materials you need to be successful in this course. If you have questions about how to access or opt out of the required course materials, please email Brad Severa at bsevera@nebraska.edu ([Links to an external site.](#)) and copy your instructor.

Required— A basic calculator is required for calculations.

Required—Internet access to retrieve course documents, see announcements, access grades and complete assignments.

Canvas

You should use Canvas to access the syllabus, schedule, announcements, lectures, Excel Project, handouts and Internet links.

I will also use Canvas as your grade book, so you can access your grades at any time. Please take a minute to update your personal information (such as e-mail address) in MyRed. I do communicate with individual students via email.

Canvas Technical Support

The Information Technology Support Help Desk is located in Love Library South. The ITS Help Desk is open daily Sunday through Saturday 7:30 A.M. to 11:30 P.M. The ITS Help Desk e-mail address is helpdesk@unl.edu and the phone number is (866) 472-3970 (this is a toll free number.) Please contact technical support with all questions about Canvas, email or viewing or downloading documents from Canvas.

MCGRAW-HILL'S CONNECT

The instructor has limited capability to help you with technology issues related to CONNECT. If you are having problems using CONNECT, contact CONNECT Technical Support at 800-331-5094.

Course Description

Principles of Managerial Accounting, Accounting 202, focuses on providing information to decision makers within a company (internal use). The course focuses on techniques and analysis methods used by business decision makers to evaluate and improve business operations and profitability. We discuss and analyze differences between financial and managerial accounting; relationships between costs, sales volume and profitability; methods of tracing or allocating costs to products, divisions, or clients; budgeting; performance evaluation; production decisions (such as investment in new technology and outsourcing); marketing decisions (which products to advertise); and financing decisions (when to invest in new technology.)

I expect you to be knowledgeable about preparation and analysis of financial statements and identification and classification of general ledger accounts (for example, what is accounts receivable and where in financial statements would you find accounts receivable?) Financial and managerial accounting are very different types of accounting—we will not discuss debits and credits or review concepts you should have learned in accounting 201. There is a link to a tutorial website in the 'accounting web links' area of CANVAS if you feel you might need a refresher on financial accounting concepts.

Course Objectives

1. Motivate you to learn accounting, not just to do the minimum amount of work necessary to achieve the grade you desire. I expect and will assess your ability to understand managerial accounting concepts and techniques, not your ability to memorize solutions or previous exam questions. **My exams are created with the intention to assess true learning and to challenge you.**

2. Provide opportunities for you to demonstrate the ability to analyze business problems, issues and opportunities in logical and methodical ways using managerial accounting techniques.
3. Help you feel comfortable incorporating proper accounting terminology into everyday business vocabulary. Reinforce basic accounting terminology as well as data gathering and recording procedures that you studied in Accounting 201.
4. Prepare you for upper-level managerial accounting courses, whether or not you are an accounting major.
5. Encourage you to consider accounting as an exciting, lucrative and fulfilling career option.

Academic Integrity

I will not tolerate academic dishonesty of any kind. If, after investigation, I believe you are guilty of academic dishonesty, you will **fail** the course. I will report the incident to the Dean of Students for the University of Nebraska.

Academic dishonesty includes, but is not limited to:

1. Copying or attempting to copy (in whole or in part) from another student's assignment.
2. Allowing a student to copy or attempt to copy (in whole or in part) from your assignment.
3. Copying or downloading another student's Excel assignment (in whole or in part) and submitting it as your own work.
4. Copying (in whole or in part) from the solutions manual (by hand or electronically.)
5. Engaging or attempting to engage the assistance of another individual in misrepresenting academic performance on any graded assignment.
6. Abuse of academic materials by destroying or making inaccessible library or resource material.
7. Helping or attempting to help another student to commit an act of academic dishonesty.
8. Changing or destroying scores or grading marks on any graded assignment.
9. Fabricating an excuse (such as illness, injury, accident) to avoid academic work in order to avoid or delay timely submission of any graded assignment.

References to 'students' means any student currently enrolled in any accounting 202 class and any student who has previously enrolled in (whether or not they successfully completed) any accounting 202 class.

Cheating will result in an "F" for the course!

General Policies

- I only give a grade of "I" for the reasons listed in the Undergraduate Bulletin.
- I expect all students to adhere to all parts of the Student Honor Code at all times. Please review the Honor Code in the Undergraduate Bulletin.
- I expect all students to adhere to all parts of the Student Code of Conduct (SCC) at all times. Please review the SCC in the Undergraduate Bulletin.

- Academic Dishonesty (Cheating). You should specifically read the section of the Student Code of Conduct in the Undergraduate Bulletin for the definition and examples of academic dishonesty.
- I expect all students to practice common courtesy and good manners during class and during group meetings outside class time. I will not tolerate degrading, humiliating, harassing, threatening or foul language or comments.
- I will investigate any suspected violations of the SCC and the common courtesy rule above and will vigorously pursue the disciplinary sanctions outlined in the Undergraduate Bulletin.

Any student who needs special accommodations pursuant to Americans with Disabilities Act (ADA) should coordinate such accommodations with the office for Services to Students with Disabilities (132 Canfield Administration Building, 472-3787). Refer to the Undergraduate Bulletin. Please advise me of any necessary accommodations as soon as possible.

Exams

There are three (3) mid-term exams and one (1) comprehensive final exam. You are expected to take all exams as scheduled.

ALL exams will be given in the Digital Learning Center in Love Library North. Days and times can be found in CANVAS.

ANOTHER option is to use **ProctorU** to take your exams. There will be a fee for this service, \$28 total for all 4 exams plus extra fees if not set-up in advance. I have included a flyer of this service in CANVAS.

Make-up examinations will not be given unless the case of an emergency, if an emergency comes up let me know as soon as possible.

Quizzes

I announce quizzes and they will be given in class. I give make-up quizzes for some absences. You must arrange with me **in advance** to take a make-up quiz due to an absence. If you suffer a medical emergency within a few hours of a class day when a quiz is given, you should contact me as soon as possible to schedule a make-up time.

Homework & LearnSmart

You must complete all assignments in CANVAS. The links in CANVAS takes you to the CONNECT web-site to complete the assignments. As a general rule assignments will be due Wednesday & Sunday evenings by 11:59 PM. You have unlimited attempts for the homework assignments and 3 “check my works”.

Total points are earned for LearnSmart assignments as completed. These are great practice to master the concepts in the course.

There are many resources available for practice within CONNECT that you can access at any time during the course. These are for extra practice and will **not** count for any points.

Master Budget Excel Project

Each student will complete a Master Budget Excel project. A Master Budget Module explaining the project will be available on CANVAS. **YOU ARE REQUIRED TO USE MICROSOFT EXCEL FOR THIS PROJECT.**

Participation

Often during class you will work in small groups to discuss accounting issues and solve problems. I will call on a specific group to give solutions to problems or answers to questions. It is each group's responsibility to stay on task during discussions (not talk about other topics) and to motivate all group members to actively participate (not allow freeloaders). There will be an opportunity to earn participation points by joining and participating in your group. If your group is absent at the time I call on your group, you cannot earn the participation points for that day and there is no opportunity to make up those points.

Extra Credit

I do not allow extra credit work that is not available to everyone in the class. This means, in part, that you may **not** request extra credit assignments once course work is complete for the semester. We will be using TopHat to answer some of the concept questions and your participation with this may be awarded with extra credit points towards the end of the semester.

Grading Policies

I will assign final grades according to points earned, as follows:

A+	985 – 1,000 points
A	895 – 984 points
B+	875 – 894 points
B	795 – 874 points
C+	775 – 794 points
C	695 – 774 points
D+	675 – 694 points
D	595 – 674 points

F 0 – 594 points

Different elements of the course carry different weights, as follows:

Exam #1 (25 questions X 7 points)	175 points
Exam #2 (25 questions X 7 points)	175 points
Exam #3 (25 questions X 7 points)	175 points
Final exam (partially cumulative)	
(35 questions X 7 points)	245 points
Quizzes (8 @ 4 points each)	32 points
Homework & LearnSmarts	168 points
Master Budget Excel Project	26 points
Class participation	<u>4 points</u>
Total points possible	<u>1,000 points</u>

If you feel the grading on a specific assignment is incorrect contact me as soon as possible.

The grading scale will NOT be curved at the end of the semester. There are NO discretionary points (i.e. I will not “give” you an extra point at the end of the semester if you are close to the next highest letter grade.)

I reserve the right to change the syllabus and schedule as needed throughout the course.

Accounting Major Requirements:

Accounting majors will not be allowed to attempt an ACCT course more than twice (repeats and withdrawals). Students who do not achieve the required grade for progression on their second attempt will be administratively changed to BSAD majors. Non-accounting major students with more than two repeats and/or withdrawals in an ACCT course will not be allowed to declare accounting as a major.

All students will not be allowed to attempt a 300- or 400-level accounting course more than twice.

Students may petition the School of Accountancy Undergraduate Curriculum Committee in writing to take an ACCT course a third time. Petitioning does not guarantee permission.