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| **Course:** | ACCT 2302 | Principles of Accounting II |  |
| **Prerequisite:** | ACCT 2301 | Principles of Accounting I |  |

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| **Textbook** | Wild, Financial & Managerial Accounting V. II |  |  |
|  | ISBN: 9780077616861 |  |  |

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| **Professor:** | Mr. Jack Handy | [(713) 364-8261](tel:%28713%29%20364-8261) | | [profhandy3@gmail.com](mailto:profhandy3@gmail.com) | |
| **Office Hours:** | N/A |  | |  |  |
| **Grading:** | *Chapter Assignments* | | *Connect (online)* | *360* | *36%* |
|  | *Quizzes* | | *Connect (online)* | *240* | *24%* |
|  | *Web video memo\** | | *Connect (online)* | *120* | *10%* |
|  | *Midterm exam* | | *In class* | *150* | *15%* |
|  | *Final exam* | | *In class* | *150* | *15%* |
|  | Total class points | |  | 1000 | 100% |

\*Students can choose not to submit two (2) week’s web video assignment

**Your final grade for this course will be based on how well you do in meeting the evaluation requirements and applying the grading scale listed below.**

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| **Houston Community College Grading Scale:** | |
| A = 100 – 90 | 4 per semester hour |
| B = 89 – 80 | 3 per semester hour |
| C = 79 - 70 | 2 per semester hour |
| D = 69 – 60 | 1 per semester hour |
| F = 59 ≥ | 0 per semester hour |

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| **Distance ED support** | Admin. | 713.718.5210 (Office) | 713.718.5388 (Fax) |  |
|  | Counseling | 713.718.5275 Option # 4 | de.counseling@hccs.edu |  |
|  | Technical | 1.866.588.5281 | <http://d2.parature.com/ics/support/default.asp?deptID=8081> |  |

**Material covered:**

We will review chapter 12 through 24 of the textbook.

**Course Description:**

This course covers the fundamentals of managerial accounting; including manufacturing, operations, planning, and control. Other topics reviewed include budgets intro to cost accounting cost control techniques methods of measuring performance and financial statement analysis.

**Program/discipline requirements:**

1. EXCEL-Students will work in EXCEL following textbook example formats, labels, and formulas
2. Internet-students will use HCC webmail, learning web, blackboard, lock-down browser and HCC LibLine (24/7 Library)

**Course Goals:**

The primary purpose of this course is to help managers make decisions that support the achievement of an organization’s financial goals and objectives. The course is designed to provide a comprehensive and contemporary foundation for the kinds of accounting data used by managers in organizations today. Throughout the course, the focus is on the acquisition, analysis, and application of accounting information in the management decision process.

**Academic Discipline / CTE program learning outcomes:**

1. Students will be able to read, listen, speak, and write proficiently in preparation for the presentations with clients, accounting firms, and compliance work.
2. Students will be able to prepare financial statements and tax returns utilizing computerized software packages
3. Student will demonstrate an understanding of the complete accounting cycle
4. Students will be able to reconcile and verify account balances, audit for internal control, and prepare financial statements

**Course student learning outcomes & learning objectives:**

1. Students will demonstrate cost accounting
   1. Students will compute under/over applied overhead cost and close balance in manufacturing overhead
   2. Students will compute equivalent units of production
   3. Students will prepare income statement using both variable and absorption costing
   4. Students will use activity-based costing to compute product and customer margins
2. Students will demonstrate budget and cost control techniques
   1. Student will prepare a budgeted income statement
3. Students will demonstrate methods to measure performance
   1. Students will prepare a report showing revenue and spending variance
   2. Students will compute delivery cycle time, throughput time, and manufacturing cycle efficiency
   3. Students will prepare a drop or retain segment analysis
4. Students will demonstrate methods to analyze financial statements
   1. Students will interpret financial statements in comparative and common-size form
   2. Students will interpret financial ratios

**SCANS or Core Curriculum Statement:**

The Secretary’s Commission on Achieving Necessary Skills (SCANS) from the US Department of Labor was asked to examine the demand of the workplace and whether our students are capable of meeting those demands. Specifically, the commission was directed to advise the Secretary of the level of shills required to enter employment. In carrying out this charge, the commission was asked the following:

* Define the skills needed for employment
* Propose acceptable level of proficiency
* Suggest effective ways to assess proficiency, and
* Develop a dissemination strategy for the nation’s schools, businesses, and homes

**Connect Accounting**:

All course work, with the exception of the final and the midterm, is done using CONNECT accounting.

Homework assignments and quizzes, are completed on the Connect Accounting web site: <http://connect.mcgraw-hill.com/connect/hmInstructorCourseList.do?showSniffer=true>

There is a link to this website from HCCS course shell in Eagle Online: https://hccs1.mrooms3.net . **Bookmark the URLs of both websites now** so that you can do your assignment directly on CONNECT if Eagle online is inaccessible for any reason. You need **access code** which is packaged with McGraw-Hill textbook to register on CONNECT. If you have bought the textbook without access code or if it is still on order on the first day of class, McGraw-Hill will give you free trial access for up to three weeks so that you do not fall behind on the course or miss any assignment deadlines. But you must have the access code to continue taking the course. Registration guideline is given once you access the CONNECT website for this section. Enter your HCCS e-mail address to begin the registration process. Do not register with a personal e-mail account like yahoo, Gmail, Hotmail, etc. Anyone listed on the roster with an e-mail other than their school address will be removed. Registering more than once using different email address is not allowed. Also, CONNECT doesn’t have an email system to allow you to contact me or other students except where there is a link for “ask instructor” at the bottom of individual exercise or quiz question. Please use the email system in Eagle Online for all other communications with me or other students. **Always enter your Connect class via Eagle online link so that you do not miss other course related communications.**

**Learnsmart Modules**

CONNECT has Learnsmart modules on the right-bottom side of the section page which helps you prepare for assignments and exams. Each assessment question in the module may come as a multiple choice, matching, short answer or true-false format. The nominal points you earn on each question depends upon your confidence level of knowing the answer to the question. The level of difficulty of the questions you get depends upon how well you have answered the preceding questions. No credit is assigned for Learnsmart but it is an excellent learning experience that I recommend you to do after reading each chapter.

**COURSE WORK:**

**Homework Assignments:**

There will be 12 homework assignments for this course. In each chapter covered, you will be assigned five problems. Each of the 12 assignments will be worth 30 points. The total of all of your homework assignments will be 360 points or 36% of your total grade. Homework is to be submitted at the beginning of class. Tardy work will not be accepted, unless you have previously received an email from your professor approving the late submission.

**Quizzes**

Each chapter has a quiz which carries significant percentage of the course grade. They are multiple choice questions ranging from 10 to 20 questions. Questions are randomly generated for each student so that each student will receive a different set of questions. You will have at least one week to do each assessment. Just as in assignments chapter quizzes are normally due on Thursday at 5:00 p.m. central time. You will have unlimited access to these quizzes during their opening period. It means, after opening quizzes, you can go in and out of the assessment as many times as you desire by saving your answers . Do not hit the submit button until you are completely finished and ready for it to be graded. **You have only one attempt for all quizzes and exams**. That means you have only one attempt to hit the SUBMIT button for grading. Once you hit the submit button, the quiz is automatically graded and recorded in your grade book. Each quiz will be 20 points towards your final, since we have 12 chapters the quiz portion of your total grade will be 24% (12\*20pts.).

**Web video memos:**

Each chapter has a web video on the Connect online system; you should prepare an internal memo explaining the subject of each of the web videos. This memo should be written as if you are submitting it to your supervisor. The internal memo should brief, concise, informative, and professional. Accounting is not just about numbers but one’s ability to communicate accounting information. For the two (2) weeks that you choose not to complete this assignment, please forward me memo letting me know that you will not be completing the web video memo. There will be 10 memos, which will count towards your total points for a total of 100 points or 10% of your final grade

**Exams:**

The Midterm and Final will be given in class. The midterm will cover material that is covered in first have of the class through chapter 18. The final will cover material that is covered in the second half of class and will cover the remainder of the book. Each examination will be worth 150 points or 15% of your final grade

**Access Student Services Policies on this website:** <http://hccs.edu/student-rights>

**EGLS3 -- Evaluation for Greater Learning Student Survey System**

At Houston Community College, professors believe that thoughtful student feedback is necessary to improve teaching and learning. During a designated time near the end of the term, you will be asked to answer a short online survey of research-based questions related to instruction. The anonymous results of the survey will be made available to your professors and department chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.

**HCC DISTANCE EDUCATION POLICIES AND PROCEDURES**

The Distance Education Student Handbook contains policies and procedures unique to the DE student. Students should have reviewed the handbook as part of the mandatory orientation. It is the student's responsibility to be familiar with the handbook's contents. The handbook contains valuable information, answers, and resources, such as DE contacts, policies and procedures (how to drop, attendance requirements, etc.), student services (ADA, financial aid, degree planning, etc.), course information, testing procedures, technical support, and academic calendars.

**Access DE Policies on this Web site:**

<http://de.hccs.edu/de/de-student-handbook>

**Access CE Policies on this Web site:**

<http://hccs.edu/CE-student-guidelines>

**Accounting Tutors**

Accounting tutors are available at different HCCS locations. The instructor will provide you with the information about their locations, days and times on Eagle Online course website.

**Evaluation and Requirements:**

This class represents an alternative method of teaching and learning Managerial Accounting. While we use the Internet to communicate, our goal is to maintain as much of the traditional experience of the classroom as possible. Therefore, the course objectives, course schedule and assessment criteria are, as much as possible, in this online environment as it is in the face-to-face Financial Accounting classes that I teach.

Learning accounting is like learning a foreign language. It is very much learning by doing and by practice. The learning process is cumulative. That means that what we learn today builds upon what we learned last week, which presupposes that you actually learned the procedure and used the concepts last week. If you did a half-hearted job last week, you have a weak foundation upon which to build. The textbook does a good job of explaining the material, but you have to read it, and do the assignments on a timely basis to be successful in the course. It is extremely important that you be actively involved in the learning process. You have to read each chapter on the textbook, read the student resources on the course websites, and apply the ideas to the homework problems. This will require a considerable commitment of time and effort from you.