

Sul Ross State University
Department of Business Administration
Principles of Accounting II
ACC 2302:002
W 6:00 – 8:50 pm - BAB 305
Spring 2016

Course Instructor: Mary Jane Saucedo, PhD, CPA
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Office Hours:

Tuesday & Thursdays 8:00 – 11:00; Wednesday 4:30 – 6:00

Course Description:

Accounting concepts and their application in transaction analysis and financial statement preparation; analysis of financial statements; and asset and equity accounting in proprietorships, partnerships, and corporation. Prerequisite: ACC 2301

Required Course Materials:

Textbook: Fundamental Accounting Principles by Wild, Shaw, and Chiappetta, 22nd edition. McGraw-Hill Company, 2010. ISBN # 978-0-07-786227-5

Student Learning Outcomes:

Upon successful completion of this course, students will be able to

- Identify characteristics of corporations and their organizations, compute earnings per share and describe its use, record the issuance of corporate stock
- Prepare a statement of cash flows
- Identify how balance sheets and income statements for manufacturing, merchandising, and service companies differ
- Describe a master budget and the process of preparing one

Attendance:

Class attendance is required. Each student is expected to attend class regularly, to arrive on time, and to remain until class is dismissed. Tardiness and leaving class early are disruptive for other students and the instructor. Students who do not arrive promptly or who leave early may be noted as absent.

The class attendance policy on page 69 of the 2012-2014 catalog will be followed. A student will be dropped after they accumulate six absences. General guideline is nine absences for a MWF class, six absences for a MW or TR class and three absences for a night class. Absences from class for University sanctioned activities shall not be included in this count provided the student notifies the instructor in advance.

Classroom Behavior:

Distracting behavior such as uninvited casual talk among students, use of cellular phones, beepers or inappropriate behavior toward fellow students or faculty is unacceptable. Turn off your cell phone and any other electronic equipment before class starts. If you turn your phone to vibrate, do not answer it in class and do not leave the classroom to answer your phone unless you have an emergency.

Assignments:

Students are required to read the assigned materials prior to class and be prepared to participate in class discussions. Homework will not be accepted late. Please read the syllabus and follow the timeline on assignments.

Course Grading:

Class Participation	10%
Homework	30%
Exams (3 exams at 20% each)	60%
Total Points	100%

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	59% and below

Academic Honesty:

Cheating or plagiarism includes the copying of all or part of another person's work and will not be tolerated. If you allow your work to be copied or make it available to another student for this purpose you are also cheating. All parties involved will receive an F on the assignment.

Students with Disabilities:

The University is committed to equal access in compliance with the Americans with Disabilities Act of 1990 (ADA) and section 504 of the Rehabilitation Act of 1973. The Counseling Center has the responsibility to assist students with disabilities in gaining opportunities for full participation in programs, services and activities. Disability Services is currently located in Ferguson Hall Room 112. . The telephone number is (432) 837-8203.

CLASS SCHEDULE:

January 20, 2016

Introduction to class

Discuss Chapter 13 – Accounting for Corporations

January 27, 2017

Chapter 13 Exercises 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 14, 15, 16, 18

Discuss Chapter 14 – Long Term Liabilities

February 3, 2016

Chapter 14 Exercises 1, 2, 3, 6, 7, 10, 11, 12, 13, 14, 17, 18

Discuss Chapter 16 – Reporting the Statement of Cash Flows

February 10, 2016

Chapter 16 Exercises 3, 5, 6, 7, 8, 11, 13

Discuss Chapter 17 – Analysis of Financial Statements

February 17, 2016

Chapter 17 Exercises 1, 3, 4, 6, 7, 8, 9, 10, 11, 13, 14, 15

February 24, 2016

EXAM I

Discuss Chapter 18 – Managerial Accounting Concepts and Principles

March 2, 2016

Chapter 18 Exercises 2, 3, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15, 16

Discuss Chapter 19 – Job Order Accounting

March 9, 2016

Chapter 19 Exercises 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 14, 15, 16

Discuss Chapter 20 – Process Costing

March 16, 2016

SPRING BREAK

March 23, 2016

Chapter 20 Exercises 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 25

Discuss Chapter 21 -- Cost-Volume-Profit Analysis

March 30, 2016

Chapter 21 Exercises -- 3, 6, 8, 9, 11, 12, 15, 16, 17, 24

April 6, 2016

EXAM II

Discuss Chapter 22 – Master Budgets and Planning

April 13, 2016

Chapter 22 Exercises – 3, 4, 5, 7, 10, 17, 19, 20, 22

Discuss Chapter 23 – Flexible Budgets and Standard Costs

April 20, 2016

Chapter 23 Exercises – 2, 3, 8, 9, 10, 11, 12, 17, 19, 20, 21, 22

Discuss Chapter 24 – Performance Measures and Responsibility Accounting

April 27, 2016

Chapter 24 Exercises -- 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14

May 4, 2016

Review for Final Exam

May 11, 2016

FINAL EXAM

