

Sul Ross State University  
Department of Business Administration  
Principles of Accounting II  
ACC 2302:002  
MW 11:00 – 12:15, BAB 318  
Spring 2017

Course Instructor Linda McAnally  
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Office Hours MW 10:00 – 11:00 am; 2:00 – 3:00 pm  
TR 8:00 – 9:30 am  
\*other times are available by appointment

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 corporations. Introduction to cost behavior, budgeting, responsibility accounting, cost control, and production costing..

**Prerequisite**  
ACC 2301

**Text/Materials**

**FINANCIAL & MANGERIAL ACCOUNTING, 13th edition**, by Waren, Reeve, & Duchac,  
ISBN # 978-1-285-86630-7, published by Cengage Learning

**Student Learning Outcomes:**

- SLO 1 Analyze and solve complex business problems across major business functions, using advanced business principles and strategies.
- SLO 2 communicate in-depth business information through written, oral and other deliver processes
- SLO 3 Identify and discuss the impact of ethical and social responsibility issues in business
- SLO 4 Identify and describe the major and minor components of the external business environment

**Student Learning Objectives – students will:**

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
- Have an in-depth understanding of financial statements and how they assist decision making

## Course Grading

Class Participation	10%
Homework	15%
Exams (3 exams)	75%
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

## 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. When a student has to miss a class due to an authorized University activity, it will be the responsibility of the student to notify the instructor of the class in advance. The department responsible for the authorized University activity will also notify instructors through the Student Life Office by providing an explained absence list to the office. Instructors will give students participating in an authorized University activity the opportunity to make up class work, including tests, within a reasonable time and at the convenience of the instructor.

The class attendance policy on pages 79-82 of the 2016-2017 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. Exceptions to this are emergency personnel.

## Course Policies

Exams, quizzes and assignments: NO MAKE UPS ARE ALLOWED, unless medical or extreme conditions are present.

## Academic dishonesty

You are expected to do your own work on all assignments, exams, quizzes, and projects. Any dishonest work will be penalized with a grade of zero.

## 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. Students seeking accessibility services or other accommodations are urged to contact Mary Schwartz, M. Ed., L.P.C., in Counseling and Accessibility Services, Ferguson Hall, Room 112. Mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas - Telephone: 432-837-8691. Email: mschwartz@sulross.edu

ACCT 2302			
PRINCIPLES OF ACCOUNTING II			
CHAPTER ASSIGNMENTS*			
Date	Chapter	Exercises	
1/18/2016		Introduction	
1/23/2017	12	Review Chapter	
1/25/2017	12	<b>5,6,7,8,10,13,14,17,18,21,22,23,24</b>	
1/30/2017	14	Review Chapter	
2/1/2017	14	<b>3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,20,21,22,24,25</b>	
2/6/2017	15	Review Chapter	
2/8/2017	15	<b>2,5,6,9,11,13,15,16,17,19,21,26</b>	
2/13/2017	16	Review Chapter	
2/15/2017	16	<b>2,3,4,5,6,7,9,10,11,12,14,15,16,17</b>	
<b>2/20/2017</b>		<b>EXAM I Chapters 12, 14, 15, 16</b>	
2/22/2017	17		
2/27/2017	17	<b>1,2,3,4,5,6,7,9,10,11,12,13,14,18</b>	
3/1/2017	18	Review Chapter	
3/6/2017	18	<b>3,4,5,6,7,8,9,10,11,12,13,14,15,16,18,20</b>	
3/8/2017	19	Review Chapter	
<b>3/13/2017</b>		<b>SPRING BREAK</b>	
<b>3/15/2017</b>		<b>SPRING BREAK</b>	
3/20/2017	19	<b>1,2,3,4,5,6,7,8,9,10,11,13,14,16,19,21,23,24,25</b>	
3/22/2017	20	Review Chapter	
3/27/2017	20	<b>1,2,4,5,6,7,13,14,15,16,18</b>	
<b>3/29/2017</b>		<b>EXAM II Chapters 17 - 20</b>	
4/3/2017	21	Review Chapter	
4/5/2017	21	<b>1,2,5,6,7,8,9,12,15,16,19,20,22</b>	
<b>4/7/2017</b>		<b>Deadline to Withdraw with a "W" by 4 p.m. at Registrar's Office</b>	
4/10/2017	22	Review Chapter	
4/12/2017	22	<b>1,2,3,4,7,8,9,15,17,18,20</b>	
4/17/2017	23	Review Chapter	
4/19/2017	23	<b>1,4,5,7,9,10,11,12,15,16,18</b>	
4/24/2017	24	Review Chapter	

4/26/2017	24	1,4,5,6,7,9,12,14,16,17,19,22			
5/1/2017	25	Review Chapter			
5/3/2017	25	1,3,4,5,6,7,8,9,12,14,16,21 (Last class day)			
5/4/2017		Dead Day			
5/9/2017		FINAL EXAM Chapters 21 - 25 scheduled at 10:15 - 12:15			
5/12/2017		Spring Commencement			
		<b>*Assignments Subject to Change</b>			