

Sul Ross State University
Department of Business Administration
Principles of Accounting II
ACC 2302:001
TR 9:30 – 10:45, BAB 317
Fall 2019

Course Instructor Linda McAnally
Office BAB 308
Office Telephone (432) 837-8073/8066
Electronic Mail lindam@sulross.edu
FAX (432) 837-8003
Office Hours MON 12:30 – 1:30 pm
 TUE 8:30 – 9:30; 11:00 – 12:00
 WED 9:00 – 11:00; 12:30-1:30
 THUR 8:30 – 9:30
 *other times are available by appointment

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 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 Objective(s) (SLO):

- SLO 1 Students will be able to analyze and solve business problems across major business functions, using fundamental business principles and strategies.
- SLO 2 Students will be able to communicate about contemporary business related topics.
- SLO 3 Students will be able to comprehend the impact of ethical and social responsibility in business.

Attendance

Regular class attendance is important to the attainment of the educational objectives of the University. Therefore, students should attend all classes. Attendance includes being punctual for class and ready to engage with the professor and the day's material. The instructor's policy on class attendance will be explained at the beginning of the semester or term. In accordance with the instructor's policy, the instructor has the right to penalize students who are out of compliance with the class attendance policy

Authorized/Excused Absences Statement. An absence because of participation in an official University activity is considered to be an authorized/excused absence. While every effort will be made by departments to minimize missed class time of students by careful scheduling of authorized University activities, 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 excused 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. Should an instructor have an attendance policy that allows for the dropping of a student after a certain number of absences, authorized/excuses absences will not be counted towards that number of absences. Any student dropped for excessive absences will receive either an "F" or a "W" depending upon the faculty member's discretion..

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.

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)	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 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.

SRSU Disability Services:

ADA (Americans with Disabilities Act) Sul Ross State University is committed to equal access in compliance with the Americans with Disabilities Act of 1973. It is the student's responsibility to initiate a request for accessibility services. Students seeking accessibility services must contact Mary Schwartze-Grisham, M. Ed., LPC., in Counseling and Accessibility Services, Ferguson Hall, Room 112. The mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas. Telephone: 432-837-8691. E-mail: mschwartze@sulross.edu.

PRINCIPLES OF ACCOUNTING II

CHAPTER ASSIGNMENTS*

Date	Chapter	Exercises			
Aug 27	Tue	Introduction			
Aug 29	Thur	Read Chapter 12			
Sept 3	Tue	Exercises 12-5,6,7,8,9,10,17,18,21,22 (pages 573-577)			
Sept 5	Thur	Read Chapter 14			
Sept 10	Tue	Exercises 14-5,6,8,9,11,12, 14,16,17,18 (pages 674-680)			
Sept 12	Tues	Read Chapter 15			
Sept 17	Thur	15-2,5,6,9,11,13,15,16,17,19 (pages 732-740)			
Sept 19	Thur	Read Chapter 16			
Sept 24	Tue	Exercises 16-2, 4,5,6,7,9,10,11,12,15,16,17 (pages 776-780)			
Sept 26	Thur	EXAM I Chapters 12, 14. 15, 16			
Oct 1	Tue	Read Chapter 17r			
Oct 3	Thur	Exercises 17-2,3,4,5,6,7,9,10,11,12,13,14 (pages 814-821)			
Oct 8	Tue	Read Chapter 18			
Oct 10	Thur	Exercises 18-3,4,5,6,7,8,10,11,12,14,15,16,18,20 (pages 865-871)			
Oct 15	Tue	Read Chapter 19			
Oct 17	Thur	Exercises 19-1,2,3,4,5,6,7,8,9,10,11,13,14,19,21,23,24,25 (pages 917-924)			
Oct 22	Tue	Read Chapter 20			
Oct 24	Thur	Exercises 20-1,2,4,5,6,7,13,14,15,16,18 (pages 961-968)			
Oct 29	Tue	EXAM II Chapters 17, 18, 19 & 20			
Oct 31	Thur	Read Chapter 21			
Nov 5	Tue	Exercises			

		21-1,2,5,6,7,8,9,12,15,16,19,20,22 (pages 1008-1015)		
Nov 7	Thur	Read Chapter 22		
Nov 12	Tue	Exercises 22-1,2,3,4,7,8,9,15,17,18,20 (pages 1058-1065)		
Nov 14	Thur	Read Chapter 23		
Nov 19	Tue	Exercises 23-1,4,5,7,9,10,11,12,15,16,18 (pages 1099-1107)		
Nov 21	Thur			
Nov 26	Tue	Read Chapter 24		
Nov 27-29	Wed – Thur	Thanksgiving Holidays		
Dec 3	Tue	Exercises 24-1,4,5,6,7,9,12,14,16,17,19,22 (pages 1145-1153)		
Dec 5	Thur	DEAD DAY – No Classes		
12/06/2018	Fri	Final Exams begin (12/06, 12/9 – 12/11)		
Dec 9	Mon	FINAL EXAM Chapters 21, 22, 23 & 24 scheduled at 8:00 – 10:00 am		
*Assignments Subject to Change				