

Sul Ross State University
Department of Business Administration
Principles of Accounting II
ACC 2302:001
TR 9:30 – 10:45, BAB 318
Spring 2020

Course Instructor Linda McAnally
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Office Hours TUE 8:30 – 9:30 am; 2:00 – 3:00 pm
WED 9:00 – 11:30 am; 2:00-3:00 pm
THUR 8:30 – 9:30 am
*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 Outcomes

SLO 1 Analyze and solve business problems across major business functions, using fundamental business principles and strategies

SLO 2 Communicate business information through written, oral and other delivery processes

SLO 3 Identify and discuss the impact of ethical and social responsibility issues in business

Marketable Skills

Marketable Skill 1: Students will have the ability to apply the principles of business they learn to the management of existing businesses or the creation of new businesses.

Marketable Skill 2: Students will have the ability to use research and analysis to make informed decisions.

Marketable Skill 3: Students will have the ability to write business letters, emails, resumes and reports

Marketable Skill 4: Students will have the ability to make effective oral presentations to both professional and general audiences

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.

Students with Special Needs:

Sul Ross State University (SRSU) is committed to equal access in compliance with Americans with Disabilities Act of 1973. It is SRSU policy to provide reasonable accommodations to students with documented disabilities. It is the Student's responsibility to initiate a request. Please contact me, Ms. Rebecca Greathouse Wren, M.Ed., LPC-S, Director/Counselor, Accessibility Services Coordinator, Ferguson Hall (Suite 112) at 432.837.8203; mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas 79832. Students should then contact the instructor as soon as possible to initiate the recommended accommodations.