

**SUL ROSS STATE UNIVERSITY
COURSE SYLLABUS
ACC 2302
PRINCIPLES OF ACCOUNTING II
SPRING 2022
MWF 9:00 – 9:50 BAB 317**

INSTRUCTOR: Clark Nussbaum
OFFICE PHONE: 432-837-8066 or 432-837-8073
CELL: 432-386-0722 or 432-538-2678
FAX: 432-837-8003
OFFICE: MAB 307
OFFICE HOURS:
Times by Appointment TTH 2:00-5PM
clark.nussbaum@sulross.edu

PROGRAM LEARNING OUTCOMES:

- **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.
- **STUDENT LEARNING OUTCOMES:**
 - SLO1 - 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 understand the impact of ethical and social responsibility issues in business

TEXT: PRINCIPLES OF ACCOUNTING VOLUME 2 MANAGEERIAL ACCOUNTING
OPEN STAX <https://openstax.org>

GRADE:	The grade for this course will be:	ATTENDANCE	120
		ASSIGNMENTS	300
		4 EXAMS	<u>400</u>
			820

No make-up exams or extra credit will be given.

ATTENDANCE: The attendance policy as outlined in the Sul Ross catalog will be followed. Excessive absences could cause a student to be dropped with an “F”.

ACADEMIC HONESTY: You are expected to do your own work on any assignment and test. If a student is caught cheating, a grade of zero will be assigned to that work.

INSTRUCTOR EXPECTATIONS: You are expected to approach this class in a professional manner. This means coming to class regularly, on time and prepared to participate. Your primary goal as a student is to obtain an education and acquire certain skills to enable you to be productive and competitive in your chosen field. Do not waste your time, your classmates time, or my time by not giving 100% of your efforts.

SRSU Disability Services:

SRSU Disability Services. 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 each semester for each class. Alpine students seeking accessibility/accommodations services must contact Mary Schwartz Grisham, M.Ed., LPC, SRSU's Accessibility Services Coordinator at 432-837-8203 (please leave a message and we'll get back to you as soon as we can during working hours), or email mschwartz@sulross.edu. Our office is located on the first floor of Ferguson Hall (Suite 112), and our mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas, 79832.

SRSU Library Services

The Sul Ross Library offers FREE resources and services to the entire SRSU community. Access and borrow books, articles, and more by visiting the library's website, library.sulross.edu. Off-campus access requires your LobID and password. Check out materials using your photo ID. Librarians are a tremendous resource for your coursework and can be reached in person, by email (srsulibrary@sulross.edu), or phone (432-837-8123).

ACADEMIC GRIEVANCE PROCEDURE: Should you have a problem or concern, it is important that you follow the chain-of-command in addressing your problem. The chain-of-command, in order of who you would see first, is as follows: (1) Instructor (2) Chair (3) Dean of Professional Studies (4) Provost and Vice-President of Academic Affairs and (5) President.

COURSE COVERAGE

Please see attached spreadsheet with class schedule and assignments. Writing assignment will be the “Taking responsibility” and “HR in Small Business” at the end of each chapter.

ACC 2302				
PRINCIPLES OF ACCOUNTING II				
CHAPTER ASSIGNMENTS				
DATES	Chapter	Topic	ASSIGNMENTS	
1/10/2022		Introduction		
1/12/2022	1	ACCOUNTING AS A TOOL FOR MANAGERS	PG 66 SET B 1-5	
1/14/2022	1		DUE 1/21/2022	
1/17/2022		NO CLASS		
1/19/2022	1			
1/21/2022	2	BUILDING BLOCKS OF MANAGERIAL ACCOUNTING	PG 117 SET B 1-5	
1/24/2022	2		DUE 1/28/2022	
1/26/2022	2			
1/28/2022	3	COST-VOLUME-PROFIT ANALYSIS	PG 174 SET B 1-5	
1/31/2022	3		DUE 2/4/2022	
2/2/2022	3			
2/4/2022	4	JOB ORDER COSTING	PG 239 SET B 1-2,4-6	
2/7/2022		TEST 1 CH 1-3	DUE 2/14/2022	
2/9/2022	4			
2/11/2022	4			
2/14/2022	5	PROCESS COSTING	PG 284 SET B 1-5	
2/16/2022	5		DUE 2/21/2022	
2/18/2022	5			
2/21/2022	6	ACTIVITY-BASED, VARIABLE	PG 339 SET B 1-5	
2/23/2022	6	AND ABSORPTION COSTING	DUE 3/2/2022	

2/25/2022	6		
2/28/2022		TEST 2 CH 4-6	
3/2/2022	7	BUDGETING	PG 398 SET B 1-5
3/4/2022	7		DUE 3/16/2022
3/7-3/11		SPRING BREAK	
3/14/2022	7		
3/16/2022	8	STANDARD COSTS AND VARIANCES	PG 447 SET B 1-5
3/18/2022	8		DUE 3/23/2022
3/21/2022	8		
3/23/2022	9	RESPONSIBILITY ACCOUNTING	PG 499 SET B 1-5
3/25/2022	9	AND DECENTRALIZATION	DUE 4/1/2022
3/28/2022	9		
3/28/2022		LAST DAY TO DROP WITH A "W"	
3/30/2022		TEST 3 CH 7-9	
4/1/2022	10	SHORT TERM DECISION MAKING	PG 550 SET B 1-5
4/4/2022	10		DUE 4/8/2022
4/6/2022	10		
4/8/2022	11	CAPITAL BUDGETING DECISIONS	PG 608 SET B 1-5
4/11/2022	11		DUE 4/18/2022
4/13/2022	11		
4/15/2022		GOOD FRIDAY – NO CLASS	
4/18/2022	12	BALANCE SCORECARD	PG 656 SET B 1-5
4/20/2022	12	AND OTHER PERFORMANCE	4/25/2022
4/22/2022	12	MEASURES	
4/25/2022	13	SUSTAINABILITY REPORTING	
4/27/2022	13		
5/3/2022		FINAL TEST 8:00AM – 10:00AM	
5/6/2022		Fall Commencement	

