

**Sul Ross State University  
Department of Business Administration  
Principles of Accounting 2  
ACC 2302.V01 – Virtual  
MWF 10:00 AM to 10:50 AM  
Fall 2023**

**Course Instructor:** Jawanna Sanderson, CPA  
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**Office Hours:**

Monday 1:00 p.m. – 3:00 p.m.  
Wednesday 1:00 p.m. – 3:00 p.m.  
Friday 11:00 a.m. – 1:00 p.m.

**Other appointment times will be available by appointment. Please arrange appointments with the professor.**

**Required Course Materials:**

Fundamental Managerial Accounting Principles (9<sup>th</sup> edition) by Edmonds and Olds, McGraw-Hill, ISBN: 9781260204186

***CONNECT ACCESS CODE IS REQUIRED TO COMPLETE COURSE HOMEWORK AND OTHER ASSIGNMENTS.***

You can purchase the book through the SRSU bookstore or directly through McGraw Hill. Make sure that you purchase the “Connect” version of the book if you purchase it directly through McGraw Hill’s website.

**This link should take you to the school bookstore.**

ACCA 2302, Section 001: [Prin. of Accounting II](#)

**Course Description:**

This is a face to face course that will take place over the normal course of the Fall 2023 semester. There will be 11 modules that will usually correspond with one week of the course. However, there are certain weeks where more or less time is allotted. See the course schedule for all due dates. For each module, there will be assignments to be completed through McGraw Hill’s Connect program, which is linked to the required course textbook. In addition, there will be four normal Comprehension Opportunities (exams) throughout the course that will test the knowledge

that you have gained. There will also be at least four discussions via Blackboard throughout the course. These discussions may be used to portray your understanding of the tools we are learning about and how they are important, as well as to bounce ideas off of your fellow students. The discussions may also be used as a tool to learn more about your fellow students and your professor. We will also work on a financial statement analysis for this course using skills learned throughout the course.

In this course we will cover the fundamentals of managerial accounting. We will cover 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. We will expand on the accounting concepts and applications learned in financial accounting by looking at cost behaviors and management decisions based on costs and financial statements.

## **SRSU Disability Services**

### **Alpine Campus**

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 Schwartze 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](mailto: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.

### **RGC**

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### **Libraries**

The Bryan Wildenthal Memorial Library in Alpine 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](http://library.sulross.edu). Off-campus access requires logging in with your LoboID and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email ([srsulibrary@sulross.edu](mailto:srsulibrary@sulross.edu)), or phone (432-837-8123).

The Southwest Texas Junior College (SWTJC) Libraries at Uvalde, Del Rio, and Eagle Pass. Offer additional access to library spaces and resources. Del Rio, Eagle Pass, and Uvalde students may also use online resources available through SWTJC website, [library.swtjc.edu](http://library.swtjc.edu) The SWTJC Libraries serve as pick-up locations for InterLibrary Loan (ILL) and Document Delivery from the Alpine campus.

### **Classroom Etiquette**

We will be participating in discussions and interacting with each other throughout this course. It is important for all students to be respectful and kind to one another, regardless of any differences. The course requires respect be shown at all times.

### **Attendance**

This course is a virtual course. We will meet at certain times on certain days for the class lecture. You are responsible for arranging to be able to attend the course virtually, which is mandatory. If you will be unavailable for a school function, it is your responsibility to communicate this with your professor BEFORE the absence. You will be responsible for the lectures and information given to you during the class time. Therefore, attendance *is mandatory* and will be a part of your grade.

The class is a 50-minute class. If you arrive to class more than 15 minutes late, you will be counted absent. I would still suggest that you show up, so that you are not behind in the lectures. However, it is important to be punctual and in class on time. Announcements and reminders will likely be given at the beginning of the class. In addition, missing too much of a lecture could set you behind.

PowerPoint lectures and other information will be posted on Blackboard for your convenience, as well. You are responsible for viewing/reading class materials that are posted on Blackboard. You are responsible for the topics and the due dates.

### **Academic Honesty Policy**

The University expects all students to engage in all academic pursuits in a manner beyond reproach and to maintain complete honesty and integrity in academic experiences both in and out of the classroom. The University may initiate disciplinary proceedings against a student accused of any form of academic dishonesty, including but not limited to, cheating on an examination or other academic work, plagiarism, collusion, and the abuse of resource materials.

Academic Dishonesty includes:

1. Copying from another student's test paper, laboratory report, other report, or computer files, data listings, and/or programs, or allowing another student to copy from same.
2. Using, during a test, materials not authorized by the person giving the test.

3. Collaborating, without authorization, with another person during an examination or in preparing academic work.
4. Knowingly, and without authorization, using, buying, selling, stealing, transporting, soliciting, copying, or possessing, in whole or in part, the contents of a non-administered test.
5. Substituting for another student; permitting any other person, or otherwise assisting any other person to substitute for oneself or for another student in the taking of an examination or test or the preparation of academic work to be submitted for academic credit.
6. Bribing another person to obtain a non-administered test or information about a non-administered test.
7. Purchasing or otherwise acquiring and submitting as one's own work any research paper or other writing assignment prepared by an individual or firm. This section does not apply to the typing of a rough and/or final version of an assignment by a professional typist.
8. "Plagiarism" means the appropriation and the unacknowledged incorporation of another's work or idea in one's own written work offered for credit.
9. "Collusion" means the unauthorized collaboration with another person in preparing written work offered for credit.
10. "Abuse of research materials" means the mutilation, destruction, concealment, theft, or alteration of materials provided to assist students in the mastery of course materials.
11. "Academic work" means the preparation of an essay, dissertation, thesis, report, problem, assignment, or other project that the student submits as a course requirement or for a grade.
12. "Falsification of Data" means the representation, claim, or use of research, data, statistics, records, files, results, or information that is falsified, fabricated, fraudulently altered, or otherwise misappropriated or misrepresented.

All academic dishonesty cases may be first considered and reviewed by the faculty member. If the faculty member believes that an academic penalty is necessary, he/she may assign a penalty, but must notify the student of his/her right to appeal to the department chair, the College Dean, and eventually to the Graduate Dean before the imposition of the penalty. At each step in the process, the student shall be entitled to written notice of the offense and/or the administrative decision, an opportunity to respond, and an impartial disposition as to the merits of his/her case. The decision of the Graduate Dean shall be final.

In the case of flagrant or repeated violations, the Graduate Dean may refer the matter to the Dean of Students for further disciplinary action. No disciplinary action shall become effective against the student until the student has received procedural due process except as provided under Interim Disciplinary Action.

### **Academic Integrity**

Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. A scholar is expected to be punctual, prepared, and focused; meaningful and pertinent participation is appreciated. Examples of academic dishonesty include

but are not limited to: Turning in work as original that was used in whole or part for another course and/or professor; turning in another person's work as one's own; copying from professional works or internet sites without citation; collaborating on a course assignment, examination, or quiz when collaboration is forbidden.

### **Classroom Climate of Respect**

Importantly, this class will foster free expression, critical investigation, and the open discussion of ideas. This means that all of us must help create and sustain an atmosphere of tolerance, civility, and respect for the viewpoints of others. Similarly, we must all learn how to probe, oppose and disagree without resorting to tactics of intimidation, harassment, or personal attack. No one is entitled to harass, belittle, or discriminate against another on the basis of race, religion, ethnicity, age, gender, national origin, or sexual preference. Still we will not be silenced by the difficulty of fruitfully discussing politically sensitive issues.

### **Diversity Statement**

I aim to create a learning environment for my students that supports a diversity of thoughts, perspectives and experiences, and honors your identities (including race, gender, class, sexuality, religion, ability, socioeconomic class, age, nationality, etc.). I also understand that the crisis of COVID, economic disparity, and health concerns, or even unexpected life events could impact the conditions necessary for you to succeed. My commitment is to be there for you and help you meet the learning objectives of this course. I do this to demonstrate my commitment to you and to the mission of Sul Ross State University to create an inclusive environment and care for the whole student as part of the Sul Ross Familia. If you feel like your performance in the class is being impacted by your experiences outside of class, please don't hesitate to come and talk with me. I want to be a resource for you.

### **Department of Business Administration BBA Student Learning Outcomes**

**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

### **Department of Business Administration BBA 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.

### Course Grading

Connect Homework & BB Discussions	40%
Attendance	5%
Comprehension Opportunities (Exams)	40%
Financial Statement Analysis	15%
<b>Total</b>	<b>100%</b>

Your grade will be based off of the following scale:

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

### Assignments

Assignments will **not** be accepted late. Most assignments will be completed through McGraw-Hill's Connect platform and will differ, depending on the chapter. There will usually be two homework assignments per chapter. Some weeks there might be more or less assignments. These assignments will be due on **Friday evenings at 10 p.m.** They will open on the Saturday before at midnight, so you will have a full week to complete the assignments. If there are extenuating circumstances that keep you from completing the assignments, please let the instructor know ***BEFORE*** the due date. You have seven days to complete the assignments, so there should be plenty of time to let the professor know of your situation or get the assignments done. Be responsible with your time.

### Financial Statement Analysis Project

You will be given three public companies to choose from. Out of these public companies, you will have to locate their published (& available to the public) financial statements. You will choose one company and then you will analyze their balance sheet and income statement. This numerical analysis will be completed in Excel. You will then have to summarize the result of your analysis verbally. Your numerical financial analysis will include utilizing horizontal, vertical, and ratio analysis. You will need a solid foundation of how to calculate all of these types of analyses. Additional details can be found in the project guidelines available to you.

### Comprehension Opportunities (Exams)

There will be four Comprehension Opportunities throughout the semester. Each Opportunity will test over three chapters, except for the third Opportunity. The third Opportunity will only cover two chapters. The Opportunities have due dates listed on the course schedule. This is the date that the Opportunity is due. The Opportunities will be taken online through Blackboard. They will be open for two days, starting the day before it's due on the course schedule at midnight and will end on the scheduled due date at **10 p.m.** See the course schedule for the due dates. If you are going to miss a Comprehension Opportunity, please notify the professor as early as possible. We can work together to schedule a time to take the Opportunity. If you have a family or medical emergency, please discuss it with your professor as soon as possible.

**Principles of Accounting II  
Fall 2023  
Class Assignments & Schedule**

<b>Week</b>	<b>Due Date</b>	<b>Chapter</b>	<b>Assignments</b>
1	9/1/2023	N/A	Welcome to the Course! Let's focus on getting the book, because it is needed for your homework. - <b>BB Discussion #1 Due</b>
	<b>9/4/2023</b>		<b>Labor Day Holiday - No Class</b>
2	9/8/2023	1	Management Accounting and Corporate Governance - <b>Connect Homework Due</b>
	<b>9/13/2023</b>		<b>Last day to drop without creating an academic record</b>
3	9/15/2023	2	Cost Behavior, Operating Leverage, and Profitability Analysis - <b>Connect Homework Due</b>
4	9/22/2023	3	Analysis of Cost, Volume and Pricing to Increase Profitability - <b>Connect Homework Due</b>
	<b>9/26/2023</b>		<b>Comprehension Opportunity #1 - Ch. 1-3</b>
5	9/29/2023	4	Cost Accumulation, Tracing and Allocation - <b>Connect Homework Due</b>
6	10/6/2023	6	Relevant Information for Special Decisions- <b>No Connect Homework Due / BB Discussion #2 Due</b>
7	10/13/2023	6	Planning for Profit and Cost Control - <b>Connect Homework Due</b>
8	10/20/2023	7	Planning for Profit and Cost Control - <b>Connect Homework Due</b>
	<b>10/24/2023</b>		<b>Comprehension Opportunity #2 - Ch. 4, 6 &amp; 7</b>
9	10/27/2023	8	Performance Evaluation - <b>Connect Homework Due</b>



10	11/3/2023	9	Responsibility Accounting - <b>Connect Homework &amp; BB Discussion #3 Due</b>	
	<b>11/7/2023</b>		<b>Comprehension Opportunity #3 - Ch. 8 &amp; 9</b>	
11	11/10/2023	11	Product Costing in Service and Manufacturing Entities - <b>Connect Homework Due</b>	
	<b>11/17/2023</b>		<b>Last Day to Drop With A "W"</b>	
12	11/21/2023	12	Job-Order, Process, and Hybrid Costing Systems - <b>Connect Homework Due</b>	***
	<b>11/22 - 11/24/2023</b>		<b>Thanksgiving Holiday - No Class</b>	
13	12/1/2023	13	Financial Statement Analysis - <b>No Connect Homework Due / BB Discussion #4 Due</b>	
14	12/7/2023	13	Financial Statement Analysis - <b>Connect Homework Due</b>	
	<b>12/7/2023</b>		<b>Financial Statement Analysis Project Due</b>	
Finals	<b>12/12/2023</b>		<b>Comprehension Opportunity #4 - Ch. 11-13</b>	

**NOTE: Comprehension Opportunities are due on the days noted, however they will be online exams through Blackboard. You will have two days (the day before its' due and the due date) to complete the exam, at your pace.**

\*\*\* **Dates with asterisks by them are not Fridays. These are weeks when homework is due on a day of the week other than a Friday.**

## **IMPORTANT DATES**

9/4/2023	Labor Day Holiday - No Class
9/13/2023	Last day to drop a class without affecting academic record
9/26/2023	1st Comprehension Opportunity DUE
10/24/2023	2nd Comprehension Opportunity DUE
11/7/2023	3rd Comprehension Opportunity DUE
11/17/2023	Last day to drop with a "W"
11/22-11/24/2023	Thanksgiving Holiday - No Class
12/7/2023	Financial Statement Analysis Project Due
12/12/2023	4th Comprehension Opportunity DUE
12/15/2023	Graduation