

Sul Ross State University
Department of Business Administration
Principles of Accounting 2
ACCA 2302.V01
11:00 a.m. – 12:15 p.m. - MW
Spring 2025 – MAB 308

Course Instructor: Jawanna Sanderson, CPA
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Office Hours:

Monday 8:00 a.m. – 9:00 a.m.
 12:30 p.m. – 1:30 p.m.
 3:30 p.m. – 5:00 p.m.
Wednesday 8:00 a.m. – 9:00 a.m.
 12:30 p.m. – 1:30 p.m.
 3:30 p.m. – 5:00 p.m.

Other appointment times will be available by appointment. Please arrange appointments with the professor. Office hours will be held virtually through Microsoft Teams for synchronous students.

Required Course Materials:

Fundamental Managerial Accounting Concepts (10th edition) by Edmonds and Olds, McGraw-Hill, ISBN: 9781264465583

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

If you are a part of the Sully Shelf Program through the campus bookstore, you were charged a fee in your tuition and all required course materials should be available to you. If you opted out of this program, 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.

Course Description:

This is an online scheduled course that will take place over the normal course of the Spring 2025 semester. The course will have live lectures on Monday and Wednesday’s from 11:00 a.m. to 12:15 p.m. As a synchronous student, you will login to the course using **Microsoft Teams**, not Blackboard Collaborate. You will receive a link to all scheduled courses. See the “Attendance”

section of the syllabus. We will cover 11 chapters 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. The discussions may also be used as a tool to learn more about your fellow students and your professor. There may be additional discussions that are not scheduled at this time. The non-scheduled discussions will be announced to you a week before they are due and they will be used to portray your understanding of the tools we are learning about and how they are important to our course material. We will also work on a financial statement analysis project 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

SRSU Disability Services. Sul Ross State University (SRSU) is committed to equal access in compliance with the 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. Students seeking accessibility/accommodations services must contact Mrs. Mary Schwartz Grisham, LPC, SRSU's Accessibility Services Director or Ronnie Harris, LPC, Counselor, at 432-837-8203 or email mschwartz@sulross.edu or ronnie.harris@sulross.edu.

Counseling

Sul Ross has partnered with TimelyCare where all SR students will have access to nine free counseling sessions. You can learn more about this 24/7/365 support by visiting [Timelycare/SRSU](https://www.timelycare.com/SRSU). The SR Counseling and Accessibility Services office will continue to offer in-person counseling in Ferguson Hall room 112 (Alpine campus), and telehealth Zoom sessions for remote students and RGC students.

Required Student Responsibilities Statement

All full-time and part-time students are responsible for familiarizing themselves with the [Student Handbook](#) and the [Undergraduate & Graduate Catalog](#) and for abiding by the [University rules and regulations](#). Additionally, students are responsible for checking their Sul Ross email as an official form of communication from the university. Every student is expected to obey all federal, state and local laws and is expected to familiarize themselves with the requirements of such laws.

Distance Education

Students enrolled in distance education courses have equal access to the university's academic support services, such as library resources, online databases, and instructional technology support. For more information about accessing these resources, visit the SRSU website.

Students should correspond using Sul Ross email accounts and submit online assignments through Blackboard, which requires a secure login. Students enrolled in distance education courses at Sul Ross are expected to adhere to all policies pertaining to academic honesty and appropriate student conduct, as described in the student handbook. Students in web-based courses must maintain appropriate equipment and software, according to the needs and requirements of the course, as outlined on the SRSU website. Directions for filing a student complaint are located in the student handbook.

Libraries

The Bryan Wildenthal Memorial Library and Archives of the Big Bend in Alpine offer 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 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), or by phone (432-837-8123). No matter where you are based, public libraries and many academic and special libraries welcome the general public into their spaces for study. SRSU TexShare Cardholders can access additional services and resources at various libraries across Texas. Learn more about the TexShare program by visiting library.sulross.edu/find-and-borrow/texshare/ or ask a librarian by emailing srsulibrary@sulross.edu.

Mike Fernandez, SRSU Librarian, is based in Eagle Pass (Building D-129) to offer specialized library services to students, faculty, and staff. Utilize free services such as InterLibrary Loan (ILL), ScanIt, and Direct Mail to get materials delivered to you at home or via email.

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 set up to be an online course with scheduled meetings. We will meet virtually for the scheduled classes on Mondays and Wednesdays from 11:00 a.m. to 12:15 p.m. You will receive a Microsoft Teams link from your professor to access the course at scheduled times. You are responsible for attendance to the course, which is mandatory. Your attendance will be based on presence, *as well as interaction in the course*. If you will be out 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. You will need to participate in class and show yourself on camera for full attendance credit.

The class is a 75-minute class. If you arrive to class more than 25 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. Students should submit work that is their own and avoid the temptation to engage in behaviors that violate academic integrity, such as 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. Students should also avoid using open AI sources *unless permission is expressly given* for an assignment or course. Violations of academic integrity can result in failing assignments, failing a class, and/or more serious university consequences. These behaviors also erode the value of college degrees and higher education overall.

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.

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

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|-------------------------------------|-------------|
| Connect Homework & BB Discussions | 45% |
| Comprehension Opportunities (Exams) | 40% |
| Financial Statement Analysis | 10% |
| Attendance | 5% |
| Total | 100% |

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.** The assignments for each chapter 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. We will cover financial analysis in Chapter 13 of the course. 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, which we will learn when we learn about in Chapter 13. Additional details for the project 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
Spring 2025
Class Assignments & Schedule**

| Week | Due Date | Chapter | Assignments |
|-------------|------------------|----------------|---|
| 1 | 1/17/2025 | N/A | Welcome to the Course! Let's focus on getting the book, because it is needed for your homework. BB Discussion #1 Due & Syllabus Quiz Due |
| | 1/20/2025 | | Martin Luther King, Jr. Day - No Class |
| 2 | 1/24/2025 | 1 | Management Accounting and Corporate Governance - No Homework Due |
| | 1/31/2025 | | Last day to drop without creating an academic record |
| | 1/31/2025 | | Management Accounting and Corporate Governance - Connect Homework Due |
| 3 | 2/7/2025 | 2 | Cost Behavior, Operating Leverage, and Profitability Analysis - Connect Homework Due |
| 4 | 2/14/2025 | 3 | Analysis of Cost, Volume and Pricing to Increase Profitability - Connect Homework Due & BB Discussion #2 Due |
| | 2/18/2025 | | Comprehension Opportunity #1 - Ch. 1-3 |
| 5 | 2/21/2025 | 4 | Cost Accumulation, Tracing and Allocation - Connect Homework Due |
| 6 | 2/28/2025 | 6 | Relevant Information for Special Decisions - Connect Homework Due |
| 7 | 3/7/2025 | 7 | Planning for Profit and Cost Control - Connect Homework Due |
| | 3/11/2025 | | Comprehension Opportunity #2 - Ch. 4, 6 & 7 |
| 8 | 3/14/2025 | 8 | Performance Evaluation - Connect Homework Due & BB Discussion #3 Due |

3/17-3/21

Spring Break - No Class

9 3/28/2025 9 Responsibility Accounting - **Connect Homework Due**

4/1/2025

Comprehension Opportunity #3 - Ch. 8 & 9

10 4/4/2025 11 Product Costing in Service and Manufacturing Entities - **Connect Homework Due**

4/4/2025

Last Day to Drop With A "W"

11 4/11/2025 12 Job-Order, Process, and Hybrid Costing Systems - **Connect Homework Due**

12 4/18/2025 13 Financial Statement Analysis -**No Connect Homework Due & BB Discussion #4 Due**

13 4/25/2025 13 Financial Statement Analysis - **Connect Homework Due**

4/30/2025

Financial Statement Analysis Project Due

Finals **5/6/2025**

Comprehension Opportunity #4 - Ch. 11-13

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, within the allotted time frame.

*** **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

1/20/2025

MLK, Jr. Day - No Classes

1/31/2025

Last day to drop a class without affecting academic record

| | |
|-----------|--|
| 2/18/2025 | 1st Comprehension Opportunity DUE |
| 3/11/2025 | 2nd Comprehension Opportunity DUE |
| 4/1/2025 | 3rd Comprehension Opportunity DUE |
| 4/4/2025 | Last day to drop with a "W" |
| 4/30/2025 | Financial Statement Analysis Project Due |
| 5/6/2025 | 4th Comprehension Opportunity DUE |
| 5/9/2025 | Graduation |