

Accounting 2102C, Principles of Accounting II

Spring, 2018

BE PROFESSIONAL. BE HONEST. BE POLITE. BE KIND. BE OUTSTANDING!

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Section C meets TR, 11:00-12:15
in IC112

The final exam is Wednesday, May 9 at 10:15am!

Make Me Learn Your Name!!

I am committed to learning your name and hope you'll learn mine. Almost everybody struggles with names, including me. If I speak to you without using your name, call me on it. If I've forgotten, give me something that will help me remember. Let's greet each other by name when you come into class or we run into each other on campus. Know, however, that because of my low vision, you'll need to be fairly close before I recognize you. Know too that at my age, it's not unusual to look at someone I know well and just draw a blank on the name! As for me, please address me, as you feel comfortable, as Dr. Burstein, Mr. Burstein, Dr. B, Dr. Alan, or Alan.

Overview

This class is an introduction to the underlying theory and application of managerial accounting concepts. The prerequisite is ACCT 2101. I want you to go into the course with the understanding that ACCT 2102 is not a "continuation" of ACCT 2101 but is really a different, although closely related, subject. While many students find 2102 more difficult than 2101, others find it easier. In general, you'll find that 2102 requires more computation and memorization than 2101. Please set aside at least five hours outside of class each week for ACCT 2102; if you don't have five or more hours a week to spend on ACCT 2102, then consider postponing ACCT 2102 to a semester when you can devote sufficient time.

Course Objectives

Managerial accounting involves a number of quantitative tools aimed at making a business efficient and profitable. The objective of this class is for you to learn and use a basic managerial accounting toolset. At the end of the semester, you'll be able to do the following, which you'll demonstrate through completion of problem oriented tests, homework problems, and management assignments.

1. Show conversance in the basic terminology of managerial accounting as it pertains to cost, planning and control.
2. Understand and use basic tools of management accounting including project and product costing, models of cost behavior, cost-volume-profit analysis, and operational and capital budgeting.
3. Organize and communicate accounting information to address real problems and concerns.
4. Relate managerial accounting concepts to your jobs, your finances, and your anticipated careers.

Additionally, all my classes share the objective of helping you learn to conduct yourselves in a scholarly and professional manner. You'll find a summary of my expectations in "Dr. Burstein's Rules," which are considered to be a part of this syllabus. In general, I expect that you'll dress and groom appropriately, treat one another with respect, communicate effectively and articulately, maintain high expectations and commitment, and take pride in work well done by both yourself and your colleagues. Prepare well for class; ask questions when you have them; answer questions when you're asked

them; talk when you have something interesting to say; help your colleagues both in class team activities and online. Enjoy being a member of our community; get to know one another, and enjoy our class!

Communication

Your Gordon College email account and Remind.com, a mass texting service for which you'll sign up by the first day of class, are our "official" means of communication outside of class. If there are any of you who don't use texting as a mode of communication, you can opt to receive Remind.com messages by email. You will be penalized one CAP point for each day after the first day of class that you are not signed up for Remind.

Office Hours and Getting Help

My office is in Russell 309. During the Fall, 2017, semester, I will maintain the following office hours:

Monday: 1:15-3:15

Tuesday 1:15-4:15

Wednesday 9:30-10:30; 1:15-3:15

If, due to class or work conflicts, you are unable to meet with me during scheduled office hours, then please make an appointment using either email or phone. If you don't need help, you are still encouraged to come by sometime early in the semester just to introduce yourself. You may sign up for an appointment with me at <http://www.signupgenius.com/go/30E0E4CACA62DA7FA7-alans>.

Text

Yes, you'll definitely need the text, Braun and Tietz, *Managerial Accounting*. The current fifth edition is available for sale or rent in the bookstore, but you use a used copy of the fourth edition as well. You do NOT need an online access code for the text.

You will need to bring a calculator to every class. It does not have to be an expensive calculator -- just one that adds, subtracts, multiplies, and divides.

Course Requirements and Determination of Final Grade

Tests (35 per cent of your final grade)

You are required to take three problem oriented tests. Dates of tests will be announced at least 10 days in advance. Missed tests may be made up only where the test was missed for a valid reason, generally involving a documentable situation which materially affects your ability to meet your daily obligations. Note that if you leave the room during a test or exam, you must turn in the test to me; I'll presume you're finished unless I'm convinced that you're legitimately sick.

You will be required to leave your personal belongings, including all personal electronic devices, at the front of the room during tests, both to underscore the importance of academic honesty and to provide a comfortable physical space for taking the test. While I will remain in the room during tests, I cannot be responsible for your personal property. Therefore, you should seriously consider leaving valuable items, especially "attractive" electronic devices either at home or in your car.

Final Exam (20 per cent of your final grade)

The Final Exam will count 20 per cent of your final grade and will be comprehensive, covering the entire semester's work. Please note the date and time of the final exam, which is not at the "regular" class time!

The final exam is Wednesday, December 6 at 10:15am.

Homework Problem Worksheets (10 per cent of your final grade)

Even more than in 2101, working problems is essential to learning the material! Just as you can't learn to drive a car from reading a book, you can't learn to use accounting tools from just reading and watching. You have to actually use the tools. We will work a number of problems in class, and I encourage you to work as many end-of-chapter problems as

possible and will provide solutions for many of them. For each chapter, I will distribute required homework problems which you must submit to me at the beginning of each test. I will not post answers to required homework, but I encourage (and reward) you for working homework problems collaboratively on Piazza.com.

Management Assignments (25 per cent of your final grade)

Each team is responsible for guiding a hypothetical company through its first three months of operations. Management activities will involve a number of projects comprised of individual assignments, which will be collected in your team binder. Assignments are always due at the beginning of class on the designated due date. Late assignments will be accepted at any time but may be given half credit regardless of the reason they're late.

Contribution, Attitude, Professionalism (CAP Account) (15 per cent of your final grade)

You can add up to a maximum of 15 points to your final grade in several different ways:

1. Bonus Bucks. I'll be handing out Accounting Bonus Bucks for various activities. Save them up, and hand them in to me at the class before each test. You'll receive additional bonus bucks, "on account," for online participation on Piazza.com. Students receiving the most bonus bucks will receive 12 CAP points at the end of the semester; other students will receive proportionately fewer CAP points based on the total number of bonus bucks they've received. You are responsible for saving and holding on to your Bonus Bucks between tests; if you lose them, I will not replace them. Any theft, counterfeit, or other dishonest use of Bonus Bucks will result in an F in the course for the perpetrator and referral of the matter to the Vice President of Student Affairs. You may not exchange Bonus Bucks among yourselves. If you drop the class, please turn in your Bonus Bucks to me; I pay for them myself, and I don't want to have to order more.
2. Other CAP Opportunities. CAP points may be awarded for various activities such as quizzes, contests, and special assignments and events during the semester as well as for general citizenship and team participation.
3. Penalties: At my discretion, I will subtract CAP points for egregious violation of the expectations of our community as stated both in this syllabus and in "Dr. Burstein's Rules."

"Extra Credit"

Note that the tests, final exam, MA's, homework, and CAP account add up to 105%; hence extra credit is built into the computation of your final grade.

Final Letter Grade:

Based on the total of your tests, final exam, STA's, reflective journal, homework, and CAP account, your final grade will be determined as follows:

90 or higher	A
80 to 89	B
70 to 79	C
60 to 69	D
under 60	F

Teams

On the first day of class, you'll be assigned to a team with which you'll collaborate on various in-class activities. The purpose of the team activities is to help you learn from each other, drawing on each other's strengths and compensating for each other's weaknesses. You will not be called upon to physically get together as teams outside of class, and aside from occasional team competitions which contribute toward your CAP account, you'll be graded entirely on an individual basis. Nonetheless, you are expected to prepare for announced team activities and contribute toward the team's learning experience as best you can. If you find that you're not as productive as you'd like on your team, you can ask me at any time to assign you to another team of my choice. Please be sure to review "Instructions for Team Activities" before the second class. ***Good team citizens get lots of CAP points!***

Attendance

Our classroom is structured as a cooperative learning community. You are part of a cooperative learning team as well as the broader class community, and you are expected to contribute actively to both. You can't contribute if you're not there, and your absence is a detriment to your team's learning opportunity. **Therefore, I expect you to attend all classes unless you have a compelling reason to miss a class.** In order for me to plan class activities, **I require you to inform me by email before any class that you need to miss.** You will receive zero credit for in-class activities on any days you miss without informing me beforehand.

Class Schedule

Each group of students is different, and there is little point in posting a chapter schedule that I'll in all likelihood have to change. Instead, I will post a schedule of classes and assignments approximately one week before we start each chapter. I will try to maintain a pace which is comfortable for those of you who are making a genuine effort to learn the material.

Social Media

I frequently come across news pertaining to the various areas I teach and have created a Facebook group to share them with interested students and colleagues. If you're interested, please join the group and feel free to post and comment. This is a closed group. Only Gordon State students and faculty who join the group will see your contributions. You do not have to be my Facebook friend to join the group although you do need a Facebook account. The name of the group is "Dr. B's Eccentric Mix: Population, Statistics, Finance, maybe Accounting." You can request to join at <https://www.facebook.com/groups/420437934977184/>.

Electronic Device Policy

I highly recommend that you take notes "by hand," as I do. There is a substantial body of research suggesting that you'll learn much better by doing so: If you do choose to use a laptop, tablet, or any other device for taking notes, however, I won't stop you. And there will definitely be opportunities in class for you to gather information on the internet; you have a vast resource of information at your fingertips, and you need to learn to use it well. However, please do not use a personal device for any purpose unrelated to our class; it's distracting to other students. And do not text each other during our class; if you have something to say, raise your hand and say it to all of us. All devices should be silenced. If there is a serious need to leave your cell phone on, such as a family emergency, please put it on vibrate and let me know so that if you have to leave the classroom to take a call, I'll understand why. I will penalize you in CAP points for misuse of electronic devices.

Video Policy

I frequently take pictures and make video recordings of our classroom activities. For graded activities, I use these videos to evaluate your work. However, where your performance is especially interesting or outstanding, I often show off your work in several ways:

- I sometimes use the videos as examples of excellent work for my other classes, both present and future.
- I sometimes use the videos as examples in presentations I give of my classroom strategies.
- I sometimes post especially noteworthy videos on my Facebook page and/or for private distribution on YouTube.

I will never post a video which would embarrass you or put you in a bad light. However, if you do not want me to use video recordings of your own work for any or all of these purposes, then please inform me in writing (paper or email), ensuring that you receive a written acknowledgement from me.

Academic Catalog

You are expected to read, assimilate, understand, and strictly adhere to all rules and regulations described in the Gordon State College Catalog.

Addendum to Syllabus: Required Wording

Gordon State College requires all faculty to include the following wording on every syllabus.

Title IX

Gordon State College is committed to providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic violence, dating violence and stalking. If you (or someone you know) has experienced or experiences any of these incidents, know that you are not alone. All faculty members at Gordon State College are mandated reporters. Any student reporting any type of sexual harassment, sexual assault, dating violence, domestic violence or stalking must be made aware that any report made to a faculty member under the provisions of Title IX will be reported to the Title IX Coordinator or a Title IX Deputy Coordinator. If you wish to speak with someone confidentially, you must contact the Counseling and Accessibility Services office, Room 212, Student Life Center. The licensed counselors in the Counseling Office are able to provide confidential support.

Gordon State College does not discriminate against any student on the basis of pregnancy, parenting or related conditions. Students seeking accommodations on the basis of pregnancy, parenting or related conditions should contact Counseling and Accessibility Services regarding the process of documenting pregnancy related issues and being approved for accommodations, including pregnancy related absences as defined under Title IX.

ADA and 504

If you have a documented disability as described by the Americans with Disabilities Act (ADA) and the Rehabilitation Act of 1973, Section 504, you may be eligible to receive accommodations to assist in programmatic and/or physical accessibility. The Counseling and Accessibility Services office located in the Student Center, Room 212 can assist you in formulating a reasonable accommodation plan and in providing support in developing appropriate accommodations to ensure equal access to all GSC programs and facilities. Course requirements will not be waived, but accommodations may assist you in meeting the requirements. For documentation requirements and for additional information, contact Counseling and Accessibility Services at 678-359-5585.