**Reinhardt University**

**Course Syllabus**

**BUS 202**

**Principles of Accounting II (3 Credit Hours)**

Instructor: Dr. Melissa Hickman

Phone: 706-766-5225

Time: TR 2:00-3:15

Location: Lawson 204

Office hours: TR 8:30-11:00 1:30-2:00

By appointment

Email: msh2@reinhardt.edu

Text: Financial and Managerial Accounting: Connect Plus Access (9th edition). Wild & Shaw. McGraw-Hill. ISBN: 9781260728835. (Textbook with Connect Plus access code or card).

**Credit Hours**: Over 15 weeks, students will spend 150 minutes per week in lectures,

class discussions, and examinations (37.5 hours for the semester). Instructional time includes a 3-hour final exam. Out-of-class work includes homework and preparation for exams and quizzes and is estimated at around 300 minutes per week (75 hours for the semester).

**Covid 19 Statement**

Please find the latest Covid-19 policy on the Reinhardt website

All students, faculty, staff and administration at Reinhardt University are subject to changes in policies if mandated by the State of Georgia. Current policies and procedures can be found at:  <https://www.reinhardt.edu/back-to-campus>.

If you have any questions, please refer to the website or contact Reinhardt University at the numbers below.

Campus Nurse within the Student Health Center nurse@reinhardt.edu, 770-720-5542 or [www.reinhardt.edu/nurse](http://www.reinhardt.edu/nurse).

Public Safety Non-Emergency Phone: 770.720.5789 Emergency Phone: 770.720.5911 [publicsafety@reinhardt.edu](mailto:publicsafety@reinhardt.edu)

Dean of Students deanofstudents@reinhardt.edu, 770-720-5540

Office of the VPAA 770-720-9102

Masks are welcomed, but not required, in my classroom. Please keep in mind that any RU faculty or staff reserve the right to require masks in the classroom, office, lab, etc. All guidance and protocols listed here are subject to change based on recommendations from the CDC and Georgia Department of Public Health.

**Course Description**

This course introduces you to the principles of managerial accounting – the internal use of accounting information by management, including planning, analysis, and decision- making. The primary objective of this course is to provide you with the knowledge and skills to prepare, understand, evaluate, and execute financial and non-financial reports used in modern businesses. The purpose of this course is to help you become a better manager and be able to evaluate accounting information from an internal perspective.

Managers face numerous business decisions every day that require the use of financial and non- financial information about their firms’ products, processes, employees, suppliers, customers, competitors, resources, and constraints. These decisions range from evaluating profitability of investment projects (finance) to managing product-line portfolios and pricing (marketing), from supply chain and customer management (operations) to evaluating and motivating employees (human resources), and from making merger and acquisition decisions (strategy) to tax planning and management (regulation). Therefore, to be able to discern and use applicable information to make informed decisions is important to modern businesses and is an essential skill for a career in corporate management, business consulting, financial services, and so on.

Unlike financial accounting, this course focuses on information generated by internal accounting information systems. These systems provide managers with reportsthat describe the business processes and environment at their firms. However, these reports may not fully reflect the true reality, leading managers to make incorrect decisions. In class, we will discuss a number of pitfalls that these inaccurate reports can induce and the incorrect decisions these reports can lead to. We will also discuss how companies can create value through making informed decisions based on reliable reports that truthfully and accurately reflect reality. Although you will need to be familiar with the mechanics of the many techniques used to prepare management reports, the emphasis in this course is on interpretation, evaluation, and decision- making.

**Reinhardt University Student Learning Outcomes**

**Domain I: Communication**

Students will demonstrate:

1. Effective expression of ideas through writing, speech, and visual media.

**Domain 2: Critical Thinking and Inquiry**

Students will demonstrate:

1. Integrative, critical thinking and inquiry-based learning using evidence, logic, reasoning, and calculation.
2. Knowledge of various research methodologies, information, technological, and scientific literacy.
3. Independent thought and imagination; preparation for lifelong learning.

**Domain 3: Self, Society and Culture**

Students will demonstrate:

1. Knowledge of the traditions of Western civilization and their global context.
2. Knowledge of the diversity of societies and cultures; the ability to view themselves and the world from cultural and historical perspectives other than their own.

**Domain 4: Values and Ethics**

Students will demonstrate:

1. Integrity and ethical responsibility.
2. Understanding of and commitment to physical, emotional, and spiritual wellness.
3. Stewardship and civic engagement, coupled with the ability to work with others both collaboratively and in leadership roles.

**McCamish School of Business Learning Objectives:**

1. Critical Thinking, Analytical and Problem Solving Skills - analyze business situations using information and logic to make recommendations for problem solving and decision making
2. Interpersonal, Teamwork, Leadership, and Communication Skills - use team building and collaborative behaviors in the accomplishment of group tasks and communicate effectively program alternatives considered, recommend a solution and an implementation strategy in oral, written, and electronic form
3. Ethical Issues and Responsibilities - recognize and analyze ethical dilemmas and propose resolutions for practical business situations
4. Business Skills and Knowledge - apply best practices, establish theories, and managerial skills to business situations and problems
5. Awareness of Global and Multicultural Issues - demonstrate awareness of, and analyze, global and multicultural issues as they relate to business

**Student Learning Outcomes**

1. Understand basic cost terminology: product, period, fixed, & variable (SLO 4)
2. Understand and calculate a break-even point/ Contribution Margin (SLO 4)
3. Understand standard costing and an introduction to variance analysis (SLO 4)
4. Distinguish between relevant vs. irrelevant information in the decision making process (USLO 2) (SLO 1)
5. Gain knowledge of time value of money concepts (SLO 4)
6. Understand the capital budgeting process (USLO 2) (SLO 1)
7. Describe and explain the ethical obligations and responsibilities of business (USLO 7) (SLO 3)

**Evaluation**

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| --- | --- |
| **Assignment Category** | **Percentage of Total** |
| **Connect Homework Assignments (lowest 2 grades dropped)** | **20%** |
| **Connect Tableau Assignments** | **15%** |
| **Connect Excel Assignments** | **20%** |
| **Exams** | **30%** |
| **Project/Presentation** | **15%** |
| **Total** | **100%** |

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| --- | --- | --- | --- | --- |
| **GRADING SCALE** | |  |  |  |
|  | A 90 – 100 |  |  |  | |
|  | B 80 – 89 |  |  |  | |
|  | C 70 – 79 |  |  |  | |
|  | D 60 – 69 |  |  |  | |
|  | F 59 and below |  |  |  | |

**Please note, to maintain fairness in this course, extra credit is provided only at the discretion of the instructor and offered to the entire class. None will be granted at the end of course to raise your grade. Late work is not accepted. Thank you!**

**COURSE FORMAT**

This course employs a collaborative learning model that allows all participants to learn from each other, and organized around the following delivery modes:

* Weekly guided out-of-class independent reading, learning exercises, and homework assignments,
* Weekly asynchronous out-of-class/online practical problem-solving exercises,
* Weekly face-to-face, in-class lectures and practical problem-solving exercises,
* Weekly face-to-face, in-class hands-on individual, and team exercises and discussions,
* Course-long team case-study project.

**INSTRUCTIONAL METHOD**

The lecture portions of will focus on the applications of the principles, theories, and methods covered by the materials to practical problem-solving exercises and discussions, supplemented and elaborated with real-life business examples and experiences. Students are expected to provide the bulk of class participation by discussing topics, questions, and actual experiences. Each student is therefore expected to have read the assigned weekly readings before coming to class and to participate in the class discussions. Hands-on practice is necessary to learn the discipline of finance which is heavily integrated with technology, whether using Excel or using specific financial software. In addition, assignments drawing on skills learned in other classes (e.g., use of Excel spreadsheets) will help you reinforce these skills that are needed in today’s business environment.

**ASSIGNMENTS**

**McGraw Hill Connect**

A hard copy of the textbook is not required for this course. This course uses a single-sign access through Canvas. You will click the “Launch Courseware” button in our course. Your student account will be directly charged for the cost of the inclusive access textbook. Students will have fourteen (14) days from the start of classes to opt-out of participation, and students who opt-out, drop, or withdraw from the class will not be billed. If you opt-out, you will need to purchase Connect access directly as you can’t complete the course without Connect. More information is available in Canvas.

Connect is a testing and homework software application supported by our book publisher. It is an Internet based application, so you can access the application from anywhere that has Internet access. When you create your user id/password please don’t share it with other classmates. I will pull your grades directly from your accounts, so I assume any work done is your own. Please note, your user id/password, so you can access your account at your convenience. Pay attention to the number of attempts allowed on assignments and due dates. Depending on the type of assignment, the number of attempts could vary.

**Projects & Presentations**

We will complete a group project which will include a presentation. Details will be posted in Canvas.

**Readings**

The directed reading component of the course will involve reading done independently by the student, with learning assessed through homework problems and quizzes. The classroom and directed reading components of the course will be complimentary.

**Attendance/Participation**

Class attendance is an important component of learning. Students are expected to attend all classes and to arrive by the beginning of and remain for the entire class period. When an occasion occurs that prevents a student from attending class, it is the student’s obligation to inform the instructor of the conflict before the class meets. The student is still expected to meet all assignment deadlines.

If a student knows that he or she will be absent on a particular day, the student is responsible for seeing the instructor beforehand to obtain the assignments for that day. If a student misses a class, he or she is responsible for making up the work by obtaining a classmate's notes and handouts and turning in any assignments due.

**Tests & Final**

There will be four exams and a final exam which will be completed in Connect.

**POLICIES AND PROCEDURES**

Cheating/Plagiarism - Don’t. You earn a 0 for the assignment or exam.

Late work is not accepted! Please plan your time accordingly. Assignments will be closed on the due date and will not be accepted beyond the due date.

Missed classes -IF YOU MISS CLASS, YOU ARE RESPONSIBLE FOR FINDING OUT WHAT WAS COVERED.

Makeup exams - Inform the professor in advance of any known absences. No excuse will be accepted after the exam/quiz is given.

References – You may not use wikipedia because it’s not a verifiable source. No investopedia or any source ending in pedia.

Electronic Devices may only be used for financial calculations when we are in this class. Texting/Emailing, Using the Internet/Facebook, or any other areas not related to this class is rude, inappropriate, and poor etiquette. Please refrain from this in class.

Reinhardt e-mail accounts are the official means of communication. The instructor will only correspond with students via Reinhardt e-mail accounts.

All assignments should be completed in Connect or uploaded to the course website unless indicated otherwise. No assignment is accepted via email unless specifically requested by instructor.

**Center for Student Success**

The Center for Student Success (CSS) is located at the lower floor (basement) of Lawson. **CSS offers free peer and faculty tutoring for all subjects.** To request a tutoring appointment or request an update of current programming, please complete a tutoring request at <https://www.reinhardt.edu/academic-resources/center-for-student-success/> or email [css@reinhardt.edu](mailto:css@reinhardt.edu). Faculty may refer students for tutoring or other academic success workshops through the university’s Pharos 360 resource.

**Disabilities Services**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. This legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities.

Reinhardt University is committed to providing reasonable accommodations for all persons with disabilities. Therefore, if you are seeking classroom accommodations under the Americans with Disabilities Act, you are required to register with the **Academic Support Office (ASO).** ASO is located in the lower floor (basement) of the Lawson building. To receive academic accommodations for this class, please obtain the proper ASO documentation. Contact Tunji Adesesan, [aaa@reinhardt.edu](mailto:aaa@reinhardt.edu), ASO Director, for questions regarding these services.