

El Paso Community College
Syllabus
Part I
Instructor's Course Requirements
Fall 2011

I. Course Number and Instructor Information

ACCT 2302, Principles of Accounting II

Instructor's Name: Saturnino (Nino) Gonzalez, Jr., CPA
Associate Professor of Accounting / Honors Program Coordinator

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Web Sites: <http://dnn.epcc.edu/facultywebpages/sgonzalez> (Click on the Acct 2302 link)

<http://login.cengage.com>

Office Hours: Monday, Wednesday, and Friday - 11 a.m. to 12 p.m. (noon)

Monday and Wednesday – 1 p.m. to 2 p.m.

Tuesday and Thursday – 11:30 a.m. to 2:00 p.m.;

5 p.m. to 5:30 p.m.; 7 p.m. to 7:30 p.m.

Other hours by request only.

(Please let me know you are coming by so I can wait for you or let you know if I will be there. Sometimes I might not be there due to a college meeting or other scheduled events.)

Course Key: E-3ENC72USKSKMG

II. Text(s) and Materials

Required:

A. Warren, Reeve, and Duchac. *Managerial Accounting Volume II – Special Edition for Accounting 2302 at El Paso Community College*, 10th edition. Cengage Learning, 2009. (Your Accounting 2301 book came with an access code card last that is good for two semesters. All you need to do is log in as usual and add my section based on the course key. If you don't have an access code you can buy one online, which gets you an e-book.)

B. Pencils, eraser, ruler, simple calculator, notebook binder, and stapler.

III. Course Requirements

A. Evaluation Criteria

The following scale will determine your grade in the course:

Demonstrated Learning	Points	Percentage of Grade
Comprehensive Final Exam	200	20%
4 Exams (100 points each)	400	40%
7 Quizzes (25 points each) (Announced and Unannounced)	175	17.5%
11 Chapters Homework (15 points each)	165	16.5%
3 SLOs (20 points each)	60	6%
Totals	1,000	100%

B. Evaluation Scale

A	Excellent	900 points or more	89.5% and above
B	Above Average	800 to 899 points	79.5% - 89.4%
C	Average	700 to 799 points	69.5% - 79.4%
D	Below Average	600 to 699 points	59.5% - 69.4%
F	Failing	less than 600 points	59.4% and below
W	Withdrawal	Please see EPCC Catalog for drop deadline. (November 11, 2011)	

IV. Instructor’s Policies

A. Attendance - You are expected to attend every scheduled class meeting. Attendance will be monitored. I will keep a record of each student’s attendance. **Absences totaling six class hours may subject the student to withdrawal from the course. Student attendance records will be considered and reported to the Office of Admissions and Records when the instructor initiates a drop action. I do have the option to drop you if I notice that you have given up in course pursuit, such as not attending class, not doing homework, not taking quizzes, or not taking exams.**

Chronic tardiness will not be tolerated. Please plan on staying in class for the entire scheduled time. If you must leave early for any reason, please inform me beforehand so that I am aware of it. Please do not walk away from a lecture in progress.

B. **Copyrighted Material** – The textbook used in this class is copyrighted material. No part of the book may be reproduced (copied) by any means without the written permission of the publisher. **Violation of U. S. Copyright Law can result in criminal prosecution and/or civil damages. I will not allow books that have been copied in the classroom. Your cooperation is expected.**

- C. UTEP Accounting Book – We use the same book as UTEP. The cover is different due to it being a customized version. **Your access code, if it is still valid, from UTEP’s book will work to give you access to our homework management system. You can use the book from UTEP, but you might have to purchase an access code if it is not valid. You will need to change your access from UTEP to EPCC under My Account section of CengageNOW.**
- D. Withdrawal – You are responsible for dropping the course by the deadline date to automatically receive a grade of “W.” After the student drop deadline, the student will be dropped with a grade of “F.” If, for whatever reason, you can no longer continue in the course, it is your full responsibility to withdraw from the course.
- E. Late Work - **Assignments must be turned in when scheduled, unless you have an excused absence and has been previously arranged with the instructor.** The most common excused absence is for personal illness, and requires a written doctor’s statement that you were not able to attend class on that day. If a special circumstance arises please let me know right away, and we can discuss your options on an individual basis. **Anyone not turning in an assignment when scheduled will receive a zero.**
- F. Business Laboratory - The **Business Lab (A2320)** is designed to allow the student to work independently in solving computerized accounting problems. Laboratory assistants are available to assist the student in understanding accounting concepts and procedures, and software operation. **Each student is required to complete a minimum of thirty (30) hours in the lab during the semester.** An orientation to the lab early in the semester will discuss lab policies and procedures, as well as hours of operation. Solutions to some homework assignments are available in the lab, but can only be used to check completed homework. **If any student has difficulty completing an assignment, they may seek assistance from lab personnel or the instructor.**
- G. Instructional Methodology - The instructional methodology I use is by the lecture method with chalkboard and overhead / computer demonstrations. Class time will also be utilized for discussion and illustration of chapter exercises. **I expect you to participate as much as possible in solving chapter exercises. I will be calling on students for solutions to the chapter exercises. I expect you to come to class prepared for the material to be covered that day, and be ready to participate.**
- H. Examinations - Exams must be taken when scheduled, unless you have an excused absence and has been previously arranged with the instructor. Anyone not taking an exam when scheduled will receive a zero. The most common excused absence is for personal illness, and requires a written doctor’s statement that you were not able to attend class on that day. If a special circumstance arises please let me know right away, and we can discuss your options on an individual basis. **You are expected to do your own work on the exam and have the responsibility of protecting your own work from copying.**

I will not allow programmable calculators or cell phones to be used as calculators during an exam. I will be checking your calculator during an exam.

Students are prohibited from:

- Talking during an exam or quiz;
- Copying from another student's paper;
- Allowing someone to copy from one's paper;
- Looking at another student's paper during an exam or quiz; and
- Referring to notes during an exam or quiz.

Anyone caught cheating will receive zero credit and will be subject to the related EPCC policy.

No note cards or cheat sheets are allowed during an exam or quiz. No test grades will be dropped.

- I. Quizzes - Quizzes, both announced and unannounced, will be given during the semester. **No make up quizzes will be given.**
- J. Honors Projects – I am part of the Honors Program. If you are an honors student or interested in the honors program, please let me know. I do offer projects that qualify for honors credit, or we can come up with one that will.
- K. Written assignments, including the discussion questions, and essay type problems, must be done on a word processing program using correct grammar, punctuation, and spelling. I also recommend that you ask the writing and English tutors at the Tutoring Center to read any essay type assignment for clarity prior to submitting the assignment.
- L. E-mail – Every student has an e-mail address through the EPCC Smart Start Network. The instructor will sometimes make announcements as needed about tests, quizzes, assignments, etc. It is your responsibility to check your EPCC Smart Start Network e-mail frequently.
- M. Homework assignments are for your benefit in practicing the principles and concepts discussed during class lectures. Assignments can be checked, not copied, from the solutions manual, which is available at the Business Lab. **Please have the required class assignments completed or attempted before coming to class. You will be expected to read chapters assigned before coming to class. You will be called upon to give answers to any work assigned.** In accounting, learning takes place during completion of homework. Homework is the key to being successful in class. **On assignments that are going to be turned in, you are expected to do your own work on the assignments and have the responsibility of protecting your own work from copying. All homework that is to be submitted for grading must be done using the homework management system (CengageNOW). I will not accept homework submitted by any other methods. It is the student's responsibility to download and print any handouts and test reviews that I makes available online on my web site.**

N. Learning Activities

- Schedule at least six to eight hours per week for studying accounting.
- Review the course objectives for each chapter to find out what information you must know.
- Read carefully the assigned textbook material making explanatory notes as needed.
- Complete end-of-chapter questions and exercises.
- Complete and turn in credit assignments.
- Arrive to class on time, attend class regularly, and complete in-class assignments.
- Take notes on the major points of the lecture.
- Take textbook or online quizzes and tests to prepare you for the exams.
- Study with friends or other people in the class.

O. Scholastic Dishonesty - The El Paso Community College prides itself on its standards of academic excellence. In all matters of intellectual pursuit, EPCC faculty and students must strive to achieve based on the quality produced by the individual. In the classroom and all other academic activities, students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of EPCC.

Any student who commits an act of scholastic dishonesty is subject to discipline.

Scholastic dishonesty includes, but is not limited to:

1. cheating,
2. plagiarism,
3. collusion,
4. the submission for credit of any work or materials that are attributable in whole or in part to another person,
5. taking an examination for another person,
6. any act designed to give unfair advantage to a student, or
7. the attempt to commit such acts.

Proven violations may result in sanctions ranging from disciplinary probation, to failing grades on the work in question, to failing grades in the course, to suspension or dismissal, among others.

All assignments, unless specifically designated as a group project, must be done on an individual basis. Also, do not submit assignments completed by others, either in previous semesters, or by other members of the class in this semester. I have instituted a zero-tolerance policy on these two issues.

P. Disabled Student Services - EPCC offers a variety of services to persons with documented sensory, mental, physical, or temporary disabling conditions to promote success in classes. If you have a disability and believe you may need services, you are encouraged to contact the Center for Students with Disabilities to discuss your needs with a counselor. All discussions and documentation are kept confidential. Offices located: VV Rm C-112 (831-2426); TM Rm 1400 (831-5808); RG Rm B-201 (831-4198); NWC Rm M-54 (831-8815); and MDP Rm A-125 (831-7024).

- Q. Disruptive Acts and Student Code of Conduct -The obstruction or disruption of any teaching, research, administrative, disciplinary, public service or other authorized activity on campus, or on property owned or controlled by the College is prohibited and will subject the student or group of students to disciplinary action. The Student Code of Conduct is the guide for all class rules. Disruptive acts include use of cell phones and bringing children to class. Please refer to the Student Code of Conduct in the EPCC Catalog for more information on your rights and responsibilities.

V. Calendar

The instructor has the right to add, change, delete, or modify any topics, assignments, and tests in the calendar.

DATE	CHAPTER	IN CLASS WORK	ASSIGNMENTS TO BE TURNED IN (MUST BE DONE ON CengageNOW)
8/22		INTRODUCTION	
8/24	14 Statement of Cash Flows	PE 1A,1B, 2A, 2B, 3A, 3B, 4A, 4B, 5A, 5B	
8/26	14 Statement of Cash Flows	Continue with PE	
8/29	14 Statement of Cash Flows	P14-1A	CHAPTER 14 HOMEWORK (E3, 4, 5, 6, 7, 15, 16) CHAPTER 14 SLO E17
8/31	15 Financial Statement Analysis	P15-4A	
9/2	15 Financial Statement Analysis	PE1A, 1B, 2A, 2B	
9/5		LABOR DAY HOLIDAY – NO CLASS	
9/7	15 Financial Statement Analysis	Continue with PE	CHAPTER 15 HOMEWORK (E1, 4, 5, P15-4B) CHAPTER 15 SLO E19
9/9 (Fri)		TEST #1 - CHAP. 14 & 15	
9/12	16 Managerial Accounting Concepts and Principles	PE 2A, 2B, 3A, 3B, 4A, 4B, 5A, 5B	
9/14	16 Managerial Accounting Concepts and Principles	Continue with PE	

9/16	16 Managerial Accounting Concepts and Principles	E5, 6, 9, 10, 11, 17	CHAPTER 16 HOMEWORK (E1, 2, 3, 4, 12, 13, 14, 15, 16, P16-4A)
9/19	17 Job Order Costing	E1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14	
9/21	17 Job Order Costing	Continue with Ex	
9/23	17 Job Order Costing	Continue with Ex	CHAPTER 17 HOMEWORK (P17-1A, P17-2A)
9/26	18 Process Cost Systems	PE1A, PE1B (optional), E1, 4, 5, 6, 7, 8, 11, 12, 16, 17, 18	
9/28	18 Process Cost Systems	Continue with Ex	
9/30	18 Process Cost Systems	Continue with Ex	CHAPTER 18 SLO E19 CHAPTER 18 HOMEWORK (E14, 15, P18-2A)
10/3 (MON)		TEST #2 – CHAP. 16, 17, & 18	
10/5	19 Cost Behavior and Cost- Volume Profit Analysis	E1, 2, 5, 6, 7, 8, 9, 19, 11, 13, 14, 15, 21, 22	
10/7	19 Cost Behavior and Cost- Volume Profit Analysis	Continue with Ex	
10/10	19 Cost Behavior and Cost- Volume Profit Analysis	Continue with Ex	CHAPTER 19 HOMEWORK (P19-1A, P19-2A, PE5A, PE5B)
10/12	21 Budgeting	E1, P21-3A, E18, 20, 3	
10/14	21 Budgeting	Continue with Ex	

10/17	21 Budgeting	Continue with Ex	CHAPTER 21 HOMEWORK (P21-3B, PE2A, E4, 19, 21)
10/19	22 Performance Evaluation Using variances from Standard Costs	E2, 4, 5, 8, 9	
10/21	22 Performance Evaluation Using variances from Standard Costs	Continue with Ex	CHAPTER 22 HOMEWORK (E5, 10, P22-1A)
10/24 (Mon)		TEST #3 – CHAP. 19, 21, & 22	
10/26	24 Differential Analysis	PE1A to 6B, E3, E5, 12, 13	
10/28	24 Differential Analysis	Continue with Ex	
10/31	24 Differential Analysis	Continue with Ex	CHAPTER 24 HOMEWORK (E1, 2, 6, 8, 11, 14)
11/2	25 Capital Investment Analysis	E1, 5, 6, 7, 8, 9, 10, 16, 17, 19, 20, 21	
11/4	25 Capital Investment Analysis	Continue with Ex	
11/7	25 Capital Investment Analysis	Continue with Ex	CHAPTER 25 HOMEWORK (PE1A, PE1B, PE4A, PE4B, E10, E11, E22 P25-2A)
11/9	26 Cost Allocation and Activity Based Costing	E 8, 10, 11, 12, 20	

11/11	26 Cost Allocation and Activity Based Costing	Continue with Ex	CHAPTER 26 HOMEWORK (P26-4A, PE3A, PE3B)
11/14 (MON)		TEST #4 – CHAP 24, 25, & 26	
11/16	27 Cost Management for Just-in-Time Environments	E6, 7, 8, 14	
11/18	27 Cost Management for Just-in-Time Environments	Continue with Ex	CHAPTER 27 HOMEWORK (PE1A, PE1B E15)
11/21		SPECIAL TOPICS / CATCH UP DAY	
11/23		NO CLASS	
11/25		THANKSGIVING HOLIDAY – NO CLASS	
11/28		SPECIAL TOPICS / CATCH UP DAY	
11/30		SPECIAL TOPICS / CATCH UP DAY	
12/2		STUDY DAY – NO CLASS	
12/5	Monday	FINAL EXAM 9 a.m. to 11 a.m.	
		Legend:	
		E – Exercises	PE – Practice Exercises
		P – Problems	

Note: We will only work the on the in class work as time permits. However, you are still responsible for the material covered in those items listed under in class work even if we do not cover them during our class session.