


ACTY 2110 - PRINCIPLES OF ACCOUNTING II
Spring 2012

Instructor:	Mrs. Donna Hetzel	Phone:	387-5157
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Office Hours:	MWF 12-12:45, MW 4-4:30		
	and by appointment	Textbook website:	http://mhhe.com/garrison14e

Class Tool	URL	Technical Support
Course E-learn Website	http://gowmu.wmich.edu/ Click the e-learning icon at the top, right-hand side of the page. It looks like this: 	OIT help desk at 387-HELP or helpdesk@wmich.edu.

Course Description:

A study of the role of accounting information in the planning and decision-making of business organizations. The course focuses on: financial analysis, manufacturing cost flows, budgeting, and planning for long-term financing and investing activities. Prerequisite: A minimum grade of “C” in ACTY 2100 (formerly ACTY 210).

Course Objectives:

By the completion of the course, students are expected to be able to:

1. Explain the various cost terms used in business,
2. Demonstrate the flow of costs through a manufacturing company,
3. Use cost-volume-profit analysis,
4. Prepare a budget for a company,
5. Analyze short-term planning decisions and long-term capital expenditure decisions,
6. Demonstrate why budgeted goals were or were not achieved.

Textbook:

Managerial Accounting 14e. Garrison, Noreen, Brewer. McGraw-Hill Irwin Publishers, ISBN 0-07-752986-3. Western’s Bookstore new textbook pricing includes the textbook and 1 year access to *Connect*. You can also purchase *Connect Plus* (an eBook plus *Connect*) through the *Connect* URL, see below. If you purchase an e-book or a textbook elsewhere, you will need to purchase *Connect* separately. *Connect* is required for the course. Access to *Connect* purchased other than through the bookstore will give you access for 1 semester – not 1 year. You should bring your textbook or laptop with eBook to each class meeting. If needed, a free trial access to the book and *Connect* is available for about three weeks until you have obtained funding.

Required Materials:

- **Connect:** One semester access is required. Procedures to obtain access are listed below.
- **Calculator:** Bring a calculator to every class. Calculators may not be shared in examinations. Cell phones may not be used as calculators in examinations.
- **Computer access:** Microsoft Office software and access to *Connect* will be used during the semester. In the unfortunate event that your home computer is not functioning, it is expected that you will fulfill all class requirements at one of the many computer labs on campus. Start assignments early enough to allow for any computer issues you may have. As always, be sure to save your work before printing or leaving a computer.
- **Mechanical pencil:** All work completed in the classroom should be done in pencil. Pencil sharpeners are scarce in this building: plan accordingly.

Websites:

The textbook's website has power point presentations, narrated Power Point lectures, videos, Excel templates for some of the problems, multiple choice quizzes, practice tests, check figures, and iPod content. Some of this is for the course as a whole; some is chapter specific. This is also accessible through *Connect* by clicking on the Library tab at the top and then on Student resources on the left side.

I recommend you bookmark the addresses for *Connect* and goWMU.

Course Communication:

Students are encouraged to visit me during office hours. Leaving a voice-mail on my office telephone is not very effective. Instead, send me an email. If you do not receive an answer, please resend your email or ask me in class. Emails will be answered as soon as possible, although there may be delays, especially late in the evening or on weekends.

Email me your questions about the material we are studying this semester. Use Western's Webmail system to send me an email. **TYPE YOUR LAST NAME AND CLASS TIME IN THE SUBJECT LINE. IF THIS IS NOT IN THE SUBJECT LINE, I WILL NOT OPEN YOUR E-MAIL. IT WILL BE DELETED.** Email will be answered in a timely manner, but responses may be delayed if the email is sent late at night or on weekends. If I do not respond in a few days, please verify that your message was received. **Bonus (5 points):** You will receive a 5-point bonus for the course when I receive your first question. You may, of course, email more than one question during the term, but only the first will receive points. Your question must be sent by 10 p.m., Monday, April 6, to receive points.

It is imperative that students log in to e-learning regularly. You should check e-learning frequently for announcements, to review the class schedule, to print class materials and review team activity solutions. Grades will be posted in e-learning periodically so you can reconcile your grades with my records. However, it is your responsibility to track your progress in the class, keep copies of all graded assignments, check the grade book regularly, and address discrepancies in a timely manner. If a student finds a discrepancy, it must be brought to the instructor within one week of the posting. Some students may find it advantageous to utilize the class discussion board provided on e-learning.

You may also find messages posted on *Connect*. Many *Connect* assignments will allow you to contact me through *Connect*, which allows me to easily see the problem you are working on – but not how you have tried to solve the problem. For the most specific answers, please tell me the problem you are working on and what you have tried so far.

Class Conduct:

Research has shown that active learning (where you do “something” to help reinforce a concept), collaborative learning (where you work with other students), and modeling (where the instructor explains her thought processes on the topic) improve learning. We will use all these approaches in this class.

Before we start each chapter, you are expected to read the assigned material and do the LearnSmart assignment in *Connect*. During class, actively listen, ask questions, and participate in class discussions. This course is comprehensive in nature. The material studied is cumulative. **Attempting to catch up at the last minute won't work.** If you find you don't understand, be proactive. Act before you dig yourself into an impossible hole. Don't wait until just before an exam or the end of the term to get help. Exercising time management and consistent, disciplined study throughout the semester is critical to your success.

On occasion, students have important concerns that must be addressed privately with the instructor. To ensure your concerns receive the consideration they deserve, please discuss them with me during office hours rather than during the brief period between classes.

Free tutoring provided by Beta Alpha Psi members will be available during the semester. Specific days and times will be announced and listed on e-learning as soon as it is known.

A productive and positive learning environment is based upon mutual respect among students and instructors. Moreover, after graduation, you will be expected to conduct yourself in a professional manner. Therefore, it is expected that all will conduct themselves in a respectful and professional manner during the course. This includes being attentive and quiet

during lectures. Plan on arriving on time and having your books and other materials ready for the start of class. **Cell phones must be off during class time and laptops are to be used only for class work.** During class, if you are viewing sites other than those related to class, you will be asked to leave. Class ends when you are excused by the instructor. If you must leave early, you may want to come to another section that day.

Class Format:

1. Students will first read a chapter and work on the LearnSmart module for the chapter in *Connect*. LearnSmart is an intelligent set of flash cards that asks you to predict your answer and then gives you the correct answer. You can also build points and compare your scores to others in the class. Each assignment is set for a specific number of minutes and has a due date. You may, of course, work longer. From your *Connect* homepage, go to the red computer and brain section at the lower right of the screen and click where indicated to access LearnSmart for more practice. You will be graded on completion of the assignment. The lowest score will be dropped. An ungraded LearnSmart for chapter 1 has been provided to give you practice using the program.
2. The instructor will then lecture over the assigned reading. An outline for the lecture will be posted on the instructor's website which you will complete during class. Please print the outline for each chapter and bring it to the class on the first day a chapter is listed in the schedule.
3. The class will then discuss the reading and lecture material and work problems listed in the schedule.
4. Throughout the term, students will complete graded team activities in class. Students must be present and participate in order to receive credit.
5. Following classwork on a chapter, there will be a *Connect* assignment to do.

Attendance:

Attendance in class generally correlates with students' success rate with this class. Attendance has been shown to improve grades between 5 and 18%. Students are expected to arrive in time to be in their seats and ready to learn at the beginning of the class start time. Regular attendance is expected. This class meets three days a week, including Friday. If your schedule does not permit you to arrive on time every class period, you are advised to take this class at another time.

Connect:

Practicing problems is an important part of the learning experience. The more often you practice problems, the more competent you will become. We will be going over problems during class. The schedule shows the problems we will work on by date.

On *Connect* you will find Learn Smart flashcards, and graded homework assignments, Self Study quizzes, and much more assistance in the Library tab. Using *Connect* is an excellent way to start learning. However as you get closer to an exam, you may also want to work some of the problems on paper and then check your answers in *Connect*. You will not have access to *Connect* during exams.

LearnSmart assignments: Each of the LearnSmart assignments has a set amount of time that must be spent on the flashcards and a due date. In order to receive points for LearnSmart assignments, you must spend the required amount of time on the material. The assignment for Chapter 1 is included for practice and will not be graded. Each LearnSmart assignment is worth 5 points. The lowest LearnSmart assignment grade will be dropped. If you wish to practice longer with LearnSmart, click where indicated in the lower right corner (near the red computer and red brain) of *Connect's* opening page.

Graded homework assignments must be completed using *Connect*, which duplicates problems directly from the end-of-chapter material in your textbook. Some will be identical to the exercises or problems in the text and some will have different numbers. *Connect* will grade your assignments, provide instant feedback, and store your graded results. You may return to work on the graded homework as often as you want until you get 100% on the assignment or the due date. There is a specific due date and time for the graded homework. Each assignment is worth 10 points. The lowest score will be dropped. You will also find chapter practices which include nearly every exercise and problem in the chapter. You may practice them as many times as you want and will be provided a fresh set of numbers each time.

How to Register for *Connect Accounting*

1. The *Connect* online site will be used to grade your homework and help you succeed in this course. It is a REQUIRED component of this course. There is also an eBook at this website. You may use it to study. Please go to the following website and get registered using the code that came with your new book. If you bought a new book at the bookstore, the code is on the page immediately after the cover.
2. The website for this course is:

10:00 class	http://connect.mcgraw-hill.com/class/acty2110spring2012hetzel-10am
11:00 class	http://connect.mcgraw-hill.com/class/acty2110spring2012hetzel-11am
1:00 class	http://connect.mcgraw-hill.com/class/acty2110spring2012hetzel-1pm
2:00 class	http://connect.mcgraw-hill.com/class/acty2110spring2012hetzel-2pm
3:00 class	http://connect.mcgraw-hill.com/class/acty2110spring2012hetzel-3pm

3. Click the red “Register Now” button and enter your e-mail address.
4. If you are a new user, you’ll see two options. Either click to enter your access code OR click to purchase access to *Connect* online. If you bought a book from the bookstore, the code is on the second page. Further information about using and registering for *Connect* are on subsequent pages. There is also a place to click for a short trial.
5. For online purchase, choose either *Connect*, which does NOT include an eBook OR *Connect Plus*, which includes an eBook.
6. Fill out the registration form.
7. Once you see this message, you can access your *Connect* homepage by clicking on "Go To Connect Now".
8. At your *Connect* homepage, you can access your assignments. Start by clicking any of the assignment titles displayed on the list.
9. If you need any help at all, contact Tech Support at 800-331-5094 or www.mhhe.com/support. Always start with them. I may not be available to you; they are: M-TR 8am-11pm, F 8am-6pm, and Sun 6pm-11pm. Later on as you work with *Connect* assignments, if you have computer problems, please contact them directly.

10. Don’t forget to bookmark the URL!

Each on-line assignment will receive automatic final grading 11:59 p.m. on the due date shown on your course schedule. No late assignments will be accepted. If you choose, you may complete the assignment, submit it for grading, and then rework the ones you missed and resubmit as many times as you need. You’ll receive the highest grade that was recorded during this process. I recommend you check “submit” rather than “save and close” whenever you stop. (*When posting answers, be sure to follow instructions exactly.*) As mentioned above, in the unfortunate event that your home computer is not functioning, it is expected that you will fulfill all class requirements at one of the many computer labs on campus. There will be 11 *Connect* assignments. The lowest score will be dropped.

Teamwork:

In your future employment you will find that many companies have adopted a teamwork approach in the workplace. To help you develop your abilities to work with others in a team situation, you must be prepared in order to contribute. Successful team members have the ability to listen actively and respectfully. They also have an understanding of group processes, including leadership and conflict resolution. Teams will be responsible for completing unannounced in-class team activities during the course. You must be present to receive in-class points as well as contribute to your team. It is helpful for you to get permission from other classmates or team members to contact them occasionally for information you miss or to study together. There will be 11 in-class team assignments. The lowest score will be dropped.

Exams:

There will be three exams during the term plus a final exam. Each midterm exam will be worth 100 points. The comprehensive final will be worth 150 points. Exams are designed to measure the student's ability to apply concepts and analyze situations related to the material studied. Exams will include conceptual multiple-choice conceptual questions and problems similar to those done for homework and in class as well as short answer questions. *Calculators may not be shared during exams. Tests must be completed in pencil. You may not use your cell-phone as a calculator. You may not wear earbuds during an exam.*

Make-ups and Late Assignments:

There will be no make-ups for in-class activities. Late *Connect* assignments will not be accepted. There will be no make-up exams. In an extraordinary situation, and with documentation, the instructor may assign the missed exam points to the final exam. Leaving a message for the instructor on the day of the exam does not, in itself, establish an acceptable excuse.

Special Requests:

To ensure smooth and confidential accommodations, students with a documented disability (e.g., physical, learning, psychiatric, vision, hearing, etc.) who need to arrange reasonable accommodations must contact the professor and the appropriate Disability Services office at the beginning of the semester. Supporting documentation should be attached to the written request.

Members of WMU sports and academic teams who will have class time conflicts should also make their requests during the first week of class by submitting their special request in writing, with supporting documentation attached.

The University is a diverse, multicultural enterprise and, as a community, we jointly embrace both individual responsibility and dignified respect for our differences. It is our general policy to permit students to fulfill obligations set aside by their faith. It is WMU's intent that students who must be absent from scheduled classes to fulfill religious obligations or observe practices associated with their faith not be disadvantaged. However, it is the student's responsibility to make arrangements with his/her instructors in advance. Students should make requests to fulfill their obligations by submitting a written request during the first week of class.

Academic Integrity:

You are responsible for making yourself aware of and understanding the policies and procedures in the Undergraduate Catalog (pp. 274-276) that pertain to Academic Honesty. These policies include cheating, fabrication, falsification and forgery, multiple submission, plagiarism, complicity and computer misuse. If there is reason to believe you have been involved in academic dishonesty, you will be referred to the Office of Student Conduct. You will be given the opportunity to review the charge(s). If you believe you are not responsible, you will have the opportunity for a hearing. You should consult with me if you are uncertain about an issue of academic honesty prior to the submission of an assignment or test.

Class Ethics:

All students in this class are expected to:

- Act with integrity and honesty.
- Strive to master the body of knowledge covered in this course.
- Abide by the University's policy on academic conduct.
- Treat fellow students and professors with respect, courtesy, and fairness. This includes turning all phones and other electronic devices off while in class.
- Recognize that your behavior reflects upon the Department of Accountancy, your student peers, and the WMU community.

Grading:

Learn Smart (10 of 11 @ 5)	50	Scale:	90-100%	A
Connect Homework (10 of 11 @ 10)	100		85 – 89%	BA
Team Activities (10 of 11 @ 10)	100		80 – 84%	B
Midterm Exams (3 @ 100)	300		75 – 79%	CB
Final Exam	150		70 – 74%	C
Total Points	700		65 – 69%	DC
			60 – 64%	D

It is your responsibility to track your progress in the class. Keep copies of all graded assignments. Address discrepancies in a timely manner. If a student finds a discrepancy, it must be brought to the instructor before the end of the final exam.

Extra Credit:

In the extremely unlikely event that extra credit points are offered, they will be available to all students equally, announced in class, and posted on my website. Please do not ask for individual extra credit points.

Course Withdrawal:

The course withdrawal deadline is Monday, March 19. No letter will be written to support your withdrawal from the course after this deadline.

Incomplete Grades:

Incomplete grades will be awarded strictly according to University policy. An incomplete is only to be used in cases where circumstances beyond the control of the student prevent timely completion of course requirements. An incomplete or late withdrawal may not be given as a means of avoiding a failing grade.

Vacations/Weather & Emergencies:

This class will meet any time the University is open. Absences, late work, etc., due to vacation plans on days other than official WMU vacations days will be treated as unexcused.

There are two ways to check if classes have been cancelled: (1) Call 387-1001. If you hear a recording stating, “There are no messages waiting”, the University is open and there are no plans to close as of the time of your call; (2) Log on to <https://gowmu.wmich.edu>. Closing announcements will be posted immediately on the home page under the links to WMU news.

Accountancy Majors/Minors:

Beginning with students entering WMU under the Fall 2008 catalog, you must meet the following course prerequisites to enroll in ACTY 3100, ACTY 3220, or ACTY 3240: **Minimum grade of 2.5 in ACTY 2100 and ACTY 2110.**

TENTATIVE CLASS SCHEDULE

<p>In the schedule you will find E for exercises and P for problems that can be found at the end of each chapter. The number after the letter(s) indicates the chapter. Numbers after the dash indicate which exercises and problems are to be done. So, E1-2, 6 would mean do exercises 2 and 6 in chapter 1. LS = Learn Smart, Ch = Chapter</p>

Date	Day	Chapter	Due Dates	In-Class Problems
Jan 9	M	Overview		
11	W	1		
13	F	2	LS Ch 2 due 1/18	E2-2, 3, 4, 5, 8, 11; P2-15; E2B-2, 3
16	M	No class		Martin Luther King Day
18	W	2		
20	F	2		
23	M	2		

25	W	3	Connect Ch 2 due 1/25 LS Ch 3 due 1/26	E3-6. 1, 2, 3, 7, 10, 13, 16; P3-24
27	F	3		
30	M	3		
Feb 1	W	3	Connect Ch 3 due 2/2	
3	F	Exam 1		Chapters 1, 2, 3
6	M	5	LS Ch 5 due 2/5	E5-6, 7, 5, 8, 9, 12, 16; P-26, 27
8	W	5		
10	F	5	Connect Ch 5 due 2/12	
13	M	6	LS Ch 6 due 2/14	E6-1, 2, 4, 9, 10, 11
15	W	6		
17	F	6	Connect Ch 6 due 2/19	
20	M	7	LS Ch 7 due 2/21	E7-1, 3, 4, 9, 15; P7B-4
22	W	7		
24	F	7	Connect Ch 7 due 2/26	
27	M	Exam 2		Chapters 5, 6, 7
29	W	8	LS Ch 8 due 3/1	E8-10, 11, 7, 8, 15; P8-17
Mar 2	F	No Class		Spirit Day
5 – 9		No Classes		Spring Break
12	M	8		
14	W	8		
16	F	8	Connect Ch 8 due 3/18	
19	M	9	LS Ch 9 due 3/20	Note: The last day for withdrawals is 3/19. E9-5, 13, 18; P921
21	W	9		
23	F	9	Connect Ch 9 due 3/25	
26	M	10	LS Ch 10 due 3/27	E10-6, 7; P10-11, 12, 14
28	W	10		
30	F	10	Connect Ch 10 due 4/1	
April 2	M	Exam 3		Chapters 8, 9, 10
4	W	11	LS Ch 11 due 4/5	E11-1, 2, 3, 6, 8, 10; P11-15, 16
6	F	11	Connect Ch 11 due 4/8	
9	M	12	LS Ch 12 due 4/10	E12-2, 3, 4, 5, 7, 13, 15, 16; P12-19, 24
11	W	12		
13	F	12	Connect 12 due 4/15	
16	M	13	LS Ch 13 due 4/17	E13-1, 4, 5, 7, 11, 14, 15, 16
18	W	13		
20	F	13	Connect 13 due 4/22	
23	M		Final Exam: 10:15 – 12:15	11:00 class
23	M		Final Exam: 12:30 – 2:30	2:00 class
23	M		Final Exam: 2:45 – 4:45	3:00 class
25	W		Final Exam: 12:30 – 2:30	1:00 class
26	R		Final Exam: 8:00 – 10:00	10:00 class