COURSE SYLLABUS
Accounting 2302– MW 1:00-2:15
McGee Business Building / Nelson Rusche College of Business
Fall 2023

Instructor: Nikki Shoemaker, PhD, CPA, CGMA
Office: 292P Accounting Department/Gerald W. Schlief School of Accountancy
Phone: 936-468-1744 my office
936-468-3105 department (leave a message)
E-mail: shoemakenl@sfasu.edu (USE THIS EMAIL – NOT D2L)
Office Hours: MW 9:00am – 12:00pm
T (online) 10:00am – 2:00 pm
Other times by appointment

Class Hours: MW 1:00 – 2:15pm

Required Text and Materials:
- Required Exam Proctoring: Proctorio – the Exam proctoring fee is included within Connect when you purchased your textbook.

Course Description:
Introduction to the concepts, principles, and processes applicable to the collection and reporting of data that is useful for planning, controlling and decision-making. 3 credit hours. Prerequisite: ACC 231 or 2301.

Course Contact Hours and Study Hours:
ACCT 2302 is a 3-credit hour face-to-face course with approximately 3 hours of classroom time and 6 hours of out-of-class work per week. Please see assignments below and the course schedule for the out-of-class assignments.

Course Objectives (Student Learning Outcomes)
Upon successful completion of this course, the student should be able to:

1. Understand the objectives of management accounting.
2. Recognize the ethical issues affecting management accounting.
3. Use current management accounting terminology.
4. Describe and apply the different methods of product cost systems to include job order costing, process costing, ABC and standard costing as it relates to manufacturers and service-based enterprises.
5. Describe and apply cost volume profit analysis.
6. Analyze accounting information, select relevant data, and prepare reports or models to support the management functions of planning, controlling, coordinating and evaluating.
Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated.
In the accounting profession, ethics is of utmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance of academic dishonesty, including but not limited to, plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. Any instances of such academic dishonesty will be documented and reported to the Dean and appropriate action will be taken.

Attendance:
Regular class attendance is expected and strongly encouraged. Please make plans to attend every class and to arrive on time, ready to give full attention to every session. Missing class for any reason may jeopardize performance on exams, assignments, and class projects. While in class, students are expected to conduct themselves in a professional manner. Professionalism includes regular attendance, proper dress, participation in class discussions, civil conduct, and ethical behavior, etc. Please ask if you are unsure what constitutes professional conduct in a particular situation.

Homework:
You will have 11 homework assignments worth 10 points each. Your lowest homework grade will be dropped. Homework is due on the dates indicated in the course calendar at the BEGINNING OF CLASS and is to be completed through McGraw Hill CONNECT. Each chapter’s homework assignment is set up for 3 separate attempts, with your HIGHEST attempt recorded as your grade. This is a great opportunity to receive the highest grade possible! If you miss a due date, you lose that chapter’s homework points.

In-Class Time:
Time in class will be spent on lecture, and working example and homework problems. The student is responsible for lectures, chapter reading, homework problems, and all examples worked.

Exams/Comprehensive Final Exam:
ALL exams must be taken through Connect using Proctorio as the proctoring service. This service is integrated into Connect and is included in the cost of your textbook. The proctoring service requires Google Chrome and students will be required to download an extension to the Google Chrome browser to use the service. In addition, the student must have a webcam and microphone to use with the service. A calculator AND whiteboard will be provided onscreen for each exam. No books, notes, websites, other people etc., can be used during the exams. You must show a photo ID when taking proctored exams/quizzes. A reliable computer and internet is a must! ALL exams must be taken on the dates shown on the course timeline and no make-up exams will be allowed. There will be no exceptions to this policy.

Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. With prior approval from the instructor, if a student misses an exam, the COMPREHENSIVE final exam score will be substituted for the missed exam grade. The conditions for grade replacement will be that the student must have an excused absence and must notify the instructor prior to the exam. In the event more than one exam is missed, a grade of zero will be given. There will be no exceptions to this policy.
BONUS!! IF you do NOT miss any exams, and you make a HIGHER score on the comprehensive FINAL EXAM than ONE of your previous Chapter Exams, I will REPLACE the lower chapter exam score with your Final Exam score. SO, the Final Exam will count once no matter what you make on it, but it COULD count twice IF you make a higher score than a previous exam. NOTE: It can only replace ONE chapter exam, and it will NOT replace a zero unless you meet the “Excused Absence” rule above and have received prior approval from me.

Grades:
Grades will be posted in D2L upon completion of the grading. The student must notify the instructor within one week of the grade being posted in D2L if they have a question about the grade in order for any grade adjustment to be considered. Waiting until the end of the semester is too late.

Extra Credit/Bonus Points:
Extra credit assignments and bonus points MAY be awarded throughout the semester at the instructor’s discretion. Though these points will be available to everyone in the class, they are not “freebies” and must be earned to count towards the student’s grade. NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS WILL BE GIVEN IN ANY SITUATION.

Extenuating Circumstances/Emergencies/Illnesses:
In addition to contacting the instructor, the student must immediately contact the Office of Student Rights and Responsibilities at 936.468.2703 if at any time during the semester an unanticipated circumstance causes the student to fall behind in class. Otherwise, the situation will be given no consideration.

Technical Problems
Although technical problems are no excuse for unfinished assignments, in the event a student should encounter technical difficulties, the student must notify me IMMEDIATELY when the problem occurs in order for the situation to be given any consideration. The student should do so by either calling my office or by e-mail. If you have a problem with Connect, you need to call 1.800.331.5094 or contact them online at www.mhhe.com/support. Connect has night and weekend hours. When you contact Connect technical support, they will provide you with a case number. You need to include that case number in your correspondence with me. Those who do not follow these instructions will be given NO consideration. Understand that each situation will be handled on an individual basis.

Cell Phones and other Electronic Devices:
Cell phones and all other electronic devices (with the exception of laptop computers being used to access the textbook or assignments) are to be turned off AND put away during class time. Cell phones may not be used for any purpose during class (not even a calculator). This is mandatory, not a request.

Course Requirements:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework</td>
<td>100 (highest 10 assignments, lowest 1 grade dropped)</td>
</tr>
<tr>
<td>Chapter Exams</td>
<td>300</td>
</tr>
<tr>
<td>FINAL Exam</td>
<td>100</td>
</tr>
</tbody>
</table>

Grading Scale:

- A = 450 to 500 points
- B = 400 to 449 points
- C = 350 to 399 points
- D = 300 to 349 points
- F = below 300 points

*Students must have a minimum exam average of 60% for the homework points to count.*
Academic Integrity (4.1)
The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.

Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.

Withheld Grades Semester Grades Policy (5.5)
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the coursework because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course to compute the grade point average. For additional information, go to https://www.sfasu.edu/policies/course-grades-5.5.pdf.

Students with Disabilities
To obtain disability-related accommodations, alternate formats, and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004
(TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services promptly may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/

**Student Wellness and Well-Being**

SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

**On-campus Resources:**

**The Dean of Students Office** (Rusk Building, 3rd floor lobby)
www.sfasu.edu/deanofstudents
936.468.7249
dos@sfasu.edu

**SFA Human Services Counseling Clinic** Human Services, Room 202
www.sfasu.edu/humanservices/139.asp
936.468.1041

**The Health and Wellness Hub** “The Hub” – Location: corner of E. College and Raguet St.
To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit. Services include:

- Health Services
- Counseling Services
- Student Outreach and Support
- Food Pantry
- Wellness Coaching
- Alcohol and Other Drug Education

www.sfasu.edu/thehub
936.468.4008
thehub@sfasu.edu

**Crisis Resources:**

- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- johCrisis Text Line: Text HELLO to 741-741
## Tentative Course Schedule

(Changes to the schedule are possible during the semester; it is your responsibility to attend class to get announced changes)

<table>
<thead>
<tr>
<th>Date</th>
<th>Reading Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/28</td>
<td>Introduction/ Syllabus Overview</td>
</tr>
<tr>
<td>8/30</td>
<td>Chapter 14</td>
</tr>
<tr>
<td>9/4</td>
<td>Chapter 14</td>
</tr>
<tr>
<td>9/6</td>
<td>Chapter 15</td>
</tr>
<tr>
<td>9/11</td>
<td>Chapter 15</td>
</tr>
<tr>
<td>9/13</td>
<td>Job Order Costing project</td>
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<tr>
<td>9/18</td>
<td>Chapter 16</td>
</tr>
<tr>
<td>9/20</td>
<td>Chapter 16</td>
</tr>
<tr>
<td>9/25</td>
<td>Proctored Chapter Exam 1 (Ch.14-16) – ONLINE in Connect</td>
</tr>
<tr>
<td>9/27</td>
<td>Chapter 17</td>
</tr>
<tr>
<td>10/2</td>
<td>Chapter 17</td>
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<tr>
<td>10/4</td>
<td>Chapter 18</td>
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<tr>
<td>10/9</td>
<td>Chapter 18</td>
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<tr>
<td>10/11</td>
<td>Chapter 18</td>
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<tr>
<td>10/16</td>
<td>Chapter 19</td>
</tr>
<tr>
<td>10/18</td>
<td>Proctored Chapter Exam 2 (Ch. 17-19) – ONLINE in Connect</td>
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<tr>
<td>10/23</td>
<td>Chapter 20</td>
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<tr>
<td>10/25</td>
<td>Chapter 20</td>
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<tr>
<td>10/30</td>
<td>Chapter 21</td>
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<tr>
<td>11/1</td>
<td>Chapter 21</td>
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<tr>
<td>11/6</td>
<td>Chapter 21</td>
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<tr>
<td>11/8</td>
<td>In-class visitors</td>
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<tr>
<td>11/13</td>
<td>Chapter 22</td>
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<tr>
<td>11/15</td>
<td>Chapter 22</td>
</tr>
<tr>
<td>11/20</td>
<td>Thanksgiving Week – No class</td>
</tr>
<tr>
<td>11/22</td>
<td>Thanksgiving Week – No class</td>
</tr>
<tr>
<td>11/27</td>
<td>Proctored Chapter Exam 3 (Ch. 20-22) – ONLINE in Connect</td>
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<tr>
<td>11/29</td>
<td>Chapter 23</td>
</tr>
<tr>
<td>12/4</td>
<td>Chapter 23/Chapter 24</td>
</tr>
<tr>
<td>12/6</td>
<td>Chapter 24 / Review</td>
</tr>
<tr>
<td>Wed, December 13 by 11:59 pm</td>
<td>Proctored Comprehensive Final Exam – ONLINE in Connect</td>
</tr>
</tbody>
</table>