

**Principles of Accounting II**  
**BACC 202-004 Fall 2006**  
**UT-Chattanooga**

Professor Stan Davis  
Office: 413 Fletcher  
Campus Phone: 425-4152  
Email: stan-davis@utc.edu

**General Class Information**

Classroom: 110 Fletcher Hall

Meets: Every Tuesday and Thursday from 12:15pm to 1:30pm  
from August 21, 2006 to December 4, 2006  
***with the exception of the following dates*** – Oct 17 & 24; Nov 23.

Office Hours: Monday from 4:00pm to 5:20pm, Tuesday from 1:30pm to 2:30pm,  
Thursday from 1:30pm to 5:20pm, or other times by appointment

Textbook: Principles of Accounting: Tools for business Decision Making,  
Kimmel, Weygandt, & Kieso (authors)  
Wiley Publishing  
ISBN: 0-471-40133-1

Calculator: Any simple 4-function calculator will suffice. For the exams, you may not use a calculator that stores formulas, equations, text, or any other helpful information☺.

Prerequisites: BACC 201 with a grade of C or better.

Attendance: *Exams* – Attendance for exams is mandatory. Should you miss an exam, your grade on that exam will be the one you drop. Should you miss a second exam, you will be allowed to take a make-up exam at my convenience. The makeup exam will be different from the original exam your peers take. **Please notify me by email as soon as you realize you will be needing a makeup exam.** Makeup exams must be taken within one week of the original exam date.  
*Final Comprehensive Exam* – You may not drop your final exam grade, and your attendance at the final is expected.  
*Other class days* – Attendance for other classes is voluntary, however highly encouraged for everyone.

Grading: You will earn your grade based on your performance on the following assessments:

-Three mid-term exams worth 150 points each (your lowest score of the 3 will be dropped)	300 points total
-One Comprehensive final exam worth 150 points	150 points total
-Six homework assignments worth 10 points each (your lowest score of the 6 will be dropped)	50 points total

Grading (continued):

Exams – the exams will be in-class, closed book, closed notes experiences. You will be expected to complete the exam within the normal class period timeframe. The exams will consist of the following types of questions: True/False, Multiple Choice, Fill-in-the-blank, short answer, and/or problems. Exam questions will be derived from the material covered in the text as well as class sessions. Your lowest grade of the three mid-term exams will not count toward your overall grade.

Each class session prior to an exam will be a review session. I will come to class on these days with no agenda. This is your opportunity to ask questions. If no one asks questions, it will be a very short class session. If you have a particular problem you wish to have worked during the review session, you should email it to me at least 2 days prior to the session; I will work as many of these problems as time permits during the review session (based on the order in which I receive the requests).

Comprehensive Final Exam – the format of the final exam will be the same as the mid-term exams except that the final is comprehensive and lasts for 2 hours.

Homework – Over the course of the semester, I will grade six homework assignments, five of which will count toward your final grade. The dates for these assignments may or may not be announced. Homework must be completed using *WileyPlus* prior to noon on that day. No make-up homework assignments will be given.

Grading Scale – the scale below is a guideline for determining final grades:

A.....	More than 449 points
B.....	From 400 to 449 points
C.....	From 350 to 399 points
D.....	From 300 to 349 points
F.....	Less than 300 points

WileyPlus You should have received with the purchase of your text a code giving you access to a website managed by the publishers of your textbook (called *WileyPlus*). We will be utilizing this feature throughout the course and it is your responsibility to register with the site and access course information from this site. Before the 2<sup>nd</sup> class session, please go to the following URL and register for the course. If possible, poke around and bring your questions to class.

<http://edugen.wiley.com/edugen/class/cls23579/>

### Students with Disabilities

I want to make sure that all of you have an equal opportunity to participate and learn in the course. If you have any need for special assistance or accommodations because of a specific disability or difficulty, please let me know. Students with disabilities must be registered with the Office for Students with Disabilities/College Access Program (110 Frist Hall—425-4006) before receiving academic adjustment.

### Academic Integrity

The Honor System is designed to foster a campus-wide climate of honesty and integrity in order to insure that students derive the maximum possible benefit from their work at the University of Tennessee at Chattanooga. The student becomes subject to the rules and regulations of the Honor Code upon registration. You should familiarize yourself with the Honor Code, which can be found on pages 4-6 of the Student Handbook. Any student who engages in any form of academic misconduct in this course will be subject to the maximum allowed disciplinary action, including failure of the course, suspension, and dismissal.

All materials from previous Principles II courses, including old exams, assignments, quizzes, and notes are prohibited from use in this course without the instructor's prior approval. When in doubt about situations, activities, or materials, please ask me immediately. All reports of cheating will be kept completely confidential.

### Course Objectives

This course focuses on the three primary functions of management accounting: planning, directing and motivating, and controlling. While the emphasis in BACC201 (Financial Accounting) is on the external users of organization's financial information, BACC202 (Managerial Accounting) focuses internally. At the end of this course, the successful student will be able to demonstrate a suitable breadth and depth of knowledge and skills relating to the primary functions of management accounting, as determined by the course instructor.

### Course Competencies

In addition to covering the chapters listed below, the activities planned for this course will help you develop other important skills. These skills include information technology, teamwork, critical thinking and analytical skills. The nature of the material covered, along with in-class and homework exercises will provide the opportunities for students to improve their competencies in these areas.

## Tentative Schedule of Classes

Assignments should be completed prior to coming to class

Day	Date	Reading	Brief Exercises	Exercises	Problems
1	Aug 22				
2	Aug 24	Ch 13:615-624, 635-644	13:1-3	13:1-3	13:1A
3	Aug 29	pp 624-635	13:9-11	13:8-10	13:8A(a)
4	Aug 31	pp 645-end	13:5-7	13:4-5	13:3A
5	Sep 5	Ch 15	13:12-14	13:12-13	13:8A(b)
6	Sep 7	Ch 16, pp 777-784	15:4-8	15:1-3, 5	15:2A
7	Sep 12	pp 784-796	15:1-4	16:1	
8	Sep 14	Reread Ch. 16		16:2-3,8	16:1A, 5A
9	Sep 19	Ch 17, pp 837-842			16:3A
10	Sep 21	Review Session			
11	Sep 26	Exam #1			
12	Sep 28	Ch 18, pp 865-873			
13	Oct 3	Ch 18, pp 874-881	18:1,4	18:1-2	18:1A
14	Oct 5	Ch 18, pp 881-900	18:5-6	18:3-6	18:3A
15	Oct 10	Ch 18, appendix	18:7-9		18:4A
16	Oct 12	Ch 22, pp 1037-1048	18:10	18:9	18:5A
<b>17</b>	<b>Oct 17</b>	<b>No class today</b>			
18	Oct 19	Ch 22, pp 1037-1048 <b>again</b>	22:1-4	22:1-2	22:1A
<b>19</b>	<b>Oct 24</b>	<b>No class today</b>			
20	Oct 26	Review session			
21	Oct 31	Exam #2			
22	Nov 2	Ch 19			
23	Nov 7	Ch 19 again	19:1-4	19:1-4	19:1A
24	Nov 9	Ch 20, pp 945-957	19:8-9	19:8-9	19:6A
25	Nov 14	Ch 20, pp 957-970	20:1-5	20:1-4	20:1A
26	Nov 16	Ch 21	20:5-8	20:5,9	20:4A
27	Nov 21	Review Session	21:1	21:5,8	
<b>28</b>	<b>Nov 23</b>	<b>No Class Today</b>			
29	Nov 28	Exam #3			
30	Nov 30	Review Session			
31	Dec 7, 2-4 pm	Final Exam			

**The information in this syllabus is tentative and subject to change.**