



**ACC 232**  
**Principles of Accounting II**  
**AME Hillard v3.0**  
**Suzanne K Long**



## Principles of Accounting II

ACC 232-I60

Fall 2021

**Number of Credits:** 4 credits

**Days Class Meets:** online

**Meeting Times:** online

**Location:** online

**Instructor:** Suzanne K Long

**Contact Phone:** email

**Contact Email:** [longsuzannek@jccmi.edu](mailto:longsuzannek@jccmi.edu)

**Office Hours:** online Monday thru Saturday

### COURSE INFORMATION

#### Course Description

This course is an introductory course in managerial accounting. Learn how accounting impacts managerial decision making. Topics include stocks, bonds, cash flow, cost accounting, break-even analysis, differential analysis, financial statements and budgeting. Current software and online applications will be utilized.

#### Prerequisite

ACC 231

#### Transfer information

It is in your best interest to continue your studies and complete a bachelor's degree. ACC 232 is intended for accounting majors and those transferring into four-year accounting and business-related programs. There are a variety of ways to do this. When considering your options, make sure to use <https://www.mittransfer.org/>. Pick your intro class wisely and let me know if I can be of any help with your academic advising.

#### Course Objectives & Goals

1. analyze & record business transactions and corporate financial statements
2. prepare various budgets culminating in a Master Budget
3. use general & standard cost systems with manufacturing business activities
4. explain stock, bond and other corporate financing options



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5. analyze complex corporate financial statements
6. demonstrate critical thinking skills in problem solving

## Textbook

**Title:** Managerial Accounting Principles

**Author:** Hillard/Wiley/Atkinson

**Edition:** V3.0

**Publisher:** AME Learning

**ISBN:** 978-1-926751-94-8

**AMEengage Course Title:** 21FL ACC 232 Principles of Accounting II (Suzanne K Long)

**AMEengage Course Key:** 21flacc232suzanne

**AMEengage PIN Code:** provided in your JC email from the JC bookstore, or a direct email from AME

**AMEengage website:** [click here for the link to AMEengage](#)

**AMEengage tech support:** email [support@amelearning.com](mailto:support@amelearning.com) or call 1-888-401-3881 x 227

**Your AME account is active for two years.** If you need to retake this course and/or would like to use these course materials; you have access. Contact AME.

**Text Book Zero!** This text is available in a digital format. Please see the links posted on our class Jet Net site. This text is available to rent or purchase in digital format through the JC Bookstore.

## Technology Essentials for this class

We will be using Excel and the Internet heavily in this class. You can use your JC Outlook email account to access Microsoft Apps for Excel if needed. You need reliable Internet access, a technology back-up plan, Microsoft Word and Excel or compatible programs, and a file storage system (such as a flash drive or cloud file storage).

## Academic Honesty Policy

Academic Honesty is defined as ethical behavior that includes student production of their own work and not representing others' work as their own, by cheating or by helping others to do so.

Plagiarism is defined as the failure to give credit for the use of material from outside sources. Plagiarism includes but is not limited to:

- Submitting other's work as your own
- Using data, illustrations, pictures, quotations, or paraphrases from other sources without adequate documentation
- Reusing significant, identical or nearly identical portions of one's own prior work without acknowledging that one is doing so or without citing this original work (self-plagiarism)



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Cheating is defined as obtaining answers/material from an outside source without authorization. Cheating includes, but is not limited to:

- Plagiarizing in any form
- Using notes/books/electronic material without authorization
- Copying
- Submitting others' work as your own or submitting your work for others
- Altering graded work
- Falsifying data
- Exhibiting other behaviors generally considered unethical
- Allowing your work to be submitted by others

### Grading Procedure

<b>COURSE REQUIREMENT</b>	<b>POINTS</b>
HELP Forums (7 @ 10)	70
Private Forums (7 @ 10)	70
Videos	100
Homework	100
Quizzes	100
Cases (7 @ 20)	140
Mid-term Project	50
Mid-term Exam	100
Final Exam	100
Total points	850

### Grading Scale

<b>GPA</b>	<b>GRADE RANGE</b>
4.0	94-100%
3.5	89-93%
3.0	84-88%
2.5	78-83%
2.0	72-77%



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GPA	GRADE RANGE
1.5	66-71%
1.0	60-65%
0.5	55-59%
0.0	0-54%

### **Accessibility**

Jackson College understands that cultivating a broadly diverse community is crucial to our educational mission and to our foundational commitment to leadership and service. Jackson College is fully committed to ensuring our courses are accessible to everyone including those with disabilities. We are currently working to increase accessibility and usability of our course materials in order to meet or exceed the requirements of Section 508 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1991 and Web Content Accessibility Guidelines (WCAG) 2.0. For more information about Jackson College’s efforts to ensure accessibility please visit the [Jackson College accessibility web page](#).

If you have an accessibility need in any of our classes please e-mail the Center for Student Success at [JCCSS@jccmi.edu](mailto:JCCSS@jccmi.edu) or visit the [Center for Student Success web page](#).

At the Center for Student Success (CSS), we are committed to providing all students the opportunity to achieve academic success by providing a variety of support services free of charge to Jackson College students. This includes, but is not limited to, peer and faculty tutoring, mental health referral, temporary assistance with transportation, various workshops/seminars, and the TRIO program.

In addition, the CSS staff is committed to adapting the College’s general services to meet the individual needs of otherwise qualified students with disabilities, for the purpose of providing equal access to all programs and facilities.

### **Course Management**

Contact your JC navigator for information on course withdrawal, and audit and incomplete grading procedures.



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## Help

Start with the course itself and the instructor. Check resources. Check assignments. Contact the instructor immediately with any questions or concerns.

## Instructor availability

Just as you would in a professional work situation, you are encouraged to work with your instructor. You can work with your instructor by phone, email, forums and live BigBlueButton meetings. While your instructor is not an on-call 24-7 tutor, you can expect a prompt and caring response. Your instructor is available to you Monday through Thursday most mornings, afternoons and evenings. Your instructor is also available on Friday and Saturdays mornings. Your instructor is not available on Sundays. Our weekly due date is Monday midnight to allow Monday for any last minute work with the instructor after the weekend. As much as possible, work early, work steady and communicate regularly.

## Instructor Office Hours

Just as in former days, you could call or come to the instructor's office to talk during office hours; you can do this now through a webcam or phone appointment. Instructor office hours are fixed times when your instructor is ready and waiting for you live online. In addition to office hours, you can also contact your instructor by email to request an appointment at another time. To join office hours, click on "Online Office Hours" at the top of each week in AMEngage. Office hours are Tuesday, Thursday and Saturday mornings from 9:00 AM to 12:00 PM.

## Accommodations

It is important to contact a Center for Student Success professional prior to the start of the semester in order to receive accommodations in a timely manner. While we will make every effort to coordinate accommodations in a timely manner, failure to self-identify prior to the start of the semester may delay notification to instructors and timeliness of acquiring accommodations. Accommodations do not automatically carry over to the next semester. Please e-mail [JCCSS@jccmi.edu](mailto:JCCSS@jccmi.edu) or visit the [Accommodations for Students with Disabilities](#) web page

## Student Responsibilities

Review this syllabus document in detail. Make sure you understand the schedule, assignments and opportunities for communication and engagement in this class. Contact the instructor right away with any questions or concerns.



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### **Attendance- Participation Policy**

Just as in a traditional classroom course, regular class participation and keeping up on the reading and assignments is strongly correlated with survival in college. It is my recommendation that you plan to do your assignments and take your exams BEFORE the last day they are due. If problems occur, there is time to fix them before the deadline.

In compliance with Federal Title IV funding requirements, as well as college initiatives, I will be monitoring student participation on a regular basis and officially reporting student activity throughout the term to assure compliance with college policy and federal regulations. It is imperative that you log in to the course and actively participate within the first couple of days of the term to validate your enrollment in the course. After that, not actively participating in class may result in you being withdrawn from the course. Being withdrawn from a course can have an impact on financial aid, billing, athletic eligibility, and housing status. As a college student you are responsible for how your participation impacts your academic progress; the accountability lies with you.

### **Caveat**

This syllabus is not a fixed contract: it is a plan for the course. Each course and each student group is unique. We may do more or less than outlined here. Total points in the course may be altered to reflect the dynamics and needs of our group and our class.

## **COURSE ASSIGNMENTS**

### **Due Dates, Late Policy, Grading Policy**

All assignments are due by Monday midnight. Plan for 11:45 PM to allow for Internet delays. All assignments must be completed and submitted before their scheduled deadlines. If you turn in your work past the due date, you will not receive points. If you are experiencing a genuine emergency such as a death in the family, find yourself admitted to the hospital, find yourself in jail, etc.; please contact me as soon as possible. Feeling busy and overwhelmed with college, family and life is not an emergency (although it certainly does feel overwhelming). Grading is completed with points posted to JetNet within 24-48 hours. Check your points and detailed grading comments from me to you.



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## Excel Basics Assignment

You will use Excel in the workplace, and we need Excel for this class. The Excel Basics Assignment is all you need to know about Excel for ACC 231/ACC 232. This assignment was completed at the start of ACC 231. If you would like to or need to review Excel, use this assignment located in Week 1. **(not required)**

## Help Forum

ACC 232 includes 2 forums: the Help Forum and the Private Forum.

The Help Forum is a public group discussion forum for students to work and talk about assignments 24-7. You are required to post several times per week in this forum. You can:

1. post a suggestion for others about current week assignments in ACC 232 (2 points)
2. post a question about something you are working on in ACC 232 (2 points)
3. reply and help another student's question about current week assignments (4 points)

**Netiquette.** When posting in the forum and interacting with each other, use respect and courtesy at all times. When in doubt, read your writing out loud and consider how you would perceive your words if you were on the receiving end of your comment.

I recommend posting 5 times per week. Share your ideas and questions. Offer help and suggestions to other when you can. Due by Mon midnight each week. **(7 weeks @ 10 points per week = 70 points)**

## Private Forum

ACC 232 includes 2 forums: the Help Forum and the Private Forum.

The Private Forum will only be seen/heard by you and the instructor. You are required to share a 100 word minimum summary of your week or a 2 minute audio recording. Describe how you are doing with the work in ACC 232 and how you are doing overall. Forum posting is due by Monday midnight each week. **(7 weeks @ 10 points each = 70 points)**

## Videos

You can earn a maximum of 100 video points for the semester by completing all of the interactive videos. Go to [the link for AMEengage](#), log in and engage with the tutorial videos for each chapter. Have your textbook and a simple notebook ready, take notes and jot down key points. Watch everything and attempt all practice questions and exercises. You need 3 things for these videos to load properly: (1) updated Chrome or Firefox, (2) updated Adobe Flash and (3) no blocked pop-ups. **(100 points)**



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## Homework

You can earn a maximum of 100 video points for the semester by completing the chapter homework at [the link for AMEengage](#). After completing the videos, move on to the homework. Use all of your resources such as JetNet forum, text and videos as you work on the homework each week. The JetNet forum will be especially helpful to our work this semester. Post, ask, answer, talk, and post some more.

**(100 points)**

## Quizzes

You can earn a maximum of 100 video points for the semester by completing the chapter quizzes at [the link for AMEengage](#). After completing the videos, reviewing the text, and finishing the online homework, then take the quiz. Each quiz contains 10 randomly generated chapter questions and is timed at 30 minutes. **(100 points)**

## Case studies

You can earn a maximum of 20 case study points each week. The case study is located in the workbook at the end of each chapter. For example, the CH 2 case study is located on pg 100 of the workbook, not the textbook. We will usually complete the case study as printed CS-1, but sometimes we will complete a chapter problem instead. The chapter Review Exercise is highly recommended to practice and prepare for your case study work. For example, the CH 2 Review Exercise is located on pp 59-62 in the textbook with full solution on pp 812-814. Use the Excel case study template files. Complete in Excel and upload in AMEengage for personalized grading. **(7 case studies x 20 points = 140 points)**

## Mid-term Project

The mid-term project is a financial statement analysis project analyzing two domestic US corporations such as Amazon and Google. Each semester we select a new pair of companies to analyze. This project is based on actual financial statements found online and the concepts of financial analysis found in our CH 14 Financial Statement Analysis. Last year we analyzed the pharmaceutical companies currently working on COVID vaccines. **(50 points)**

## Mid-term Exam and Final Exam

We will complete two exams during this short 7-week semester: one at the mid-term point and a final at the end of the course. Both are problem based exams in AMEengage. Our exams will be available from Saturday morning 6:00 AM through Sunday midnight 11:59 PM with a 3 hour time limit. Participate in the forum for a full review and suggestions for the exam. **(2 @ 100 points each)**



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### **Extra Credit**

You can earn a maximum of 20 extra credit points by completing one or both of the following:

- 1) CH 11 Critical Thinking AP-4B on workbook pg 315 for Burrito Burro restaurants  
(CH 11 is "Relevant Cost and Decision Making".)
- 2) CH 12 Critical Thinking AP-5B on workbook pg 333 for Man Bun Brewing Company  
(CH 12 is "Strategy and Sustainability".)

Submit in AMEengage Week 7 Extra Credit anytime on or before our last due date. **(possible 20 points)**

### **Technology Support**

If you have any trouble or difficulty with AMEengage, contact their tech support right away at: email [support@amelearning.com](mailto:support@amelearning.com) or call 1-888-401-3881 x 227. If you have trouble with your JC login or other computer issues, please contact the JC Solution Center at 517-796-8539. When e-mailing your instructor, please include your first and last name and put "**ACC 232**" in the subject line. Always save and back-up your files. Have a back-up technology plan in case your regular computer has problems. Please ask questions and get help early with any concerns you may have including technology problems.

### **Success with Accounting**

Students often ask how to be successful with an accounting class. The most important thing you can do with our short 7-week class is to plan and block time for yourself to work on the class just about every day with one day off. Fridays and Sundays are good for days off. Attend office hours and use the HELP Forum. Print and use the semester schedule to plan and organize your work.



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## ACC 232-I60 Semester Schedule

Monday 10/25/2021 – Saturday 12/18/2021

	<u>Date</u>	<u>Chapters</u>	<u>Assignments</u>	<u>Due Date</u>
1	M 10/25-M 11/1	CH 1 Overview of Managerial Accounting CH 2 Job Order Costing	Forum & Online Office Hours CH 1 videos, homework, quiz CH 2 videos, homework, quiz, CH 2 case study: CS-1 on 36-37	Monday midnight 11/1/2021
2	M 11/1-M 11/8	CH 3 Process Costing CH 4 Cost Management Strategies	Forum & Online Office Hours CH 3 videos, homework, quiz CH 4 videos, homework, quiz CH 3 case study: CS-1 on 64-65	Monday midnight 11/8/2021
3	M 11/8-M 11/15	CH 5 Cost Volume Profit Analysis	Forum & Online Office Hours CH 5 videos, homework, quiz CH 5 case study: CT-1 + graph on 124	Monday midnight 11/15/2021
		Mid-Term Exam	Available Sat 6 AM 11/14 to Sun midnight 11/15	Sunday midnight 11/14/2021
4	M 11/15-M 11/22	CH 6 Costing and Pricing Strategies CH 7 Master Budget	Forum & Online Office Hours CH 6 videos, homework, quiz CH 7 videos, homework, quiz CH 7 case study: AP-15B on 187-190	Monday midnight 11/22/2021
5	M 11/22-M 11/29 Thanksgiving wk	CH 14 Financial Statement Analysis ACC 232 Project	Forum & Online Office Hours CH 14 videos, homework, quiz CH 14 case study: CS-1 434-436 AND CS-2 on 436-437 ACC 232 Project	Monday midnight 11/29/2021



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6	M 11/29-M 12/6	CH 8 Variance Analysis & Std Costing CH 9 Performance/Decentralized	Forum & Online Office Hours CH 8 videos, homework, quiz CH 9 videos, homework, quiz CH 8 case study: AP-14B on 220-221	Monday midnight 12/6/2021
7	M 12/6-M 12/13	CH 10 Capital Budgeting	Forum & Online Office Hours CH 10 videos, homework, quiz CH 10 case study: CT-1 on 298-299 Extra Credit	Monday midnight 12/13/2021
		Final Exam	Available Sat 6 AM 12/12 to Sun midnight 12/13	Sunday midnight 12/12/2021
	T 12/14 – S 12/18	Final Days	Time to review grades, consider academic planning and get ready for the winter semester	n/a

HELP FORUMS (7 @ 10)	70
Private Forums (7 @ 10)	70
Videos	100
Homework	100
Quizzes	100
Cases (7 @ 20)	140
Mid-term Project	50
Mid-term Exam	100
Final Exam	100
Total points	830

