Course Title: *Introduction to Accounting II*

**and Schedule:**
- ACC 102-605: Tuesdays/Thursdays 10:10am – 11:40am, DePaul Center 7601
- ACC 102-607: Tuesdays/Thursdays 11:50am – 1:20pm, DePaul Center 7601
- ACC 102-609: Tuesdays/Thursdays 3:10pm – 4:40pm, DePaul Center 8209

**Instructor:** Joanna Dabrowska, M.B.A., C.P.A.

**Contacting the instructor:** E-mail may be sent to jdabrow1@depaul.edu
When sending e-mail, please include a reference to ACC 102 in the subject line. A reference to this course ensures a more timely response.

**Office location and hours:** My office is located on the 6th floor of the DePaul Center, room number 6033. My office phone number is 312-362-5945. Office hours are by appointment only, usually before class or at any mutually agreed upon day and time.


**Desire2Learn:** [http://D2L.Depaul.edu](http://D2L.Depaul.edu)
Class material (announcements, class notes, etc.) will be posted on the D2L site. Use your DePaul Campus Connection user name and password to access our site.

**CengageNOW login:** [https://login.cengagebrain.com/cb/login.htm](https://login.cengagebrain.com/cb/login.htm)
- sec. 605 directly [http://login.cengagebrain.com/course/E-HY7W4RKCR9DC7](http://login.cengagebrain.com/course/E-HY7W4RKCR9DC7)
- sec. 607 directly [http://login.cengagebrain.com/course/E-HY7W54BSUUFH4](http://login.cengagebrain.com/course/E-HY7W54BSUUFH4)
- sec. 609 directly [http://login.cengagebrain.com/course/E-Y7W3MUSWFEQ3](http://login.cengagebrain.com/course/E-Y7W3MUSWFEQ3)

CengageNOW gives students a 2-semester instant access to the Needles, Powers & Crosson *Financial and Managerial Accounting* (10th ed.) You must register yourself in CengageNOW by clicking on the link listed above. You will find a folder in D2L with a link to the website, instructions for enrolling in the course, and the course key. Homework and quizzes will be done on CNOW.

**Course Description:** Introduction to Accounting II, a companion and sequel course to Accounting 101, continues to explore basic accounting fundamentals and concepts. The course provides an introduction to managerial accounting and internal reporting. Topics include financial accounting for long-term liabilities, the components of stockholders equity, the statement of cash flows, financial statement analysis, budgeting and variance analysis, job costing for the service sector and cost analysis for decision-making.

**Calculator:** Personal calculators are not allowed for examinations. The School of Accountancy will provide calculators for examinations.
Academic Integrity Policy: Violations of academic integrity, in any form, are serious matters. Any violation of academic integrity will be addressed by the instructor with an appropriate penalty. Any actions taken by the instructor do not preclude the College or the University taking further punitive action including dismissal from the University. You may review the University’s Academic Integrity Policy, at: http://academicintegrity.depaul.edu/Resources/Students/index.html

SoA and MIS Code of Conduct: In order to address specific issues that ACC and MIS faculty want to emphasize, the School of Accountancy (ACC) and Management Information Systems (MIS) faculty has prepared the ACC and MIS Student Code of Conduct. Students enrolled in any ACC or MIS course are expected to abide by the School of Acc and MIS Student Code of Conduct. The link to the code is http://accountancy.depaul.edu/docs/Academic/Code_of_Conduct.pdf

Academic Calendar: Please refer to the academic calendar for drop and withdrawal dates. The link to the academic calendar is http://offices.depaul.edu/oaa/academic-calendar/Pages/Full-Year-2014-2015.aspx

Teaching Methods: The learning objectives will be accomplished through a combination of readings, lectures, discussions and problem solving activities. Students are encouraged to ask questions and make comments. The student’s responsibility is to read all material before class. Attendance is strongly encouraged to learn the subject.

Class lectures, homework problems, and problem solving exercises are organized to focus on the major learning objectives of this course. Past experience indicates that the performance of students who miss classes, or substantial segments of classes, and do not complete the homework assignments, tends to suffer on examinations. The application of every concept will not be discussed in class, but if the concept or application is discussed in the chapter, the material could appear in an examination.

Class Etiquette: Cell phones must be turned off. No texting or talking during class.

Evaluation Methods: A midterm examination and final examination will be given during the course. In addition to that there will be weekly homework assignments and quizzes to be completed via CNOW. As indicated on the grade distribution below, your grade will also be based on class participation and completing the Career Passport requirement.

Students with Disabilities: Students who may need an accommodation based on the impact of a disability should contact me privately to discuss their specific needs. All discussion will remain confidential. Please make sure you also contact one of the CSD offices for support and additional service. Lincoln Park: Student Center 370, (773) 325-1677; Loop: Lewis Center 1420, (312) 362-8002.

Course grades will be based on the following weights:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
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<tbody>
<tr>
<td>Career Passport</td>
<td>1%</td>
</tr>
<tr>
<td>Homework and participation</td>
<td>10%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>14%</td>
</tr>
<tr>
<td>Midterm (chapters 10 – 14)</td>
<td>35%</td>
</tr>
<tr>
<td>Final (chapters 15 – 16, 19 – 22)</td>
<td>40%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

There will be no extra credit!
Grades will be assigned according to the following scale:

<table>
<thead>
<tr>
<th>Score Range</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>93 or Above</td>
<td>A</td>
</tr>
<tr>
<td>90 to 92</td>
<td>A-</td>
</tr>
<tr>
<td>87 to 89</td>
<td>B+</td>
</tr>
<tr>
<td>83 to 86</td>
<td>B</td>
</tr>
<tr>
<td>80 to 82</td>
<td>B-</td>
</tr>
<tr>
<td>77 to 79</td>
<td>C+</td>
</tr>
<tr>
<td>73 to 76</td>
<td>C</td>
</tr>
<tr>
<td>70 to 72</td>
<td>C-</td>
</tr>
<tr>
<td>67 to 69</td>
<td>D+</td>
</tr>
<tr>
<td>60 to 66</td>
<td>D</td>
</tr>
<tr>
<td>Below 60</td>
<td>F</td>
</tr>
</tbody>
</table>

Midterm and Final Exams:
The midterm and final exams are given on specified dates. If you have a conflict please let me know about that ahead of time. Any student with a valid excuse for missing a midterm or final (written proof) and my prior permission will be allowed to take the make-up exam during times provided by the College of Business. The make-up exam may be more difficult than the regular exam given more time to study. A student who simply does not come to the midterm exam will be required to take a separate, cumulative, final exam worth 75% of the course grade.

Quizzes:
There will be 8 or 9 quizzes to be completed via CengageNOW. The lowest 3 quiz scores will be dropped. Quizzes are based on prior week’s lecture and homework assignments. All quizzes open at 5:00pm and close at 8:00am unless otherwise stated in Cengage. There are no make-ups for a missed quiz.

Homework:
Homework assignments will be completed via CengageNOW. There will be a set of assignments to be completed each week covering prior week’s material. Two lowest homework grades will be dropped. All homework assignments open at 5:00pm and close at 8:00am. There are no make-ups for a missed homework. Homework listing is available at D2L. Some homework will be reviewed at the beginning of class so please bring your answers (printed or handwritten) to class.

Career Passport:
The earlier you engage in career related services, events and courses the more effective you will be in identifying a suitable career, gaining experience, developing networks and connections, and finding a great job. All ACC 102 students are required to fulfill the basic requirement of the passport program. To fulfill that requirement, students are required to attend a career related event, take a workshop, or participate in an activity. Students will find information on upcoming events, jobs & internships, career & majors, the art of networking, resume & interview help, and more by visiting the Career Center website http://careercenter.depaul.edu/default.aspx. Engaging in one event or activity is all that is needed to satisfy the basic requirement. At the time of completion, a representative of the Career Center will sign or stamp the student’s Career Passport form (a blank form is available on D2L). The student must present the completed form to the instructor as evidence of participation. In order to sign up for a career related event, students must register with DePaul Experience http://depaul.experience.com. A quick registration guide is posted on D2L.

Note: Dates for lecture topics and homework assignments are tentative and may be changed. Homework assignments and quizzes may be changed if time does not permit adequate coverage of them. The professor reserves the right to make adjustments to the course schedule, grade distribution or course procedures. Any such changes will be appropriately presented to the class.
## Tentative course schedule and outline

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
<th>Topic</th>
<th>Learning Obj.</th>
<th>Readings</th>
<th>Homework</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/31 Tu</td>
<td>Introduction</td>
<td>Syllabus and ACC 101 Review</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>4/2 Th</td>
<td>10</td>
<td>Current Liabilities and Fair Value Accounting</td>
<td>4 – 5</td>
<td>p. 457 – 464</td>
<td></td>
</tr>
<tr>
<td>4/7 Tu 4/9 Th</td>
<td>11</td>
<td>Long-Term Liabilities</td>
<td>1 – 5</td>
<td>p. 484 – 506 522 – 524</td>
<td>Ch10 HW due</td>
</tr>
<tr>
<td>4/14 Tu 4/16 Th</td>
<td>12</td>
<td>Stockholders’ Equity</td>
<td>1 – 6, partly 7</td>
<td>p. 542 – 566</td>
<td>Ch11 HW due</td>
</tr>
<tr>
<td>5/7 Th</td>
<td>15</td>
<td>Managerial Accounting and Cost Concepts</td>
<td>1 – 2, 4 – 7</td>
<td>p. 709 – 715 721 – 736</td>
<td></td>
</tr>
<tr>
<td>5/12 Tu 5/14 Th</td>
<td>15</td>
<td>Finish ch15 and review midterm</td>
<td></td>
<td></td>
<td>Ch15 HW due</td>
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<tr>
<td></td>
<td>16</td>
<td>Costing Systems: Job Order Costing</td>
<td>1 – 4</td>
<td>p. 753 – 767</td>
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<tr>
<td>5/19 Tu 5/21 Th</td>
<td>19</td>
<td>Cost-Volume-Profit Analysis</td>
<td>1 – 5</td>
<td>p. 871 – 893</td>
<td>Ch16 HW due</td>
</tr>
<tr>
<td>5/26 Tu 5/28 Th</td>
<td>20</td>
<td>The Budgeting Process</td>
<td>1 – 3, 5, partly 4</td>
<td>p. 907 – 932</td>
<td>Ch19 HW due</td>
</tr>
<tr>
<td></td>
<td>21</td>
<td>Flexible Budget and Performance Analysis</td>
<td>Partly 1, 2 – 5</td>
<td>p. 955 – 957 961 – 967 972 – 977</td>
<td>Ch19 HW due</td>
</tr>
<tr>
<td>6/2 Tu 6/4 Th</td>
<td>21</td>
<td>Finish ch21</td>
<td></td>
<td></td>
<td>Ch20 HW due</td>
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<td></td>
<td>22</td>
<td>Standard Costing and Variance Analysis Review for final exam</td>
<td>2 only</td>
<td>p. 999 – 1003</td>
<td>Ch21 and 22 HW due</td>
</tr>
<tr>
<td>6/8 Mon</td>
<td>MONDAY - Ch21 and 22 HW due on <strong>June 8 at 8pm.</strong></td>
<td></td>
<td></td>
<td>Ch21 and 22 HW due</td>
<td></td>
</tr>
<tr>
<td>6/9 Tu</td>
<td>Final Exam (chapters 15 – 16 &amp; 19 – 22)</td>
<td>Section 605, Tuesday, June 9, 8:45 am – 11:00 am, DPC 7601</td>
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<td>Section 607, Tuesday, June 9, 11:45 am – 2:00 pm, DPC 7601</td>
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<td>Section 609, Tuesday, June 9, 2:45 pm – 5:00 pm, DPC8209</td>
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