



ACCT 281: Accounting II (Managerial)

Location:	Jacksonville
Address:	7077 Bonneval Rd., Ste. 114 Jacksonville, FL 32216
Section:	19FALL2/ACCT/281/AFL5
Semester Credit Hours:	3
Class Day(s) and Time(s):	Tuesday 5:00 PM - 9:00 PM from October 21, 2019 to December 14, 2019

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 Course Information


Catalog Description

Application of procedures relating to transactions affecting corporations. Interpretation of financial statements for managerial purposes is emphasized.

Prerequisite: ACCT 280 (grade of C or higher in ACCT 280 is highly recommended).

 Textbooks

As part of TruitionSM, students will receive their course materials automatically as described below.

 Williams, Haka, Bettner, Carcello. (2018). *Financial and Managerial Accounting: the Basis for Business Decisions with access to Connect* (18th). McGraw Hill. eText

Bookstore Information

Visit <https://www.ccis.edu/bookstore.aspx> for details.

eText Information

If a course uses an eText, (see textbook information above) the book will be available directly in Desire2Learn (D2L) seven

days before the session begins, if registered for courses prior to that date. Upon first login to VitalSource, students should use their CougarMail email address; alternate email addresses cannot be used. More information about how to use the VitalSource platform, including offline access to eTexts, can be found in D2L.

Physical Course Materials Information

Students enrolled in courses that require physical materials will receive these materials automatically at the shipping address on file with Columbia College. Delivery date of physical materials is dependent on registration date and shipping location. Please refer to confirmation emails sent from Columbia College for more details on shipping status.

Returns: Students who drop a class are responsible for returning any physical course materials that were shipped. To initiate a return, visit [Ingram Returns](#) to generate a pre-paid return label. Materials from dropped courses must be returned within 30-days of receipt. **Failure to return physical items from a dropped course will result in a charge to the student account for all unreturned items.**

Note: Students who opt-out of having their books provided as part of [TruTitionSM](#) are responsible for purchasing their own course materials.

Technology Requirements

THIS IS A TECHNOLOGY-ENRICHED COURSE WHICH COMBINES IN-SEAT INSTRUCTION WITH ONLINE LEARNING.

Participation in this course will require the basic technology for all classes at Columbia College:

- A computer with reliable internet access
- A web browser
- Acrobat Reader
- Microsoft Office or another word processor such as Open Office

For more information, see [technical requirements](#).

Course Learning Outcomes

1. Implement the proper accounting procedures for liabilities.
2. Describe the nature and purpose of corporations.
3. Record transactions and prepare financial statements for a corporation.
4. Analyze, evaluate and interpret financial statements for management purposes.
5. Describe Job Order and Process Costing systems.

Grading

Grading Scale

Grade	Points	Percent
A	900 - 1000	90-100%
B	800 - 899	80-89%
C	700 - 799	70-79%
D	600 - 699	60-69%
F	0 - 599	0-59%

Grade Weights

Assignment Category	Points	Percent
Online Learning Activity	150	15%
In-Class Exercises	160	16%
Exams	200	20%
Project	170	17%
Quizzes	160	16%
Weekly Assignments	160	16%

Total	1000	100%
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 Schedule of Due Dates

Week 1		
Assignment	Points	Due
READ Chapter 14	--	Tuesday, October 22, 2019, 5:00 PM EST
In-Class Exercise	20	Tuesday, October 22, 2019, 8:30 PM EST
Quiz 1	20	Sunday, October 27, 2019, 11:59 PM EST
Weekly Assignment 1	20	Sunday, October 27, 2019, 11:59 PM EST
Week 2		
Assignment	Points	Due
READ Chapter 16	--	Tuesday, October 29, 2019, 5:00 PM EST
In-Class Exercise	20	Tuesday, October 29, 2019, 8:30 PM EST
Quiz 2	20	Sunday, November 3, 2019 11:59 PM EST
Weekly Assignment 2	20	Sunday, November 3, 2019, 11:59 PM EST
Week 3		
Assignment	Points	Due
CONNECT Comprehensive Assignment 1	35	Sunday, November 10, 2019, 11:59 PM CST
READ Chapter 17	--	Tuesday, November 5, 2019, 5:00 PM EST
In-Class Exercise	20	Tuesday, November 5, 2019, 8:30 PM EST
Quiz 3	20	November 10, 2019 11:59 PM EST
Weekly Assignment 3	20	Sunday, November 10, 2019, 11:59 PM EST
Week 4		
Assignment	Points	Due
READ Chapter 18	--	Tuesday, November 12, 2019, 5:00 PM EST
In-Class Exercise	20	Tuesday, November 12, 2019, 8:30 PM EST
Quiz 4	20	November 17, 2019 11:59PM EST
Weekly Assignment 4	20	Sunday, November 17, 2019, 11:59 PM EST
Midterm Examination	100	November 17, 2019 11:59 PM EST
Week 5		
Assignment	Points	Due
CONNECT Comprehensive Assignment 2	35	Sunday, November 24, 2019, 11:59 PM CST
READ Chapter 19	--	Tuesday, November 19, 2019, 5:00 PM EST
In-Class Exercise	20	Tuesday, November 19, 2019, 8:30 PM

Assignment	Points	Due
Quiz 5	20	November 24, 2019 11:59 PM EST
Weekly Assignment 5	20	Sunday, November 24, 2019, 11:59 PM EST
Week 6		
Assignment	Points	Due
CONNECT Comprehensive Assignment 3	40	Sunday, December 1, 2019, 11:59 PM CST
READ Chapter 20	--	Tuesday, November 26, 2019, 11:59 PM EST
In-Class Exercise	20	Tuesday, November 26, 2019, 8:30 PM EST
Quiz 6	20	Sunday, December 1, 2019, 11:59 PM EST
Weekly Assignment 6	20	Sunday, December 1, 2019, 11:59 PM EST
Week 7		
Assignment	Points	Due
CONNECT Comprehensive Assignment 4	40	Sunday, December 15, 2019, 11:59 PM CST
READ Chapter 21	--	Tuesday, December 3, 2019, 5:00 PM EST
In-Class Exercise	20	Tuesday, December 3, 2019, 8:30 PM EST
Quiz 7	20	Sunday, December 8, 2019, 11:59 PM EST
Weekly Assignment 7	20	Sunday, December 8, 2019, 11:59 PM EST
Week 8		
Assignment	Points	Due
READ Chapter 24	--	Tuesday, December 10, 2019, 5:00 PM EST
In-Class Exercise	20	Tuesday, December 10, 2019, 8:30 PM EST
Quiz 8	20	Sunday, December 15, 2019, 11:59 PM EST
Weekly Assignment 8	20	Sunday, December 15, 2019, 11:59 PM EST
Final Examination	100	Sunday, December 15, 2019, 11:59 PM EST
Project	170	Sunday, December 15, 2019, 11:59 PM EST
Total Points: 1000		

Assignment Overview

Online Learning Activity

In this course, there are 4 weekly comprehensive assignments completed in CONNECT. Their total worth is 15% of your final course grade. CONNECT Comprehensive Assignments 1 and 2 require you to prepare a comprehensive income statement, statement of retained earnings, and the statement of financial position. The major focus is on how comprehensive net income is

disclosed within each of these financial statements. CONNECT Comprehensive Assignments 3 and 4 allow you to develop an understanding of the information contained in the financial statements of a publicly traded company. CONNECT Comprehensive Assignment 3 will involve the analysis of a company's liquidity, and CONNECT Comprehensive Assignment 4 will involve the analysis of the trend in its profitability. Comprehensive Assignments are due by 11:59 pm CT Sunday during Weeks 3, 5, 6, and 7.

Assignments

Assignments include In-Class Exercises and Weekly Assignments. In-Class Exercises will be due at 8:30 PM EST before class ends. Weekly assignments will consist CONNECT problems of chapter material reviewed during the week.

Examinations

Examinations, such as Quizzes, Midterm, and Final will be given online. Quizzes will be due weekly.

Course Outline

Click on each week to view details about the activities scheduled for that week.

Week 1:

READ Chapter 14

Chapter 14: Financial Statement Analysis

Tools for Analysis

Measures of Liquidity and Credit Risk

Measures of Profitability

Ethics, Fraud, & Corporate Governance

In-Class Exercise

Chapter 14: Financial Statement Analysis

Illustration: Seaclyff Company

In-class exercise will be selected during lecture

Quiz 1

Chapter 14: Financial Statement Analysis

20 random, multiple choice questions from the chapter

Quizzes are available Monday 12:00 AM EST - Sunday 11:59 PM EST

Weekly Assignment 1

Chapter 14: Financial Statement Analysis

Chapter problems assigned weekly to be completed and submitted by Sunday, 11:59 PM EST

Week 2:

READ Chapter 16

Chapter 16: Management Accounting

Basic Framework

Accounting for Manufacturing Operations

Ethics, Fraud, & Corporate Governance

In-Class Exercise

Chapter 16: Management Accounting

Illustration: Conquest, Inc.

In-class exercise will be selected during lecture

Quiz 2

Chapter 16: Management Accounting

20 random, multiple choice questions from the chapter

Quizzes are available Monday 12:00 AM EST - Sunday 11:59 PM EST

Weekly Assignment 2

Chapter 16: Management Accounting

Chapter problems assigned weekly to be completed and submitted by Sunday, 11:59 PM EST

Week 3:

CONNECT Comprehensive Assignment 1

READ Chapter 17

Chapter 17: Job Order Cost System & Overhead Allocation

Cost Accounting Systems

Job Order Costing

Activity-Based Costing (ABC)

Ethics, Fraud, & Corporate Governance

In-Class Exercise

Chapter 17: Job Order Cost System & Overhead Allocation

Illustration: Oak & Glass Furniture Co.

In-class exercise will be selected during lecture

Quiz 3

Chapter 17: Job Order Cost System & Overhead Allocation

20 random, multiple choice questions from the chapter

Quizzes are available Monday 12:00 AM EST - Sunday 11:59 PM EST

Weekly Assignment 3

Chapter 17: Job Order Cost System & Overhead Allocation

Chapter problems assigned weekly to be completed and submitted by Sunday, 11:59 PM EST

Week 4:

READ Chapter 18

Chapter 18: Process Costing

Production of Goods & Services and Costing Systems

Process Costing

Ethics, Fraud, & Corporate Governance

In-Class Exercise

Chapter 18: Process Costing

Illustration: Rain Tree Cola

In-class exercise will be selected during lecture

Quiz 4

Chapter 18: Process Costing

20 random, multiple choice questions from the chapter

Quizzes are available Monday 12:00 AM EST - Sunday 11:59 PM EST

Weekly Assignment 4

Chapter 18: Process Costing

Chapter problems assigned weekly to be completed and submitted by Sunday, 11:59 PM EST

Midterm Examination

Cumulative Chapters 14,16,17,18

40 random, multiple choice questions from chapters 14, 16, 17, and 18.

Midterm exam will open Monday 12:00 AM EST through Sunday 11:59 PM EST

Week 5:

CONNECT Comprehensive Assignment 2

READ Chapter 19

Chapter 19: Costing and The Value Chain

The Value Chain

Activity-Based Management

Target Costing Process

Just-in-Time Inventory

Total Quality Management (TQM) and the Value Chain

Ethics, Fraud, & Corporate Governance

In-Class Exercise

Chapter 19: Costing and The Value Chain

Illustration: Boards & More, Inc.

In-class exercise will be selected during lecture

Quiz 5

Chapter 19: Costing and The Value Chain

20 random, multiple choice questions from the chapter

Quizzes are available Monday 12:00 AM EST - Sunday 11:59 PM EST

Weekly Assignment 5

Chapter 19: Costing and The Value Chain

Chapter problems assigned weekly to be completed and submitted by Sunday, 11:59 PM EST

Week 6:

CONNECT Comprehensive Assignment 3

READ Chapter 20

Chapter 20: Cost-Volume-Profit Analysis

Cost-Volume Relationships

Cost Behavior and Operating Income

Ethics, Fraud, & Corporate Governance

In-Class Exercise

Chapter 20: Cost-Volume-Profit Analysis

Illustration: SnowGlide Company

In-class exercise will be selected during lecture

Quiz 6

Chapter 20: Cost-Volume-Profit Analysis

20 random, multiple choice questions from the chapter

Quizzes are available Monday 12:00 AM EST - Sunday 11:59 PM EST

Weekly Assignment 6

Chapter 20: Cost-Volume-Profit Analysis

Chapter problems assigned weekly to be completed and submitted by Sunday, 11:59 PM EST

Week 7:

CONNECT Comprehensive Assignment 4

READ Chapter 21

Chapter 21: Incremental Analysis

Challenge of Changing Markets

Concept of Relevant Cost Information

Incremental Analysis in Common Business Decisions

Ethics, Fraud, & Corporate Governance

In-Class Exercise

Chapter 21: Incremental Analysis

Illustration: Computex, Inc.

In-class exercise will be selected during lecture

Quiz 7

Chapter 21: Incremental Analysis

20 random, multiple choice questions from the chapter

Quizzes are available Monday 12:00 AM EST - Sunday 11:59 PM EST

Weekly Assignment 7

Chapter 21: Incremental Analysis

Chapter problems assigned weekly to be completed and submitted by Sunday, 11:59 PM EST

Week 8:

READ Chapter 24

Chapter 24: Standard Cost Systems

Standard Cost Systems

Ethics, Fraud, & Corporate Governance

In-Class Exercise

Chapter 24: Standard Cost Systems

Illustration: Brice Mills in Moscow, Idaho

In-class exercise will be selected during lecture

Quiz 8

Chapter 24: Standard Cost Systems

20 random, multiple choice questions from the chapter

Quizzes are available Monday 12:00 AM EST - Sunday 11:59 PM EST

Weekly Assignment 8

Chapter 24: Standard Cost Systems

Chapter problems assigned weekly to be completed and submitted by Sunday, 11:59 PM EST

Final Examination

Cumulative Chapters 19,20,21,24

40 random, multiple choice questions from chapters 19, 20, 21, and 24

Final exam will open Monday 12:00 AM EST through Sunday 11:59 PM EST

Project

Paper, Presentation, Spreadsheet

The CFO Project

+ Additional Resources

Online databases are available at library.ccis.edu. You may access them using your CougarTrack login and password when prompted.

Technical Support

If you have problems accessing the course or posting your assignments, contact your instructor, the Columbia College Technology Solutions Center, or the D2L Helpdesk for assistance. If you have technical problems with the VitalSource eText reader, please contact VitalSource. Contact information is also available within the online course environment.

- Columbia College Technology Solutions Center: CCHelpDesk@ccis.edu, 800-231-2391 ex. 4357
- D2L Helpdesk: helpdesk@d2l.com, 877-325-7778
- VitalSource: support@vitalsource.com, 1-855-200-4146

Online Tutoring

Smarthinking is a free online tutoring service available to all Columbia College students. Smarthinking provides real-time online tutoring and homework help for Math, English, and Writing. Smarthinking also provides access to live tutorials in writing and math, as well as a full range of study resources, including writing manuals, sample problems, and study skills manuals. You can access the service from wherever you have a connection to the Internet. I encourage you to take advantage of this free service provided by the college.

Access Smarthinking through CougarTrack at [Students -> Academics -> Resources](#).

! Columbia College Policies and Procedures

The policies set forth in the **Policy Library** are the current official versions of College policies and supersede and replace any other existing or conflicting policies covering the same subject matter. For more information on policies applicable to students, see **Student Policies**. For more information on policies applicable to the entire Columbia College community, see **College-Wide Policies**.

Students are expected to read and abide by the College policies. Policies of particular interest to students include, but not limited to the following:

- Graduate Grading Policy
- Undergraduate Grading Policy
- Registration Policy and Procedures
- Withdrawal Policy
- Alcohol and Other Drugs Policy
- Family Educational Rights and Privacy Act (FERPA)

Additional Policies:

Academic Integrity and Plagiarism

Academic integrity is a cumulative process that begins with the first college learning opportunity. Students are responsible for

knowing and abiding by the [Academic Integrity Policy and Procedures](#) and may not use ignorance of either as an excuse for academic misconduct. Additionally, all required papers may be submitted for textual similarity review to Turnitin.com for the detection of plagiarism. All submitted papers may be included in the Turnitin.com reference database for the purpose of detecting plagiarism. This service is subject to the Terms and Conditions of Use posted on the Turnitin.com site.

Disability Resources

If you have a disability that requires an accommodation, please speak with the instructor and consult the [Student Accessibility Resources](#) office. Student Accessibility Resources staff will determine appropriate accommodations and will work with your instructor to make sure these are available to you. To find additional information, see our [ADA and Section 504 Policy for Students](#).

Notice of Non-Discrimination and Equal Opportunity:

The College has a process through which students, faculty, staff and community members who have experienced or witnessed incidents of discrimination, harassment, or retaliation on the basis of protected status, can report their experiences to a College official. For more information, see our [Non-Discrimination and Equal Opportunity Policy and Complaint Resolution Procedure](#).

Title IX and Sexual Misconduct

The College is committed to addressing the issues of discrimination, harassment and sexual misconduct in the educational and workplace landscape and will continue to modify policies, procedures and prevention efforts as needed. For more information, see the College's [Title IX and Sexual Misconduct Policy](#).

Course Policies and Procedures:

Attendance Policy

Columbia College students are expected to attend all classes and laboratory periods for which they are enrolled.

For classes with an online component, attendance for a week includes submitting any assigned online activity. Assigned activities are scheduled prior to the course commencing. Assigned activity due dates are subject to change based on actual course progression and will be adjusted as necessary. Attendance for the week is based upon the date work is submitted. A class week is defined as the period of time between Monday and Sunday (except for week 8, when the work and the course will end at 11:59 PM Central Time on Saturday.) The course and system deadlines are based on the Central Time Zone.

Students are directly responsible to instructors for class attendance and work missed during an absence for any cause. If absences jeopardize progress in a course, the College reserves the right to drop or withdraw students from classes. For additional information, see the Administrative Withdrawal for Non-Attendance heading in the [Withdrawal Policy](#).

CougarMail

All students are provided a CougarMail account when they enroll in classes at Columbia College. You are responsible for monitoring email from that account for important messages from the College and from your instructor.

Students should use email for private messages to the instructor and other students. The class discussions are for public messages so the class members can each see what others have to say about any given topic and respond.

Late Assignment Policy

All classes rely on participation and a commitment to your instructor and your classmates to regularly engage in the reading, discussion and writing assignments. You must keep up with the schedule of reading and writing to successfully complete the class.

No late assignments will be accepted without the prior approval of the instructor.

Acceptance of a late assignment is at the discretion of the instructor.

Make-up examinations may be authorized for students who miss regularly-scheduled examinations due to circumstances beyond their control. Make-up examinations must be administered as soon as possible after the regularly scheduled examination period and must be administered in a controlled environment.

Student Conduct

All Columbia College students, whether enrolled in a land-based or online course, are responsible for behaving in a manner consistent with Columbia College's [Student Conduct Code](#) and [Acceptable Computing Use Policy](#). Students violating these policies or any other College policy will be referred to the office of Student Affairs and/or the office of Academic Affairs for possible disciplinary action. The Student Code of Conduct, the [Student Behavioral Misconduct Policy and Procedures](#), and the Acceptable Computing Use Policy can be found in the Policy Library at ccis.edu/policies. The adjunct faculty member maintains the right to manage a positive learning environment all students must adhere to the conventions of online etiquette when enrolled in a course with an online component.

