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| COB logo 2x1b  **East Tennessee State University** | PRINCIPLES OF ACCT II: ACCT-2020 Spring 2025 Dr. Gary G. Berg 106 Sam Wilson Hall 439-5336 E-mail: [BERGG@MAIL.ETSU.EDU](mailto:BERGG@MAIL.ETSU.EDU) Homepage: [Http://BERGG.ETSU.EDU](http://bergg.etsu.edu/) |  |

Time: M 7:00 - 9:45(section 202)   
Room: **Sam Wilson** 209

Office Hours: M 5:30 – 6:45

I am usually in the office most mornings if you need to see me

**Note:**

This is a **tentative syllabus** and **subject to revision** as deemed necessary by the instructor (**material coverage dates and exam dates included**). These revisions, if necessary, will be announced in class and in most cases will be emailed to students. Absent students bear the responsibility for determining if revisions have been made and are responsible for incorporating these revisions in the class material.

**Revisions are highly likely**

**Prerequisite**:

Successful completion of ACCT 2010 (grade of C or higher).

**Required** **Text/Materials**:

1) *Financial & Managerial Accounting*, 8th Edition, by Horngren, Harrison, and Oliver with *MyAccountingLab* access code.

- Will cover chapters 12-15 from Financial & 1-5, 7-9, 11 from Managerial

2) Access to your ETSU e-mail account.

3) Pearson’s *MyAccountingLab* online homework system (part of the book purchase).

**Course Description**:

A study of management accounting including the remainder of financial accounting (long-term liabilities, stockholder’s equity, financial statement analysis, job order and process costing, cost-volume-profit analysis, flex budgeting, cost of quality, capital investment decisions, planning and control, and managerial decision-making in service and manufacturing environments).

**Course** **Objective**:

To give the student a basic background in accounting that will enable the continuation of study and understanding of business. A basic background in accounting including:

* Familiarization with accounting terminology;
* Understanding the accounting equation;
* Finish ACCT 2010 by understanding long-term liabilities & stockholders’ equity
* Preparing and interpreting financial statements;
* Using accounting data for internal decision making; and
* Utilizing spreadsheets for calculations and analysis of financial data

**Student responsibilities:**

You are preparing for a career as a business/accounting professional. You need to develop, now, the habits that will benefit you in your future career as a business/accounting professional. These habits include:

1. Taking responsibility for your learning.

1. Come to class prepared (do assigned readings and exercises prior to class).
2. Turn assignments in on time (**late assignments** **will not be accepted**).
3. Ask questions if you do not understand
4. The only way to learn accounting is to keep up with the assignments; the only way to keep up is to attend class. **Do NOT get behind; "cramming" does not work in accounting.**
5. Taking responsibility for your professional development.
6. Become involved in professional organizations such as the IMA and Tennessee Society of CPA's, APICS, AMA, etc.

* These represent good networking opportunities

1. Become involved in professional student organizations (BETA ALPHA PSI, Delta Sigma Pi).

3. **Conduct yourself in a professional manner**.

**ADDITIONAL Notes**

1. **Classroom basics**

* **Class Arrival/departure:** If you cannot arrive to class on time and/or if you need to leave early, you have an obligation to minimize classroom disruption. Please enter and depart class from entrance at the back of the room (**If Applicable**), and sit in the back of the room. This will minimize disruption of the class.
* **Cell Phones:** Turn them off. If you cell phone rings during class, you will be asked to leave. I realize that at times there may be a legitimate reason for needing your phone to be on during class time. In such cases, Please let me know prior to class.

1. **Grading Basis** (subject to change)
   1. **NOTE**: You will receive the grade you earn**.** There is no extra credit in the business world and there is **no extra credit in this class.**
   2. **Exams 80%**

Exam #1

Exam #2

Exam #3

Exam #4 (may be a Comprehensive Final (?)

* Exams are designed to test your understanding of the material, not what you have memorized. Not all exam problems will be a mirror image of homework problems. In some cases exam problems will be similar to, but not exactly like homework problems.
* There will be **NO** individual make-up exam. In the event of an **excused** absence from an exam, the **grade achieved on** a **comprehensive final** will be substituted. Unexcused absences will receive an exam grade of **zero**
* **Failure to contact me personally prior to exam will be considered an unexcused absence. Voice mail and email are not acceptable contacts.**
* **Any student athlete or student who will miss an exam for University purposes must let me know prior to the exam and provide appropriate documentation. Failure to do so will be considered an unexcused absence.**

1. **MyLab Assignments 20%**

**Grading Scale**

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| --- | --- | --- | --- |
| A >=93  A- >=90 <93 | B+ >=87 <90  B >=83 <87  B- >=80 <83 | C+ >=77 <80  C >=73 <77  C- >=70 <73 | D+ >=67 <70  D >=60 <67  F <60 |

3. **Exams**

1. There will be **NO** individual make-up exam. In the event of an excused absence from an exam, the **grade achieved** **on** a **comprehensive final** will be substituted. Unexcused absences will receive an exam grade of **zero**. Failure to notify instructor that you will be missing exam will in most cases be considered an unexcused absence and will result in an exam grade of **zero**.
2. Calculators
   1. Standard calculators will be provided for each exam
   2. Use of **cell phones for calculator** will **not** be **permitted**
   3. **Cell phones are not permitted on table top during exams.**

**4. MyLab Assignments**

1. Each chapter will have assignments on the MyLab site
2. All assignments will have a submission deadline(**date and time**)
   1. **Late assignments will not be accepted**
   2. **Any assignment that misses the deadline will receive a grade of zero**

5 **Academic misconduct** will not be tolerated. Any incident of academic misconduct will be dealt with in accordance with Departmental, College, and University Regulations.

**6. Important dates to remember**:

Last day to drop a class: Tuesday March 11

Last day to withdraw: Tuesday April 29.

**TENTATIVE CLASS SCHEDULE AND ASSIGNMENTS (subject to change)**

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| **Week** | **DATE** | CHAPTER | **TOPIC** | **MY lab Assignments**  **Due dates** |
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| **1** |  |  |  |  |
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| **2** | **01-27** | **12** | Long-Term Liabilities | **02-02** |
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| **3** | **02-03** | **13** | **Equity** | **02-09** |
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| **4** | **02-10** | **14** | **Stmt Cash Flows**  **(02-09) Exam 1** | **02-16** |
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| **5** | **02-17** | **15** | **Financial Statement Analysis** | **02-23** |
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| **6** | **02-24** | **M1** | **Intro to Managerial Accounting**  **(02-23) Exam 2** | **03-02** |
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| **7** | **03-03** | **M2** | **Job Order costing** | **03-09** |
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| **8** | **03-10** | **M3** | **Process Costing** | **03-16** |
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| **9** | **03-17 03-23 Spring Break** | | | |
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| **10** | **03-24** | **M4**  **4-25 thru 4-31** | **Cost of Quality** | **03-23** |
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| **11** | **03-31** | **M5** | **CVP**  **(03-30) Exam 3** | **03-30** |
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| **12** | **04-07** | **M7** | **Budgeting** | **04-06** |
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| **13** | **04-14** | **M8** | **Flex Budget & Sandard Costs** | **04-13** |
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| **14** | **04-21** | **M9**  **9-1 thru 9-6**  **9-12 thru 9-19** | **Responsibility Accounting** | **04-20** |
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| **15** | **04-28** | **M11** **1-14, 20,21,25-28,42,43,46,53,57** | **Capital Budgeting** | **04-27** |
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| **16** | **05-05** | **Final**  **6:00 - 8:00 if room available**  **8:10 – 10 -10** | |  |
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| MyLab | Accounting

Student Registration Instructions

**To register for ACCT 2020-202 Berg Spring 2025:**

1. Go to <https://mlm.pearson.com/enrollment/berg98653>
2. Sign in with your Pearson student account or create your account.

For Instructors creating a Student account, do not use your instructor credentials.

1. Select any available access option, if asked.

**»** Enter a prepaid access code that came with your textbook or from the bookstore.

**»** Buy instant access using a credit card or PayPal.

**»** Select **Get temporary access without payment**.

1. Select **Go to my course**.
2. Select **ACCT 2020-202 Berg Spring 2025** from My Courses
   1. If you contact Pearson Support, give them the course ID: berg98653

**To sign in later:**

1. Go to [https://mlm.pearson.com](https://mlm.pearson.com/)
2. Sign in with the same Pearson account you used before.
3. Select **ACCT 2020-202 Berg Spring 2025** from My Courses.