

This course is available for student registration only after the approval process has been completed.

SUBJECT EAC COURSE NO. 2212 CREDIT HOURS 3 TERM TO BE ADDED TO THE FILE Spring 2008  
Alpha Prefix (e.g., CSE) Number Choice (e.g., 1301) (e.g., Fall 2006)

CLASS HOURS 45 LECTURE HOURS 45 LAB HOURS \_\_\_\_\_ CONTACT HOURS (CEU ONLY) \_\_\_\_\_

DEPARTMENT University College SCHEDULE TYPE virtual classroom  
(e.g., Computer Sciences) (e.g., Lecture, Lab or Special Project)

- COLLEGE OF AERONAUTICS-23     COLLEGE OF PSYCHOLOGY AND LIBERAL ARTS-25  
 COLLEGE OF BUSINESS-24     COLLEGE OF SCIENCE-26  
 COLLEGE OF ENGINEERING-01     UNIVERSITY COLLEGE EXTENDED STUDIES-27

COMPUTER TITLE Restricted to 25 characters, including spaces Accounting Principles 2

CATALOG TITLE Principles of Accounting 2

CATALOG DESCRIPTION OF COURSE Limited to 350 characters, including spaces

Continues ECA 2211, with particular emphasis on understanding the role of accounting in product costing, costing for quality, cost-justifying investment decisions, and performance evaluation and control of human behavior

In addition, you may attach a course syllabus and/or more detailed description.

- RESTRICTIONS
- Prerequisite ECA 2211 \_\_\_\_\_  Corequisite \_\_\_\_\_  
Course Number Course Number
- Prerequisite \_\_\_\_\_  Corequisite \_\_\_\_\_  
Course Number Course Number
- Prerequisite \_\_\_\_\_  Corequisite \_\_\_\_\_  
Course Number Course Number

- GRADES TO BE ISSUED
- A, B, C, D, F  
 A, B, C, D, F, CEU  
 CEU  
 S, U  
 P, F  
 Other \_\_\_\_\_

ADDITIONAL RESTRICTION \_\_\_\_\_  
(e.g., Major, Class Level, Department Head Approval)

If this course replaces a course currently offered in BANNER, please indicate old course information

SUBJECT Alpha Prefix (e.g., CSE) \_\_\_\_\_ COURSE NO. (e.g., 1301) \_\_\_\_\_

**APPROVALS: Upon completion of appropriate department approvals, submit form to Chair, Graduate Council, or Chair, Undergraduate Curriculum Committee for approval below and forward to Catalog Director.**

[Signature] San M. Bonhomme 9-14-06  
Originator Date Chair, Graduate Council Date

\_\_\_\_\_  
Department Head/Program Chair OR

\_\_\_\_\_  
Dean or Associate Dean Date Chair, Undergraduate Curriculum Committee Date

**CATALOG DIRECTOR**

These changes/additions have been made for the \_\_\_\_\_  
 University/Extended Studies Catalog and entered into the  
 BANNER term named above.

\_\_\_\_\_  
Catalog Director Date

**REGISTRAR'S USE ONLY**

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 SCARRES \_\_\_\_\_ Operator Init \_\_\_\_\_ Date \_\_\_\_\_

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## EAC 2212 – Accounting Principles 2

Syllabus Spring 2008

**Course Objective:** ACCOUNTING PRINCIPLES 2 continues ECA 2211, with particular emphasis on understanding the role of accounting in product costing, costing for quality, cost-justifying investment decisions, and performance evaluation and control of human behavior. Prerequisites: ECA 2211.

### **Course Requirements:**

- Text Accounting, 6<sup>th</sup> edition, by H Horngren, Harrison, and Bamber, Prentice-Hall, 2005
- Enrollment to this class on Blackboard at: <http://fit.blackboard.com>
- Computer, internet, and printer access; basic calculator

### **Student Responsibilities:**

#### ▪ Attendance

You are expected to come to the virtual class (and chat rooms), and also to be prepared. That means bringing your textbook, calculator, homework and paper/pen. Material not found in the text will be discussed in lectures and tested on exams. Announcements or changes to the schedule will also be made during class time and absence will not excuse your responsibility.

#### ▪ Complete Assignments

Class lecture will be a brief overview of concepts and discussions relative to the topics of the chapter. It is each student's responsibility to **read** the textbook chapters and the related materials available in Blackboard, complete their own notes, and make their best attempt to answer all questions assigned. Class activities and discussions are meant to be supplemental and should not be considered sufficient preparation for tests.

#### ▪ Review Blackboard for updated Schedule with latest Assignments and Announcements

A tentative class schedule is provided below as a general reference. Each class works at its own pace and for that reason I may make adjustments to the schedule including changes in assignments. You are responsible for the most recent requirements announced during virtual class, subsequently posted on Blackboard.

#### ▪ Actively Participate

During virtual class meetings or chats and with your team; this means ask questions, share examples, and get involved in discussions. Your individual grade is weighed by both your attendance and your participation effort. Failure to participate, including coming to class without your homework, will affect your grade and in some cases those of your fellow classmates.

#### ▪ Appropriate Class Behavior during activities

There are many activities and group interactions during our class. Staying focused on the task and extending some common courtesy to other teams will ensure that everyone completes the work and more importantly receives the full value intended by the exercise.

### **Grading Policy:**

Grading for this course includes both participation (25%), and test results (75%).

#### (1) Participation Grade

Points earned throughout the semester from participating in teams (up to 100 points):

Team Exercises	5 @ 10 points
Team Assignments	5 @ 10 points

Individual performance evaluations completed by team members and the instructor at the end of the semester determine the % of team points individuals earn for their contribution using the average scores received.

#### (3) Test Grades

Exam 1	Chapters 14-18	100 points
Exam 2	Chapters 19-22	100 points
Exam 3	Chapters 23-26	100 points

#### Final Grade

Results of the 4 required grades above are weighed equally at 25% to determine the final letter grade earned using the scale shown below. Missing grades will be automatically included as "0".

A = 90 or more
B = 80 to 89
C = 70 to 79
D = 60 to 69
F = 59 or less

**\*\*\*Students are advised to take special note of the following related to grades for this class\*\*\***

Expect strict adherence to the grading scale, an 89 is a B not an A.

Missed exams or assignment due dates result in grades of "0" regardless of reason for absence or delay.

Instructor has sole discretion regarding acceptance of late work, make ups or extra credit opportunities.

*Tentative Course Schedule (ECA2212 Spring 2008)*

Date	Week # - Homework Due	Expected Class Activities
TBD	1	Introduction to Course & Review of Financial Accounting
TBD	Read Chapter 14 & complete S14-7; P14-5A; P14-2B	Chapter 14 / Create Teams
TBD	2	Chapter 15
TBD		Chapter 16
TBD	3	Chapters 17 & 18
TBD		Test (14-18)
TBD	4	Chapter 19
TBD		Chapter 20
TBD	5	Chapter 21
TBD		Chapter 22
TBD	6	Test (19-22)
TBD		Chapter 23
TBD	7	Chapter 24
TBD		Chapter 25
TBD	8	Chapter 26
TBD	(Finals)	Test (23-26)