



## Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>

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**Semester:** Spring

**Year:** 2025

**Course Prefix:** ACC

**Course and Section #:** 2120-X04

**Course Title:** Principles of Accounting II

**Credits:** 3

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### ***Course Description***

Teaches technical accounting concepts from both financial and managerial accounting. Includes generally accepted accounting principles (GAAP) to support understanding of the accounting cycle and financial statements. Includes managerial accounting topics such as costing methods, budget preparation, and performance evaluation tools.

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### ***Course Attributes***

This course has the following attributes:

- General Education Requirements
- Global/Intercultural Graduation Requirements
- Writing Enriched Graduation Requirements
- Discipline Core Requirements in Program
- Elective Core Requirements in Program
- Open Elective

Other: *Click here to enter text.*

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### ***Instructor Information***

**Instructor Name:** Jeff Williams

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### ***Student Learning Outcomes***

1. Explain the concepts and principles relating to the accounting cycle
  2. Define the accounting equation and the form of financial statements
  3. Summarize U.S. GAAP for assets, liabilities, and equity accounts
  4. Explain the different costing models which would impact business decision making
  5. Construct a master budget and describe its use for short- and long-term decision making
  6. Calculate performance measures and evaluate financial statements
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### ***Course Materials and Texts***

1. Textbooks
  - a. Custom Textbook from McGraw Hill combining the following two books
    - i. J. D. Spiceland, W. Thomas, and D. Herrmann (2022), *Financial Accounting*. New York: McGraw Hill, 6<sup>th</sup> edition.
    - ii. R. H. Garrison, E. W. Noreen, and P. C. Brewer (2024), *Managerial Accounting*. New York: McGraw Hill, 18<sup>th</sup> edition.

2. Textbook software – McGraw-Hill Connect
  3. Calculator
  4. Computer
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## ***Course Requirements***

### **Course Assignments, Assessments, and Grading Policy**

1. Video Quizzes – Video Lectures with simple embedded quiz questions. On average, 4 quizzes per week. (7% of grade)
  2. Participation – Students complete practice problems twice a week and upload their work. This (6% of grade)
  3. Homework – Weekly practice problems related to the module we covered that week. (18% of grade)
  4. Comprehensive Project – Analyze a real company’s 10-K and submit an audio recording of their findings. (5% of grade)
  5. Quizzes – A short assessment covering the concepts related to the module we covered that week. (9% of grade)
  6. Exams – Four longer assessments covering multiple modules (includes final exam). (54% of grade)
  7. Student Rating of Instructor – Student submits receipt demonstrating completed Student Rating of Instruction. (1% of grade)
  8. Grading Policy  
A = 93-100    B- = 80-82.9    D+ = 67-69.9  
A- = 90-92.9    C+ = 77-79.9    D = 63-66.9  
B+ = 87-89.9    C = 73-76.9    D- = 60-62.9  
B = 83-86.9    C- = 70-72.9    E = 0-59.9
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### **Required or Recommended Reading Assignments**

Lecture videos are the primary content delivery method outside of class. So, I don’t require textbook reading. However, if students were to complete reading for this class, it would be reading the textbook chapters associated with the lectures below.

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### **General Description of the Subject Matter of Each Lecture or Discussion**

- Module 1 – Accounting Equation and Accounting Cycle (Financial book Chapters 2 and 3)
  - Module 2 – Cash (Financial book Chapter 4)
  - Module 3 – Accounts Receivable and Notes Receivable (Financial book Chapter 5)
  - Module 4 – Inventory (Financial book Chapter 6)
  - Module 5 – Job Order Costing (Managerial book Chapters 2 and 3)
  - Module 6 – Activity Based Costing (Managerial book Chapter 7)
  - Module 7 – Long-term Assets and Current Liabilities (Financial book Chapters 7 and 8)
  - Module 8 – Long-term Liabilities and Stockholders’ Equity (Financial book Chapters 9 and 10)
  - Module 9 – Budgeting and Variances (Managerial book Chapters 8, 9, and 10)
  - Module 10 – Performance Evaluation and Financial Statement Analysis (Managerial Book Chapter 11 and Financial Book Chapter 12)
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## ***Required Course Syllabus Statements***

## Generative AI

The use of Artificial Intelligence (AI) can significantly enhance your learning experience, and you may use it to strengthen your understanding of material for our course. For example, you can ask “ChatGPT” something like the following question: “Can you please explain to me why dividends reduce retained earnings of a company?” However, it is not appropriate to “copy and paste” a homework, quiz, or exam question into an AI tool to have it solve the question for you. As a cautionary note, you should recognize that AI such as ChatGPT, Google Bard, etc., is prone to making errors, especially for contexts, problems, and questions that require mathematical calculations.

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## Using Remote Testing Software

This course does not use remote testing software.

This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers’ immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

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## *Required University Syllabus Statements*

### Accommodations/Students with Disabilities

Students needing accommodations due to a disability including temporary and pregnancy accommodations may contact the UVU [Accessibility Services](#) at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu) or 801-863-8747. Accessibility Services is located on the Orem Campus in BA 110. Deaf/Hard of Hearing students requesting ASL interpreters or transcribers should contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at [DHHservices@uvu.edu](mailto:DHHservices@uvu.edu). DHH is located on the Orem Campus in BA 112.

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### Academic Integrity

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

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## **Equity and Title IX**

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – [TitleIX@uvu.edu](mailto:TitleIX@uvu.edu) – 800 W University Pkwy, Orem, 84058, Suite BA 203.

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## **Religious Accommodation**

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu). If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.