

Three Rivers Community College
Principles of Financial Accounting II (ACC 112) – 4 Credits

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Prerequisite

Principles of Financial Accounting 111 (ACC 111)

Course Description

A continuation of the study of accounting theory and practice, that includes an introduction to partnerships, corporations, and the analysis of financial statements.

Instructional Methodology

The primary method of instruction will be classroom lectures and problem solving.

Required Materials

Fundamental Accounting Principles: 16th Edition. Larson, Wild, Chiappetta. McGraw-Hill Irwin 2002.
Working Papers
Calculator
Study Guide (Optional)

Grading and Overall Evaluation

The grading policy is as stated in the Manual of Policy and Procedures on Grades and Quality Points. Five exams will be given. The lowest grade, except for the last examination, will be dropped. If an exam is missed, it will count as the dropped exam.

Point/Grade Distribution:

A	94-100	C	73-76
A-	90-93	C-	70-72
B+	87-89	D+	67-69
B	83-86	D	63-66
B-	80-82	D-	60-62
C+	77-79	F	59 or less

Attendance Policy

This course is designed such that students will benefit not only from the text but also from class attendance and participation. You are therefore expected to attend class regularly. If you are late for class or must leave early please take a seat near the door.

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Withdrawal Policy

A student who finds it necessary to discontinue a course must complete a "Withdrawal Request Form". Students may withdraw from class without the instructor's signature through the tenth week of class. The signature of the instructor or advisor is required from the eleventh week until the thirteenth week. Students who do not withdraw, but stop attending will be assigned an "F" signifying a failing grade. The Registrar handles withdrawals.

Disabilities Statement

If you have a hidden or visible disability that requires classroom or test-taking modifications, please see me as soon as possible. If you have not already done so, please be sure to register with John Perch, Disabled Student Counselor.

Academic Dishonesty and Behavior

Conduct that has as its intent to effect the false representation of a student's academic performance, and/or knowingly and intentionally assisting another student to do so in any way constitutes academic dishonesty. In the event of this, I reserve the right to award an "F" for the course to one or both individuals.

Disruptive behavior also will not be tolerated. These students will be removed from the course if the problem is not corrected. Please exhibit classroom etiquette and put any electronic paging devices or cell phones in the off or silent mode.

Extra Credit

Extra credit for additional course work and/or community service is available.

Course Revisions

This syllabus has been prepared as accurately as possible; however, it is subject to revision at my discretion. Each student is responsible for staying informed of all assignments, requirements, and revisions if any should occur.