

SYLLABUS

Principles of Accounting II

(ACC 112, 4 credits)

Wednesday 5:45-9:15

Fall 2006

Three Rivers Community-Technical College
Norwich, CT 06360

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Instructor

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COURSE DESCRIPTION

This course is a continuation of the study of accounting theory and practice, an introduction to partnerships, corporations and the analysis of financial statements. The course consists of four lecture hours. Prerequisite: ACC 111.

INSTRUCTIONAL METHODS AND REQUIRED MATERIALS

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

Required text: Principles of Financial Accounting: Needles & Powers, Houghton-Mifflin, 2005

Working Papers

Calculator

Study Guide (Optional)

COURSE OBJECTIVES

Specific Goals: To further develop your knowledge of accounting and how it relates to the preparation of financial statements, while applying the basic accounting concepts and principles.

GRADING AND MAKE-UP POLICIES AND OVERALL EVALUATION

The grading policy will be the same as stated in the manual of Policy and Procedures on Grades and Quality Points. Four exams will be given that will count towards 100% of your final grade. A writing assignment will be worth 5 extra exam grade points. Failure to complete the writing assignment will have a negative 10-point impact on grade. At the discretion of your instructor, failure to complete all homework assignments and lack of positive class participation can have a negative impact on your grade.

Point and Grade distribution is as follows:

93 = A	77 = C+
90 = A-	73 = C
87 = B+	70 = C-
83 = B	67 = D+
80 = B-	63 = D
	60 = D-

Below 60 = F

If a test is missed, a makeup will not be allowed. A cumulative exam will be offered to those students who have missed a test or are unhappy about a test grade. The exam will count as the missed test or replace your lowest test grade.

WRITING ASSIGNMENT

Each student is required to summarize an article from a financial publication (Journal of Accountancy, Practical Accountant, the Wall Street Journal, etc). The source publication cannot be more than 3 months old. The paper should be in good form with the article attached. The paper should be no more than **2 typed pages** (not including the cover page). Your article must be attached to your paper.

POSITIVE CLASS PARTICIPATION

PCP includes, but is not limited to:

- Regular attendance
- Positive attitude
- Timely completion of assignments
- Group involvement

ATTENDANCE POLICY

The curriculum for this course is very tight. The course is designed in such a way that students should get more from the "in class" activities than from the textbooks alone. Therefore, students who are registered for this course are naturally expected to attend class regularly. If you come into class after attendance is taken, or if you leave early, you could be considered absent. If you must come late or leave early, sit near the door.

STUDENT/PROFESSOR

I have an open door policy. Please communicate to me any difficulties, problems or emergencies that arise. I will be as flexible as possible.

DISABILITIES STATEMENT

If you have a hidden or visible disability, which may require 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 student services.

WITHDRAWAL POLICY

A student who finds it necessary to discontinue a course must complete a "Withdrawal Request Form" in the Registrar's Office. Students may withdraw from class anytime during the first ten weeks (or until completion of two-thirds of a Summer Session or Module course) without obtaining prior permission of the instructor. After that period, a student who wishes to withdraw must obtain written authorization from the instructor to receive a "W" grade for the course. Students who do not withdraw, but stop attending, will be assigned an "F" signifying Failure. Eligibility for refund of tuition is based upon date of withdrawal when received by the Registrar. Verbal withdrawals cannot be accepted by the college.

ACADEMIC DISHONESTY AND BEHAVIOR

Conduct, which 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 (AD). In the event of AD, 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.

COURSE REVISIONS

This syllabus has been prepared as accurately as possible. However, it is subject to revision at the discretion of the instructor. Each student is responsible for staying informed of all assignments, requirements, procedures, and changes if any occur.

PRINCIPLES OF ACCOUNTING II

COURSE OUTLINE - Appendix

Week	#Review	New Material	-----Homework (HM)-----		
			Exercises	Problems	Other
1	Syllabus	Chapter 10	E3,5,6,12,13	P2,3,4,5	
2	Chapter 10	Chapter 11	E5,6,8,11,12,13	P2,P5	
3	Chapter 11	Chapter 12	E3-7	P1,P4	
4	Exam on Chapters 10 & 11				
5	Chapter 12	Chapter 13	E1,2,3,5,6,7	P1,P4	
6	Chapter 13	Chapter 14	E-3-5,7,9-11	P1,3,5	
7	Exam Chapter 12&13				
8	Chapter 14	Chapter 15	E6,9,10-12		
9	Chapter 15	Chapter 16	E2,3,4,7	P1,3	
10	Exam Chapter 14&15				
11	Chapter 16	Chapter 17	E 1,3,6,7,10	P1,2	
12	Chapter 17	Chapter 18	E 2,4,5,7		
13	Chapter 18	Review for 16-18			
14	Exam Chapter 16-18	Review Cumulative Final			
15	Writing assignment Due & Cumulative Final				

Note 1 – Additional Problems and exercises may be assigned or modified on a weekly basis.