



Acct. 112, 4 Credits

Tues/Thurs 2:00-3:40 – Room D226

Edwin R Muenzner, CPA MSAT

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Office Hours: Posted

Prerequisite:

Successful completion of ACC 111 with a "C" grade or better.

Course Description:

A continuation of the study of accounting theory and practice, that includes an introduction to partnerships, fixed assets, corporations, and the analysis of financial statements. The course consists of four lecture hours.

Instructional Methodology:

The primary method of instruction will be classroom lecture and problem solving

Required Materials:

Fundamental Accounting Principles (W/Connect Plus Access Code) 21ed. Wild, Shaw & Chiapetta, McGraw-Hill Irwin,

ISBN 9780077785925

Homework Manager Code

Homework Manager Site: <http://connect.mheducation.com/class/e-muenzner-acct2-sp2015-tue-thrs>

Hyperlink: <http://connect.mheducation.com/class/e-muenzner-acct2-sp2015-tue-thrs>

Calculator – Note: No cell phone used and no texting in class

Access to Blackboard Learn

Educational Objectives:

To introduce you to the basic accounting principles and concepts, the accounting cycle, and financial statements.

Grading and Classroom Policies:

The grading policy is as stated in the Manual of Policy and Procedures on Grades and Quality Points.

Point/Grade Distribution is as follows:

A 93-100	C 73-76
A- 90-92	C- 70-72
B+ 87-89	D+ 67-69
B 83-86	D 63-66
B- 80-82	D- 60-62
C+ 77-79	A grade below a 60 is an "F"

There are four semester exams in addition to the average of the homework assignments. The homework assignments are counted as a semester exam. If a semester exam is missed, it is a zero. I will drop the lowest semester exam grade (Exam 1, 2, 3) or the homework average, **but I will not drop the last exam grade.**

Homework Manager:

The website address is on your course homepage and there is a hyperlink on this syllabus. Please find the due dates for each assignment on the homework manager website. These due dates will not be extended. You will have an unlimited number of submissions for each assignment. This approach allows you to practice and get a good grade on the assignments. The average of the assignments will count as one semester exam. Please note that the homework assignments will not be accepted through email.

School Email and Contact:

myCommNet Alert is a system that sends text messages and emails to anyone signed up in the event of a campus emergency. Additionally, TRCC sends messages when the college is delayed or closed due to weather.

All students are encouraged to sign up for myCommNet Alert. A tutorial is available on the Educational Technology and Distance Learning Students page of the web site. This link should be shared with students.

http://www.trcc.comnet.edu/div_it/educationaltechnology/Tutorials/myCommNetAlert/MIR3.html

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 if you must leave early, please take a seat near the door.

Withdrawal Policy:

A student who finds it necessary to discontinue a course must complete a "Withdrawal Request Form" in the Registrar's office. Students who do not withdraw but stop attending, will be assigned an "F" or "N" signifying a failing grade or no grade. See updated school policy regarding "F" and "N". Eligibility for a refund of tuition is based upon the date of withdrawal when received by the Registrar.

Disabilities Statement:

If you have a disability that may affect your progress in this course, please meet with a Disability Service Provider (DSP) as soon as possible. Please note that accommodations cannot be provided until you provide written authorization from a DSP. Contact Matt Liscum 860.215.9265 for the following disabilities: physical, sensory, medical or mental health. Contact Chris Scarborough for the following disabilities: learning, ADD/ADHD or Autism Spectrum.

Academic Integrity:

Any student who cheats on an exam will receive a grade of ZERO for the exam. Any subsequent cheating will result in a ZERO for the course and possible suspension from the College.

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.

Learning Outcomes:

- Working knowledge or payroll accounting and current liabilities.
- Demonstrate knowledge and application of plant asset accounting and reporting.
- Identify and demonstrate knowledge of basic characteristics of a partnership and related equity accounting.
- Identify and demonstrate knowledge of basic characteristics of accounting for long-term liabilities.
- Construct/analyze/ interpret statement of cash flows (indirect/ direct methods).
- Construct/analyze/interpret financial statements using ratios.

Digication – TRCC Online Learning Portfolio:

All students are required to maintain an online learning portfolio using a TRCC designed template. Students will upload at least one assignment from this class to Digication. Further guidance will be provided.

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

Instructor Edwin Muenzner, CPA, MSAT

Phone: (860) 892-1040

E-mail: emuenzner@trcc.commnet.edu

Course Outline – In Class Homework

<u>Week</u>	<u>Review</u>	<u>Lecture</u>	<u>Exercises</u>
1	Syllabus	10	Chpt 10 1,2,3,4,5,6,7,8,9,10,11,16,17,19,20
2	10	11	Chpt 11 1,2,3,5,6,7,8,9,11,12,14
3	11	12	Chpt 12 1 thru 12
4	<i>Exam Chapters 10 & 11</i>		
5	13	13	Chapter 13 1 thru 12
6	Chapter 12 & 13 Continued		
7	13	14	Chpt 14 1 thru 10
8	<i>Exam Chapters 12 & 13</i>		
9	14	15	Chpt 15 1,2,3,4,5,6,7,8,9,13
10	Chapter 14 & 15 Continued		
11	15	16	Chpt 16 1 thru 14
12	<i>Exam Chapters 14 & 15</i>		
13	16	16 Cont.	Chpt 17 1,2,3,4, 6 thru 13
14	17	17	Cont. Chapt 17,
15	<i>Exam Chapters 16 & 17</i>		

Spring 2015

Jan 19	Martin Luther King Day - College Closed
Jan 20	New Student Orientation
Jan 21	Last Day for Full Tuition Refund
Jan 22	Classes Begin/Late Registration Begins
	Add/Drop Period Begins
	First Day of First 5 Week (Tuesday & Thursday) Mod Session
	First Day of First 7 Week (Tuesday & Thursday) Mod Session
Jan 26	First Day of First 7 Week (Monday & Wednesday) Mod Session
Jan 28	Instructor Signature Required to Add Classes
Feb 4	Last Day of Add/Drop and Partial Tuition Refund
Feb 5	All College Professional Day – Classes Not In Session
Feb 12	Lincoln's Birthday - Classes In Session
Feb 16	President's Day Observed – College Open Classes Not in Session
Feb 18	Last Day to Select Audit Option
Feb 26	Last Day First 5 Week (Tuesday & Thursday) Mod Session
Mar 2	Last Day of First 5 Week (Monday & Wednesday) Mod Session
Mar 3	First Day of Second 5 Week (Tuesday & Thursday) Mod Session
Mar 4	First Day of Second 5 Week (Monday & Wednesday) Mod Session
Mar 10	Last Day of First 7 Week (Tuesday & Thursday) Mod Session
Mar 13	Last Day to apply for Summer 2015 graduation
Mar 15-22	Spring Break - Classes Not in Session
Mar 23	Last Day of First 7 Week (Monday & Wednesday) Mod Session
Mar 30	First Day of Second 7 Week (Monday & Wednesday) Mod Session
Mar 31	First Day of Second 7 Week (Tuesday & Thursday) Mod Session
Apr 1	Continuing Degree-Seeking Student Registration for Summer Session and Fall Semester
Apr 3-5	Spring Recess – College Closed
Apr 6	Student Online Course Evaluations Open for completion 15 week Session
Apr 8	Last Day to Select Pass/Fail Option –15 Week Session
	Last Day to Submit Incomplete Work from Fall '14 semester and Intersession '14.
Apr 9	Last Day of Second 5 Week (Tuesday & Thursday) Mod Session
Apr 13	Last Day of Second 5 Week (Monday & Wednesday) Mod Session
Apr 14	First Day of Third 5 Week (Tuesday & Thursday) Mod Session
	Non-Degree Seeking and New Student Registration for Summer Session and Fall Semester
Apr 15	First Day Third 5 Week (Tuesday & Thursday) Mod Session
Apr 24	Student Online Course Evaluations Closed for Student Input 15 Week Session
May 11	Last Day to Withdraw from Classes
May 13	Last Day Second 7 Week (Monday & Wednesday) Mod Session
May 14	Last Day Second 7 Week (Tuesday & Thursday) Mod Session
May 18	Last Day of 15 Week Session
	Last Day of Third 5 Week (Monday & Wednesday) Mod Session
May 19-20	Make-up/Supplemental session - Instructor Discretion
May 22	Final Grades Due
May 25	Memorial Day - College Closed
May 29	Commencement
	Student grades available on Web
June 16	Last Day to apply for Fall 2015 Graduation

http://www.threerivers.edu/Div_academics/Admin/Calendar/Academic%20calendar%20w%20mods%20FALL14_SUM15.pdf