



Acct. 112, 4 Credits  
Online Class – Spring 2015  
Edwin R Muenzner, CPA MSAT  
Office: **C-144** (860) 215-9456  
CPA Practice Office: (860) 892-1040  
TRCC E-mail: [EMuenzner@trcc.commnet.edu](mailto:EMuenzner@trcc.commnet.edu)  
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, and the analysis of financial statements.

**Instructional Methodology:**

This is an online class. There will be videos provided by the publisher, homework, chat sessions, and conference calls.

**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-sp-2015-online>

Hyperlink: <http://connect.mheducation.com/class/e-muenzner-acct2-sp-2015-online>

Calculator

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- 90-93	C- 70-72
B+ 87-89	D+ 67-69
B 83-86	D 63-66
B- 80-82	D- 60-62
C+ 77-79	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.commnet.edu/div\\_it/educationaltechnology/Tutorials/myCommNetAlert/MIR3.html](http://www.trcc.commnet.edu/div_it/educationaltechnology/Tutorials/myCommNetAlert/MIR3.html)

### **Attendance Policy:**

Participation in the chat rooms and conference calls is optional. I provide these sessions to allow you to ask questions in real time. Every 7-10 days, chat sessions and/or conference calls have been scheduled.

### **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:**

- Construct /analyze/interpret basic financial statements (service and merchandise firm).
- 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](mailto:emuenzner@trcc.commnet.edu)

**See Connect For All Homework Assignments and Exams**

**Course Outline**

<u>Week</u>	<u>Chapter</u>	<u>Exercises</u>	<u>Conference Calls &amp; Chats</u>
1	10	Chpt 10 See Connect for Homework assignments	(1/26 7:30pm)
2	11	Chpt 11 See Connect for Homework assignments	(2/4 7:30pm)
3	12	Chpt 12 See Connect for Homework assignments	(2/11 6:30pm)
4	<b>Exam Chp 10 &amp; 11 On MGH Connect opens 2/17 @ 9:00pm</b>		
5	12	Chpt 12 See Connect for Homework assignments	(2/27 7:30pm)
6			
7	13	Chpt 13 See Connect for Homework assignments	(3/6 7:30pm)
8	<b>Exam Chp 12 &amp; 13 On MGH Connect opens 3/9 @ 9:00pm</b>		
9	14	Chpt 14 See Connect for Homework assignments	(3/27 7:30pm)
10	15	Chpt 15 See Connect for Homework assignments	(4/3 7:30pm)
11	16	Chpt 16 See Connect for Homework assignments	(4/3 7:30pm)
12	<b>Exam Chp 14 &amp; 15 On MGH Connect opens 4/10 @ 9:00pm</b>		
13	16 Cont.	Chpt 17 See Connect for Homework assignments	(4/17 7:30pm)
14	17	Cont. Chapt 17,	(5/1 7:30pm)
15	<b>Exam Chp 16 &amp; 17 On MGH Connect opens 5/8 @ 9:00pm</b>		

**All exams are timed (about 2 hours) and are open for 4 days. Finish exams early.**

## Spring 2015

Jan 19	<b>Martin Luther King Day - College Closed</b>
Jan 20	New Student Orientation
Jan 21	Last Day for Full Tuition Refund
<b>Jan 22</b>	<b>Classes Begin/Late Registration Begins</b>
	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
<b>Feb 5</b>	<b>All College Professional Day – Classes Not In Session</b>
Feb 12	Lincoln's Birthday - Classes In Session
<b>Feb 16</b>	<b>President's Day Observed – College Open Classes Not in Session</b>
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
<b>Mar 15-22</b>	<b>Spring Break - Classes Not in Session</b>
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
<b>Apr 3-5</b>	<b>Spring Recess – College Closed</b>
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
<b>May 11</b>	<b>Last Day to Withdraw from Classes</b>
May 13	Last Day Second 7 Week (Monday & Wednesday) Mod Session
May 14	Last Day Second 7 Week (Tuesday & Thursday) Mod Session
<b>May 18</b>	<b>Last Day of 15 Week Session</b>
	Last Day of Third 5 Week (Monday & Wednesday) Mod Session
May 19-20	Make-up/Supplemental session - <b>Instructor Discretion</b>
May 22	Final Grades Due
May 25	<b>Memorial Day - College Closed</b>
<b>May 29</b>	<b>Commencement</b>
	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](http://www.threerivers.edu/Div_academics/Admin/Calendar/Academic%20calendar%20w%20mods%20FALL14_SUM15.pdf)