



Acct. 112, 4 Credits
Online Class – Fall 2015
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 is four credits.

Instructional Methodology:

This is an online class. There will be videos provided by the publisher, online 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-fall-2015-online>

Hyperlink: • <http://connect.mheducation.com/class/e-muenzner-acct2-fall-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+ 77-79

A- 90-92 C 73-76

B+ 87-89 C- 70-72

B 83-86 D+ 67-69

B- 80-82 D 63-66

D- 60-62

A grade below a 60 is an "F"

Grading and Classroom Policies:

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. You will have until the end of the semester to complete the assignments. I strongly urge you to keep up with your homework each week. 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:

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 days or so, 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:

- 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.

Three Rivers Community College

Principles of Financial Accounting II (ACC 112) - 4 Credits

Instructor Edwin Muenzner, CPA, MSAT

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Course Outline

*****See McGraw-Hill Connect for all Homework Assignments and Exams*****

<u>Week</u>	<u>Lecture</u>	<u>Exercises</u>	<u>Conference Calls & Chats</u>
1	10	Chpt 10	T 9/1 @ 5:30pm
2	11	Chpt 11	T 9/8 @ 5:30pm
3	12	Chpt 12	T 9/15 @ 5:30pm
4	EXAM CHAPTERS 10 & 11 ON CONNECT WEBSITE		9/22 – 9/26
5	13	Chapter 13	T 9/29 @ 5:30pm
6	Chapter 12 & 13 Continued		
7	14	Chpt 14	FR 10/9 @ 5:30pm
8	EXAM CHAPTERS 12& 13 ON CONNECT WEBSITE		10/17 – 10/21
9	15	Chpt 15	T 10/27 @ 5:30pm
10	Chapter 14 & 15 Continued		T 11/3 @ 5:30pm
11	16	Chpt 16	FR 11/13 @ 5:30pm
12	EXAM CHAPTERS 14 & 15 ON CONNECT WEBSITE		11/20 – 11/24
13	16 Cont.	Chpt 17	T 12/1 @ 5:30pm
14	17	Cont. Chapt 17,	TH 12/10 @ 5:30pm
15	EXAM CHAPTERS 16 & 17 ON CONNECT WEBSITE		12/13 – 12/17

Fall 2015 Standard 15 Week Session (as of 8/12/15)

Aug 27	New Student Orientation
Aug 30	Registration Deadline and Last Day for Full Tuition Refund
Aug 31	Classes Begin
	Add and Drop Periods Begin
Sep 7	Labor Day - College Closed
	Last Day for Registered Students to Add a Class
Sep 14	Last Day to Drop a class and Partial Tuition Refund for 15 Week Session
Sep 17	Constitution Day - Classes In Session
Sep 28	Last Day to Select Audit Option for 15 Week Session
Sep 30	Professional Day
Oct 12	Columbus Day Observed - No classes in session
Nov 2	Continuing Degree-Seeking Student Registration for Winter '15 Intersession and Spring '16 Semester
Nov 9	Last Day to Select Pass/Fail Option for 15 Week Session
	Last Day to Submit Incomplete Work from Spring '15 Semester and Summer '15 Sessions
Nov 11	Veteran's Day Observed - College Open Classes In Session
Nov 16	New Student and Non Degree-Seeking Student Registration for Winter '15 Intersession and Spring '16 Semester
	Last Day to apply for Spring Graduation (May '16)
Nov 25	Make-up/Supplemental day - Instructor Discretion
Nov 26-29	Thanksgiving Recess - No Classes in Session
Dec 8	Make-up/Supplemental day - Instructor Discretion/ Reading Day
Dec 14	Last Day to Withdraw from classes
Dec 21	Last Day of 15 Week Session
Dec 22-23	Make-up/Supplemental days - Instructor Discretion
Dec 25	Holiday - College Closed
Dec 28	Final Grades Due Registrar's Office
Dec 30	Grades available on web