



Acct. 112, 4 Credits
Online Class – Fall 2014
Edwin R Muenzner, CPA MSAT
Office: C-144 (860) 215-9456
CPA Practice Office: (860) 892-1040
TRCC E-mail: 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, 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-fall-2014-online>

Hyperlink: • <http://connect.mheducation.com/class/e-muenzner-fall-2014-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 not to wait until the end of the semester to do them, but to keep up 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.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 10 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 860.383.5240 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

Phone: (860) 892-1040

E-mail: emuenzner@trcc.commnet.edu

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 8/26 @ 6:00pm
2	11	Chpt 11	F 9/5 @ 5:00pm
3	12	Chpt 12	T 9/16 @ 6:00pm
4	EXAM CHAPTERS 10 & 11 ON CONNECT WEBSITE		9/23 – 9/27
5	13	Chapter 13	T 9/30 @ 6:00pm
6	Chapter 12 & 13 Continued		
7	14	Chpt 14	T 10/7 @ 6:00pm
8	EXAM CHAPTERS 12& 13 ON CONNECT WEBSITE		10/17 – 10/21
9	15	Chpt 15	TH 10/23 @ 6:00pm
10	Chapter 14 & 15 Continued		T 11/4 @ 6:00pm
11	16	Chpt 16	TH 11/13 @ 6:00pm
12	EXAM CHAPTERS 14 & 15 ON CONNECT WEBSITE		11/15 – 11/19
13	16 Cont.	Chpt 17	T 11/25 @ 6:00pm
14	17	Cont. Chapt 17,	TH 12/4 @ 6:00 PM
15	EXAM CHAPTERS 16 & 17 ON CONNECT WEBSITE		12/10 – 12/14

Academic Calendar 2014-2015
(dates subject to change) revised 06/18/14
FALL 2014

Aug 21 New Student Orientation

Aug 25 Last Day for Full Tuition Refund
Professional Day

Aug 26 **Classes Begin/Late Registration Begins**

Add/Drop Period Begins

First Day of First 7 – Week Mod Session

First Day of First 5 – Week Mod Session

Sep 1 **Labor Day - College Closed**

Sep 2 Instructor Signature Required to Add Classes

Sep 3 **Convocation**

Sep 8 Last Day of Add/Drop and Partial Tuition Refund for 15 Week Session

Sep 17 Constitution Day – Classes In Session

Sep 23 Last Day to Select Audit Option for 15 Week Session

Sep 25 Last Day of First 5 Week (Tuesday & Thursday) Mod Session

Oct 1 Last Day of First 5 Week (Monday & Wednesday) Mod Sessions

Oct 2 First Day of Second 5 Week (Tuesday & Thursday) Mod Session

Oct 6 First Day of Second 5 Week (Monday & Wednesday) Mod Session

Oct 9 Last Day of First 7 Week (Tuesday & Thursday) Mod Session

Oct 13 Columbus Day Observed – **Classes In Session**

Oct 15 Last Day of First 7 Week (Monday & Wednesday) Mod Session

Oct 16 First Day of Second 7 Week (Tuesday & Thursday) Mod Session

Oct 20 First Day of Second 7 Week (Monday & Wednesday) Mod Session

Oct 30 Last Day of Second 5 Week (Tuesday & Thursday) Mod Session

Nov 3 Continuing Degree-Seeking Student Registration for Winter Intersession and Spring Semester
Student Online Course Evaluations Open for completion

Nov 4 Last Day of Second 5 Week (Tuesday & Thursday) Mod Session.

Nov 5 Last Day of Second 5 Week (Monday & Wednesday) Mod Session

Last Day to Select Pass/Fail Option for 15 Week Session

Last Day to Submit Incomplete Work from Spring '14 and Summer '14 Semesters

Nov 6 First Day of Third 5 Week (Tuesday & Thursday) Mod Session

Nov 10 First Day of Third 5 Week (Monday & Wednesday) Mod Session

Nov 11 **Veteran's Day Observed – College Open Classes Not In Session**

Nov 15 Last day to apply for Spring Graduation (May '15 and for Summer (August '15) completers who wish to attend the May '15 ceremony

Nov 17 Non Degree-Seeking and New Student Registration for Winter Intersession and Spring Semester

Nov 26 Make-up/Supplemental sessions - Instructor Discretion

Nov 27-30 **Thanksgiving Recess – No Classes in Session**

Nov 28 Student Online Course Evaluations Closed for Student Input

Dec 8 **Last Day to Withdraw from classes**

Last Day of Second 7 Week (Monday & Wednesday) Mod Session

Dec 9 Last Day of Second 7 Week (Tuesday & Thursday) Mod Session

Dec 15 **Last Day of 15 Week Session**

Last Day of Third 5 Week (Monday & Wednesday) Mod Session

Dec 16 Last Day of Third 5 Week (Tuesday & Thursday) Mod Session

Dec 16-17 Makeup/Supplemental sessions – **Instructor Discretion**

Dec 19 Final Grades Due Registrar's Office

Dec 25 **Holiday - College Closed**

Dec 29 Grades available on web