



Acct. 112, 4 Credits
Online Class – Spring 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, 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.mcgraw-hill.com/class/e_muenzner_acct2_sp_2014_online

Hyperlink: http://connect.mcgraw-hill.com/class/e_muenzner_acct2_sp_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 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. 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 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

See Connect For All Homework Assignments and Exams

Course Outline

<u>Week</u>	<u>Chapter</u>	<u>Exercises</u>	<u>Conference Calls & Chats</u>
1	10	Chpt 10 See Connect for Homework assignments	(1/31 7:30pm)
2	11	Chpt 11 See Connect for Homework assignments	(2/7 7:30pm)
3	12	Chpt 12 See Connect for Homework assignments	(2/12 6:30pm)
4	Exam Chp 10 & 11 On MGH Connect opens 2/17 @ 9:00pm		
5	12	Chpt 12 See Connect for Homework assignments	(2/26 7:30pm)
6			
7	13	Chpt 13 See Connect for Homework assignments	(3/5 7:30pm)
8	Exam Chp 12 & 13 On MGH Connect opens 3/11 @ 9:00pm		
9	14	Chpt 14 See Connect for Homework assignments	(3/26 7:30pm)
10	15	Chpt 15 See Connect for Homework assignments	(4/2 7:30pm)
11	16	Chpt 16 See Connect for Homework assignments	(4/2 7:30pm)
12	Exam Chp 14 & 15 On MGH Connect opens 4/10 @ 9:00pm		
13	16 Cont.	Chpt 17 See Connect for Homework assignments	(4/16 7:30pm)
14	17	Cont. Chapt 17,	(5/2 7:30pm)
15	Exam Chp 16 & 17 On MGH Connect opens 5/12 @ 9:00pm		

All exams are timed. Plan to have exams completed within 72 hours of time exam opens.

SPRING 2014

Jan 20 Martin Luther King Day - College Closed

Jan 22 Professional Day

Last Day for Full Tuition Refund

Jan 23 Classes Begin/Late Registration Begins

Add/Drop Period Begins

First Day of First 5 – Week Mod Session

First Day of First 7 ½ -Week Mod Session

Jan 30 Instructor Signature Required to Add Classes

Feb 5 Last Day of Add/Drop and Partial Tuition Refund

Feb 6 All College Professional Day – Classes Not In Session

Feb 12 Lincoln's Birthday - Classes In Session

Feb 17 President's Day Observed – College Open Classes Not in Session

Feb 24 Last Day to Select Audit Option

Mar 3 Last Day of First 5 – Week Mod Session

Mar 4 First Day of Second 5 – Week Mod Session

Mar 14 Last Day to apply for Summer 2014 graduation

Mar 17-23 Spring Break - Classes Not in Session

Mar 26 Last Day First 7 ½ -Week Mod Session

Last Day for Full Tuition Refund – Second 7 ½ -Week Mod Session

Mar 27 First Day of Classes Second 7 ½ -Week Mod Session

Apr 1 Degree Seeking Continuing Student Registration for Summer Session and Fall Semester

Apr 7 Student Online Course Evaluations Open for completion 15 week Session

Apr 14 Last Day to Select Pass/Fail Option – 15 Week Session

Last Day to Submit Incomplete Work from Fall '13 semester and Intersession '14.

Last Day of Second 5 – Week Mod Session

Apr 15 First Day of Third 5 – Week Mod Session

Non-Degree Seeking and New Student Registration for Summer Session and Fall Semester

Apr 17 Last Day to apply for Summer (August '14) Graduation

Apr 18-20 Spring Recess – College Closed

Apr 25 Student Online Course Evaluations Closed for Student Input 15 Week Session

May 12 Last Day to Withdraw from Classes

May 19 Last Day of 15 Week Session

Last Day Second 7½ -Week Mod

Last Day of Third 5 – Week Mod Session

May 20 Make-up/Supplemental session - Instructor Discretion

May 22 Final Grades Due

May 26 Memorial Day - College Closed

May 30 Student grades available on Web

May 31 Commencement