

THREE RIVERS COMMUNITY COLLEGE

ACCT 112, SPRING 2009, 4 CREDITS

MICHAEL J. POE, CPA

PHONE: (860)-447-8573

Email : mpoecpa@sbcglobal.net

Prerequisite : Accounting 111

Course Description

This course is a continuation of the study of accounting theory and practice. The course introduces partnerships, corporations, managerial accounting, and analysis of financial statements.

INSTRUCTIONAL METHODS AND REQUIRED MATERIALS

The primary method of instruction will be classroom lectures and problem solving.

Required text:

Accounting : 7th Edition – Horngren, Harrison , Prentice-Hall, 2007
Calculator

Optional – Study Guide

COURSE OBJECTIVES

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

Learning Objectives: Located at the front of each chapter.

GRADING AND MAKE-UP POLICIES AND OVERALL EVALUATION

There are three semester exams and a MANDATORY final exam .**If a semester exam is missed it is a zero. Make-up exams are not allowed.**The final exam is MANDATORY and cannot be missed or dropped.. The lowest semester exam grade will be dropped but not the final exam. At the discretion of your instructor, failure to complete all homework assignments and lack of **positive class participation** can have a negative impact on your grade.

Positive class participation includes, but is not limited to:

- regular attendance
- Timely completion of assignments

- Positive attitude
- Group involvement

Point/Grade distribution is as follows:

94+ = A	80+ = B-	67+ = D+
90+ = A-	77+ = C+	63+ = D
87+ = B+	73+ = C	62- = F
83+ = B	70+ = C-	

ATTENDANCE POLICY

The curriculum for this course is very tight. The courses is designed in such a way that students should get more from the in-class activities than from the textbook alone. Therefore, students who are registered for this course are naturally expected to attend class regularly. If you come into class late 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 "Add/ Drop Form" in the Student Services Office. Students may withdraw from class without the instructor's signature through the tenth week of class. Verbal withdrawals cannot be accepted by the college.

DISABILITIES STATEMENT

Students with disabilities who require special accommodations and support services are encouraged to privately notify both the ADA Coordinator 383-5240 and their instructor during the first two weeks of class. Instructors will provide reasonable assistance and/or accommodations to students who have completed this procedure.

Please note that I cannot provide accommodations based upon disability until I have received an accommodation letter from the Disabilities Counselor.

COURSE REVISIONS

This syllabus has been prepared as accurately as possible, however, it is subject to revision at the discretion of the instructor. Each student is responsible for staying informed of all assignments, requirements, procedures, and changes if any occur.

