



Acct. 112, 4 Credits
Room D226 (T/Th 2:00-3:40) Spring 2013
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, and the analysis of financial statements. The course consists of four lecture hours.

Instructional Methodology:

The primary method of instruction will be classroom lecture and problem solving

Required Materials:

Principles of Financial Accounting: 20th Edition. Wild, Shaw & Chiapetta, McGraw-Hill Irwin, 2011

ISBN 13 9780697795168 – Custom book for TRCC

Homework Manager Code

Homework Manager Site: http://connect.mcgraw-hill.com/class/e_muenzner_copy_of_spring_2013t_th_10380

Hyperlink: http://connect.mcgraw-hill.com/class/e_muenzner_copy_of_spring_2013t_th_10380

Calculator – Note: No cell phone used and no texting in class

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, 4) or the homework average.

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:

This course is designed such that students will benefit not only from the text but also from class attendance and participation. You are therefore, expected to attend class regularly. If you are late for class 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 "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:

- 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.

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

<u>Week</u>	<u>Review</u>	<u>Lecture</u>	<u>Exercises</u>
1	Syllabus	8	Chpt 8 1,2,5,6,7,9,10 P8-2a, P8-4a
2	8	5	Chpt 5 1,2,3,4,9,14,16,17
3	5	10	Chpt 10 1,2,3,4,5,6,7,8,9,10,11,16,17,19,20
4	<i>Exam Chapters 8 & 5</i>		
5	10	12	Chapter 12 1,2,3,4,5,6,7,8,9,10,11,12
6	Chapter 12 Continued		
7	12	14	Chpt 14 1,2,3,4,5,6,7,9,10
8	<i>Exam Chapters 10 & 12</i>		
9	14	15	Chpt 15 1,2,3,4,5,6,7,8,9,13
10	Chapter 14 & 15 Continued		
11	15	16	Chpt 16 1,2,3,4,5,6,7,8,9,10,11,12,14,15
12	<i>Exam Chapters 14 & 15</i>		
13	16	16 Cont.	Chpt 17 1,2,3,4,5,6,7,8,9,12
14	17	17	Cont. Chapt 17,
15	<i>Exam Chapters 16 & 17</i>		

SPRING 2013

Jan 21 Martin Luther King Day - College Closed

Jan 23 Professional Day

Last Day for Full Tuition Refund

Jan 24 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 31 Instructor Signature Required to Add Classes

Feb 6 Last Day of Add/Drop and Partial Tuition Refund

Feb 7 All College Professional Day – Classes Not In Session

Feb 12 Lincoln's Birthday - Classes In Session

Feb 18 President's Day Observed – College Open Classes Not In Session

Feb 25 Last Day to Select Audit Option

Mar 4 Last Day of First 5 – Week Mod Session

Mar 5 First Day of Second 5 – Week Mod Session

Mar 15 Last Day to Apply for Summer 2013 Graduation

Mar 18-24 Spring Break - Classes Not in Session

Mar 27 Last Day First 7 ½ -Week Mod Session

Mar 28 First Day of Classes Second 7 ½ -Week Mod Session

March 29-31 Spring Recess – College Closed

Apr 1 Student Online Course Evaluations Open for completion 15 week Session

Continuing Student Registration for Summer Session and Fall Semester

Apr 12 Faculty System Professional Day – Classes In Session

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

Last Day to Submit Incomplete Work from Fall '12 semester and Intersession '12.

Last Day of Second 5 – Week Mod Session

New Student registration for Summer Session and Fall Semester

Apr 16 First Day of Third 5 – Week Mod Session

Apr 26 Student Online Course Evaluations Closed for Student Input 15 Week Session

May 13 Last Day to Withdraw from Classes

May 20 Last Day of 15 Week Session

Last Day Second 7 ½ -Week Mod

Last Day of Third 5 – Week Mod Session

May 21 Make-up/Supplemental session - Instructor Discretion

May 23 Final Grades Due

May 27 Memorial Day - College Closed

May 31 Student grades available on Web

June 1 Commencement