



Acct. 112, 4 Credits
Room D226 (Wed night 5:45 – 9:15) Fall 2012
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 (Updated See TRCC Bookstore) – Custom book for TRCC

Homework Manager Code

Homework Manager Site: http://connect.mcgraw-hill.com/class/e_muenzner_fall_2012_wednesday_30006

Hyperlink: http://connect.mcgraw-hill.com/class/e_muenzner_fall_2012_wednesday_30006

Calculator

Access to Blackboard

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.

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" signifying a failing grade. Eligibility for a refund of tuition is based upon the date of withdrawal when received by the Registrar.

Disabilities Statement:

If you are a student with a disability and believe you need accommodations for this class, it is your responsibility to contact the Disabilities Counseling Services at 383-5240. To avoid any delay in the receipt of accommodations, you should contact the counselor as soon as possible. Please note that I cannot provide accommodations based upon disability until I have received an accommodation letter from the Disabilities Counselor.

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.

Course Assessment:

To obtain a grade for this course, each student may have to take an assessment exam which will be used for TRCC accreditation purposes only. Further discussion throughout the semester will follow.

Learning Outcomes:

- Construct /analyze/interpret basic financial statements (service and merchandise firm).
- Identify basic principles of internal control.
- 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).

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 & 13 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>		

Academic Calendar 2012-2013
Revised 07/30/2012 *Dates subject to change*
FALL 2012

Aug 23 New Student Orientation

Aug 24 Last Day for Full Tuition Refund

Aug 27 **Classes Begin/Late Registration Begins**

Add/Drop Period Begins

First Day of First 7 ½ – Week Mod Session

First Day of First 5 – Week Mod Session

Aug 31 Convocation Professional Day

Sep 3 Labor Day - **College Closed**

Sep 4 Instructor Signature Required to Add Classes

Sep 10 Last Day of Add/Drop and Partial Tuition Refund for 15 Week Session

Sep 17 Constitution Day – **Classes In Session**

Sep 24 Last Day to Select Audit Option for 15 Week Session

Oct 1 Last Day of First 5 – Week Mod Session

Oct 2 First Day of Second 5 – Week Mod Session

Oct 8 Columbus Day Observed – **Classes In Session**

Oct 12 ACL - System Professional Day – **Classes In Session**

Oct 17 Last Day of First 7 ½ -Week Mod Session

Oct 18 First Day of Second 7 ½ Week Mod Session

Nov 1 Continuing Student Registration for Winter Intersession and Spring Semester

Nov 5 Last Day of Second 5 – Week Mod Session

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

Last Day to Submit Incomplete Work from Spring '12 and Summer '12 Semesters

Student Online Course Evaluations Open for completion

Nov 6 First Day of Third 5 – Week Mod Session.

Nov 12 Veteran's Day Observed – **College Open Classes Not In Session**

Nov 15 New Student registration for Winter Intersession and Spring Semester

Last day to apply for Spring Graduation (May '13 and for Summer (August '13) completers who wish to attend the May '13 ceremony

Nov 20-21 Make-up/Supplemental sessions - **Instructor Discretion**

Nov 22-25 Thanksgiving Recess - **College Closed**

Nov 30 Student Online Course Evaluations Closed for Student Input

Dec 10 Last Day to Withdraw from classes

Dec 17 Last Day of Third 5-Week Mod Session.

Last Day of Second 7 ½ -Week Mod Session

Last Day of 15 Week Session

Dec 18-19 Makeup/Supplemental sessions – **Instructor Discretion**

Dec 20 Final Grades Due Registrar's Office

Dec 25 Holiday - **College Closed**

Dec 28 Grades available on web