



Acct. 112, 4 Credits
Room D226 (Wed night 5:45 – 9:15) Fall 2011
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_fall_2011_wednesday_30006

Hyperlink: http://connect.mcgraw-hill.com/class/e_muenzner_fall_2011_wednesday_30006

Calculator

Access to Blackboard Vista

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

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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 2011 – 2012

Revised 08/26/11

Dates subject to change.

FALL 2011

Aug 24	Orientation for new students
Aug 25	Professional Day Last day for full tuition refund
Aug 26	Classes begin /late registration begins Add/Drop period begins First day of first 7 ½ -week Modular
Sep 2	Instructor signature required to add classes
Sep 5	Labor Day - college closed
Sep 8	Last day of Add/Drop and partial tuition refund
Sep 13	Convocation
Sep 17	Constitution Day – classes in session
Sep 23	Last day to select audit option
Oct 10	Columbus Day observed – classes in session
Oct 14	ACL - System Professional Day – classes in session
Oct 19	Last day of first 7 ½ -week modular end
Oct 20	First day of second 7 ½ week Modular
Nov 4	Last day to select Pass/Fail option Last day to submit incomplete work from Spring '11 and Summer '11 semesters
Nov 11	Veteran's Day observed – classes not in session
Nov 12	Classes not in session, instructor discretion
Nov 15	Last day to apply for Spring graduation (May '12 and for Summer (August '12) completers who wish to attend the May '12 ceremony
Nov 22-23	Make-up/Supplemental sessions - instructor discretion
Nov 24-27	Thanksgiving Recess - college closed
Dec 9	Last day to withdraw from classes
Dec 15	Last day of second 7 ½ -week Modular
Dec 16	Last day of 15-week session
Dec 19-20	Makeup/Supplemental sessions – instructor discretion
Dec 21	Final grades due Registrar's Office
Dec 24-26	Holiday Recess - college closed
Dec 29	Grades available on web

FALL 2011 MODULAR COURSES

SEVEN WEEK - MOD 1

Monday & Wednesday Begins August 29/Ends October 19

Tuesday & Thursday Begins August 30/Ends October 18

SEVEN WEEK - MOD 2

Monday & Wednesday Begins October 24/ Ends December 14

Tuesday & Thursday Begins October 20/Ends December 15