



Acct. 112, 4 Credits  
Online Class – 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.

**Instructional Methodology:**

This is an online class. There will be videos provided by the publisher, homework, chat sessions, and conference calls.

**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\\_online\\_30405](http://connect.mcgraw-hill.com/class/e_muenzner_fall_2012_online_30405)

Hyperlink: [http://connect.mcgraw-hill.com/class/e\\_muenzner\\_fall\\_2012\\_online\\_30405](http://connect.mcgraw-hill.com/class/e_muenzner_fall_2012_online_30405)

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- 90-93	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:**

Participation in the chat rooms and conference calls is optional. I provide these sessions to allow you to ask questions in real time. Every 10 days or so, 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" 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>Lecture</u>	<u>Exercises</u>	<u>Conference Calls &amp; Chats</u>
1	8	Chpt 8 See Connect for Homework assignments	TH 8/30 @ 6:00pm
2	5	Chpt 5 See Connect for Homework assignments	TH 9/6 @ 6:00pm
3	10	Chpt 10 See Connect for Homework assignments	TH 9/13 @ 6:00pm
4	<b>Exam Chapters 8 &amp; 5 exam on Connect website</b>		<b>9/20 – 9/24</b>
5	12	Chpt 12 See Connect for Homework assignments	TH 9/27 @ 6:00pm
6			TH 10/4 @ 6:00pm
7	14	Chpt 14 See Connect for Homework assignments	TH 10/11 @ 6:00pm
8	<b>Exam Chapters 10 &amp; 12</b>		<b>10/20-10/24</b>
9	15	Chpt 15 See Connect for Homework assignments	TH 11/1 @ 6:00pm
10			TH 11/8 @ 6:00am
11	16	Chpt 16 See Connect for Homework assignments	TH 11/15 @ 6:00pm
12	<b>Exam Chapters 14 &amp; 15</b>		<b>11/16 – 11/20</b>
13	16 Cont.	Chpt 17 See Connect for Homework assignments	TH 11/29 @ 6:00pm
14	17	Cont. Chapt 17,	T 12/11 @ 6:00 PM
15	<b>Exam Chapters 16 &amp; 17</b>		<b>12/12 – 12-16</b>

**Note:** I teach this class Wednesday evenings. If anyone is interested in a class lecture on a particular chapter, or if the class would like to meet on a Saturday AM, please call me to make arrangements.

**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