

Three Rivers Community College
Principle of Accounting II (ACC112) 4-Credits
Professor Matthew P. Hightower, CPA MBA RFC
Phone: (860) 383-5275
Email: mhightower@trcc.commnet.edu
Office Hours: M/W 9:30am-12:00pm; M 5:30-6:30

Prerequisite

Principles of Accounting I (ACC111)

Course Description

A continuation of the study of accounting theory and practice; which includes an introduction to partnerships, corporations, and the analysis of financial statements.

Instructional Methodology

The primary method of instruction will be classroom lectures and problem solving. Additional self-study is available using internet support via WebCT Vista (mycommnet.edu). All exams will be given via WebCT Vista.

Required Materials

Principles of Financial Accounting: 19e. Wild, Shaw, Chiappetta; McGraw-Hill, 2009.

Electronic Working Papers (Electronic Suggested)

Calculator

Educational Objectives

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

Grading and Overall Evaluation

The grading policy is as stated in the Manual of Policy and Procedures on Grades and Quality Points. Five exams will be given; the lowest grade, except for exam 5, will be dropped. If an exam is missed, it will count as the dropped exam; no exceptions.

Point/Grade Distribution:

A	94-100	C	73-76
A-	90-93	C-	70-72
B+	87-89	D+	67-69
B	83-86	D	63-66
B-	80-82	D-	60-62
C+	77-79	F	59 or less

To get a grade for this course you must take an assessment exam which will be used for TRCC accreditation only. This exam will be posted online near the end of the semester.

Attendance Policy

This course is designed such that students will benefit not only from the text and WebCT support, but also from class attendance and participation. You are therefore expected to attend class regularly. If you are late for class or 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". Students may withdraw from class until the thirteenth week of the semester. Students who do not withdraw, but stop attending, will be assigned an "F" signifying a failing grade. The Registrar's office handles withdrawals.

Disabilities Statement

If you have a hidden or visible disability that requires classroom or test-taking modifications, please see me as soon as possible. If you have not already done so, please be sure to register with the Disabled Student Counselor located in Student Services.

Academic Dishonesty and Behavior

Conduct that has as its intent to effect the false representation of a student's academic performance, and/or knowingly and intentionally assisting another student to do so in any way constitutes academic dishonesty. In the event of this, I reserve the right to award an "F" for the course to one or both individuals.

Disruptive behavior also will not be tolerated. These students will be removed from the course if the problem is not corrected. Please exhibit classroom etiquette and put any electronic paging devices or cell phones in the off or silent mode.

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.

Extra Credit

Extra credit is available for additional work and/or community service.

Course Contents

Chapter 10 Plant Assets, Natural Resources & Intangibles
Chapter 11 Current Liabilities and Payroll Accounting
Chapter 12 Accounting for Partnerships
Chapter 13 Accounting for Corporations
Chapter 14 Long-Term Liabilities
Chapter 15 Investments and International Operations
Chapter 16 The Statement of Cash Flows
Chapter 17 Analysis of Financial Statements

Course Revisions

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