



Acct. 112, 4 Credits  
Wednesday 5:45 – 9:15 Fall 2009 – **Room D210**  
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**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, corporations, 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: 19th Edition. Wild, Shaw & Chiapetta, McGraw-Hill Irwin, 2009  
ISBN 13 9780077303204

Calculator

**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 and an *Optional* cumulative final exam. If a semester exam is missed it is a zero as there are no make-up exams given. The optional cumulative final exam can be used to drop the lowest exam grade. *A project or writing assignment may be required and will be used in calculating your grade.*

A student who is late on an exam day will NOT be admitted to the exam room once any student has completed the exam. Please exhibit classroom etiquette and put any electronic paging devices or cell phones in the off or silent mode.

### **Attendance Policy:**

This course is designed so 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 must take an assessment exam which will be used for TRCC accreditation purposes only.

### **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