



Acct. 112, 4 Credits  
Online Class – Fall 2010  
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, corporations, and the analysis of financial statements. The course consists of four lecture hours.

**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: 19th Edition. Wild, Shaw & Chiapetta, McGraw-Hill Irwin, 2009  
ISBN 13 9780077303204  
Homework Manager Code  
Homework Manager Site: [http://connect.mcgraw-hill.com/class/e\\_muenzner\\_online\\_fall\\_2010\\_-\\_30405-dl](http://connect.mcgraw-hill.com/class/e_muenzner_online_fall_2010_-_30405-dl)  
Hyperlink: [http://connect.mcgraw-hill.com/class/e\\_muenzner\\_online\\_fall\\_2010\\_-\\_30405-dl](http://connect.mcgraw-hill.com/class/e_muenzner_online_fall_2010_-_30405-dl)  
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- 90-93	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, I will schedule chat sessions and/or conference calls.

### **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.

### **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

**Three Rivers Community College**  
**Principles of Financial Accounting II (ACC 112) - 4 Credits**

Instructor Edwin Muenzner, CPA, MSAT

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**Course Outline**

<u>Week</u>	<u>Review</u>	<u>Lecture</u>	<u>Exercises</u>	<u>Conference Calls &amp; Chats</u>
1	Syllabus	10	Chpt 10 2,3,4,5,6,7,8,9,10,14,16,19,20	
2	10	11	Chpt 11 1,2,3, 5,6,7,8,9,10,11	9/7 @ 7:30pm
3	11	12	Chpt 12 1,2,3,4,5,6,7,8,10,11	
4	<b>Exam Chapters 10 &amp; 11</b>			9/17 @ 7:30pm
5	12	13	Chapter 13 1,2,3,4,5,6,7,8,9,10,11,12	9/28 @ 7:30pm
6	<b>Chapter 12 &amp; 13 Continued</b>			
7	13	14	Chpt 14 1,2,3,4,5,6,11	
8	<b>Exam Chapters 12 &amp; 13</b>			10/8 @ 7:30pm
9	14	15	Chpt 15 1,2,3,4,5,6,7,8,9,10,11,12	10/22 @ 7:30pm
10	<b>Chapter 14 &amp; 15 Continued</b>			
11	15	16	Chpt 16 1,2,3,4,5,6,7,8,9,10,11,12,14,15	11/5 @ 7:30pm
12	<b>Exam Chapters 14 &amp; 15</b>			11/19 @ 7:30pm
13	16	16 Cont.	Chpt 17 1,2,3,4,6,7,8,9,10,11,12,13	
14	17	17	Cont. Chapt 17, Review for Exam	12/3 @ 7:30pm
15	<b>Exam Chapters 16 &amp; 17</b>			