



Acct. 112, 4 Credits
Room D226 (Tues/Thrs 2:00 – 3:40) Spring 2011
Edwin R Muenzner, CPA MSAT
Office: E-205 (860) 823-2822
CPA Practice Office: (860) 892-1040
TRCC E-mail: EMuenzner@trcc.comnet.edu
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:

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

Homework Manager Code

Homework Manager Site: http://connect.mcgraw-hill.com/class/e_muenzner_tr_spring_2011_-10380-d226

Hyperlink: http://connect.mcgraw-hill.com/class/e_muenzner_tr_spring_2011_-10380-d226

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:

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

Phone: (860) 892-1040

E-mail: emuenzner@trcc.commnet.edu

Course Outline

<u>Week</u>	<u>Review</u>	<u>Lecture</u>	<u>Exercises</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
3	11	12	Chpt 12 1,2,3,4,5,6,7,8,10,11
4	<i>Exam Chapters 10 & 11</i>		
5	12	13	Chapter 13 1,2,3,4,5,6,7,8,9,10,11,12
6	Chapter 12 & 13 Continued		
7	13	14	Chpt 14 1,2,3,4,5,6,11
8	<i>Exam Chapters 12 & 13</i>		
9	14	15	Chpt 15 1,2,3,4,5,6,7,8,9,10,11,12
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 1,2,3,4,6,7,8,9,10,11,12,13
14	17	17	Cont. Chapt 17, Review for Exam
15	<i>Exam Chapters 16 & 17</i>		

SPRING 2011

Jan. 17 Martin Luther King Day - **College Closed**

Jan. 19 Professional Day

New Student Orientation

Last Day for Full Tuition Refund

Jan. 20 **Classes Begin**/Late Registration Begins

Add/Drop Period Begins

Jan. 24 First 7 ½ -Week Mods Begin

Jan. 27 Instructor Signature Required to Add Classes

Feb. 2 Last Day of Add/Drop and Partial Tuition Refund

Feb. 3 College Professional Day – Classes Not In Session

Feb. 17 Last Day to Select Audit Option

Feb. 21 President's Day Observed – **Classes Not In Session**

Mar. 13- 19 Spring Break - **Classes Not in Session**

Mar. 22 Second 7 ½ -Week Mods Begin

Mar. 23 First 7 ½ -Week Mods End

Apr. 7 Last Day to Select Pass/Fail Option

Last Day to Submit Incomplete Work from Fall '10 semester and Intersession '11.

Apr. 8 Faculty System Professional Day – **Classes In Session**

Apr. 15 Last Day to apply for Summer (August '11) Graduation

Apr. 22 -24 **Spring Recess – College Closed**

May 9 Last Day to Withdraw from Classes

May 16 Last Day of 15 Week Session

May 16 Second 7 ½ -Week Mods End

May 17 - 18 Make-up/Supplemental sessions - **Instructor Discretion**

May 19 Final Grades Due

May 21 **Commencement**

May 27 Student grades available on Web

May 30 Memorial Day - **College Closed**

June 15 Last day to apply for Fall Graduation (December '11)

SPRING 2011 MODULAR COURSES

First 7-Week Mod

Monday & Wednesday Begins January 24/ Ends March 23

Tuesday & Thursday Begins January 20 / Ends March 10

Second 7-Week Mod

Monday & Wednesday Begins March 28/ Ends May 16

Tuesday, & Thursday Begins March 22/ Ends May 10