

Text Comparison

Documents Compared

walsh1.pdf

walsh2.pdf

Summary

348 word(s) added

351 word(s) deleted

1363 word(s) matched

19 block(s) matched

To see where the changes are, please scroll down.

TEACHING METHODS:

A variety of teaching methods will be used to introduce, to reinforce and to master the course material (e.g. lecture, demonstration, writing and problem-solving assignments, computer use and small work groups.) Students are encouraged to be active participants in class.

ATTENDANCE POLICY:

Students are expected to attend every class. ~~The only way to be successful is to be in class and be prepared.~~ Attendance will be taken each day. If ~~you are absent, you~~ will be held responsible for all material, announcements, and homework discussed in class. Please contact a classmate for the material and any assignments. Please contact me ~~before the next scheduled class to complete any missed assignments.~~ **Excessive absences will decrease your grade.**

ASSIGNMENT POLICY:

Completed assignments are due at the beginning of class. Class assignments will be collected and checked on a random schedule during the semester. ~~NO LATE ASSIGNMENTS will~~ be accepted. If you miss class, you miss the opportunity to hand in your assignment.

GRADING POLICY:

Your grade will be based on your performance. ~~The grading calculation is:~~

- ~~Four exams during the semester (15% each)~~ ~~60%~~
- ~~Assignments and quizzes~~ ~~10%~~
- ~~Active class participation~~ ~~5%~~
- ~~Final exam (cumulative)*~~ ~~25%~~

~~* Any student with an A or B on the first four exams and satisfactory attendance and satisfactory completion of assignments will not take a cumulative final. The student will be tested only on the new material since the last exam. (In this situation, exams 1 through 4 will be weighted 20%, 20% 25%, and 20%)~~

NO MAKE-UP EXAMS WILL BE GIVEN. NO EXTRA CREDIT PROJECTS WILL BE GIVEN.

Final grades are based on the following schedule:

| | | | |
|----|--------|----|-------------|
| 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 | Below 60 |

W (Withdrawn) indicates withdrawal from a course through the Registrar's Office by Friday of the 10th week of classes (~~11/13/2004~~). **Failure to officially withdraw will result in an F on the student's transcript.**

I (Incomplete) **may** be considered by the instructor only if (1) the student has completed the majority of the coursework with a passing grade ~~AND~~ (2) is unable to complete the coursework by the end of the semester due to illness ~~AND~~ has contacted the instructor as soon as possible to arrange a plan to complete the coursework. An Incomplete will not be given to avoid a failing grade or to give a student more time to prepare. An Incomplete that is not completed by the end of the next semester automatically becomes an F.

COURSE MATERIALS:

Required:

- Accounting, Warren, Reeves, Fess, SouthWestern Publishers, 21th edition, 2004
- Bring a calculator, textbook, pencils and a notebook to every class.
- General Ledger Software, Windows version, Klooster, 2002 (With text or in lab) and two blank disks.

Optional:

- **Blank Working Papers** to accompany text for Chapters 1-16 (optional)

TEACHING METHODS:

A variety of teaching methods will be used to introduce, to reinforce and to help the student master the course material (e.g. lecture, demonstration, writing and problem-solving assignments, computer use and small work groups). Students are encouraged to be active participants in class. Class participation means that you come to class prepared, take part in the discussions, ask questions, and respect each other's views.

I understand that some students do not like to speak out in class. It is important however to make an attempt to do so. Being able to express opinions and key points is an important business skill. Class participation does not mean that he that speaks the most is participating the most. Quality counts!

ATTENDANCE POLICY:

Students are expected to attend every class. Attendance is especially important in an accounting class where the material builds on itself. Missing a class may make it difficult to catch up and to learn new material. The only way to learn is to be in class and be prepared.

Attendance will be taken each day. If a student is absent, he will be held responsible for all material, announcements, and homework discussed in class. Please **contact a classmate** for the material and any assignments. Please contact me if an absence will be more than three classes. **More than three excused absences will decrease the course grade.**

ASSIGNMENT POLICY:

Completed assignments are due at the **beginning** of class. Class assignments will be collected and checked on a random schedule during the semester. Most assignments will be reviewed in class. Completing homework assignments before class and bringing any questions to class are the keys to success in accounting. A student must practice to understand. A person does not learn to drive by reading about driving or watching someone else drive.

No late assignments will be accepted. If you miss class, you miss the opportunity to hand in your assignment.

CLASSROOM POLICIES:

The student handbook on the college's website details the student code of conduct, the student rights and the student responsibilities of each student attending class at Massasoit Community College. It is your responsibility to read the handbook and behave in a manner consistent with the guidelines. Selected sections follow:

Students are responsible for behaving on campus and elsewhere while under the auspices of Massasoit Community College in ways that enable the College's mission of learning and teaching to be fulfilled in an atmosphere of safety and encouragement for all.

~~Being here implies the desire to learn, to expand skills, to earn a degree or certificate, to join in student activities, to benefit from special events and to use all of the resources of the campus. So that all resources and services may be available to the widest audience, Massasoit Community College must assure that students' conduct does not interfere with the access of others. Accordingly, the following actions constitute violations of the Student Code of Conduct and may result in disciplinary action ranging from warning to expulsion if responsibility is determined by due process.~~

- ~~• Disruptive conduct~~
- ~~• Disorderly conduct~~
- ~~• Verbal abuse or threats~~
- ~~• Drunkenness~~

~~Faculty members have a special responsibility and authority to ensure a safe, productive learning environment for all their students. Students who interfere with the establishment and maintenance of such an environment by the above listed behaviors or others may be immediately excluded or removed from the classroom, laboratory or learning environment on a temporary basis. Permanent removal from a class for inappropriate conduct may not occur without due process.~~

Students are responsible for maintaining high standards of academic honesty and integrity. ~~Violations will usually fall into one of two categories: cheating or plagiarism.~~

Cheating includes, for example, copying or buying the work of others; hiring or persuading others to do work under a false name; concealing notes or other helpful materials during a test. ~~The penalty for cheating is usually a failing grade for the work in question.~~

Plagiarism is the use of another person's work or ideas as one's own without giving appropriate credit. ~~In short, plagiarism is intellectual theft and is, therefore, taken seriously: consequently, using the ideas or language of others in an oral, written, technical, or artistic work must be properly acknowledged and documented. The penalties for plagiarism include failure in the course, suspension, and/or expulsion.~~ Students are responsible for understanding what constitutes plagiarism in their classes.

ACADEMIC RESOURCES CENTER (ARC)

The Academic Resource Center offers a wide range of tutoring and academic support services. The services are used by a diverse group of students. Individual and small group tutoring is available in most subjects. Appointments are not necessary but recommended. I strongly encourage you to visit this valuable resource.

GRADING POLICY:

Your grade will be based on your performance.

- Four exams during the semester 55%
- Assignments and/or quizzes 10%
- Active class participation 10%
- Final exam (cumulative)* 25%

Any student with a grade of A or B on the first four exams and satisfactory attendance and satisfactory completion of assignments will not take a cumulative final. The student will be tested only on the new material since the last exam. In this situation, exams 1 through 5 will be weighted 16% each.

NO MAKE-UP EXAMS WILL BE GIVEN. NO EXTRA CREDIT PROJECTS WILL BE GIVEN.

Know where you stand in class. Record your grades. A separate sheet will be given out to record the grades on quizzes and on assignments.

| | <u>Grade</u> | <u>Weight</u> | <u>Points</u> |
|-------------------|--------------|---------------|---------------|
| <u>Exam #1</u> | | | |
| <u>Exam #2</u> | | | |
| <u>Exam #3</u> | | | |
| <u>Exam #4</u> | | | |
| <u>Final Exam</u> | | | |
| | | | |

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DISABILITY RESOURCES

Students with disabilities who believe that they may need accommodations in the classroom are encouraged to contact the Disability Counselor for Learning Services, Andrea Henry, X 1805, or Disability Counselor, Stan Oliver, X1464, **as soon as possible**, in order to ensure that such accommodations are implemented in a timely fashion.

TIPS FOR SUCCESS

- Attend **every** class and be prepared. Information from past classes is key to learning the information in future classes. Trying to catch up is almost impossible.
- Read the chapter and complete your homework before class. I expect your best effort. Continual practice is necessary to master a topic. Bring a list of questions and/or topics that you do not understand.
- See me **IMMEDIATELY** if you are struggling and/or need individual assistance.
- Spend enough time on the course to master the material. A minimum of five hours outside class is recommended.
- Form a study group.
- Visit the ARC.

I look forward to working with each of you this semester. Welcome!

Kathleen A. Walsh, CPA
Instructor, Business Administration
Massasoit Community College

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- Please turn off cell phones.
- Please be on time.
- Please treat the other students in class, the instructor, and yourself with respect.

Students are responsible for maintaining high standards of academic honesty and integrity. Cheating includes, for example, copying or buying the work of others; hiring or persuading others to do work under a false name; concealing notes or other helpful materials during a test.

Plagiarism is the use of another person's work or ideas as one's own without giving appropriate credit. Students are responsible for understanding what constitutes plagiarism in their classes.

A student who cheats or plagiarizes material will receive an F on the assignment and will be referred to the college's

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Kathleen A. Walsh, CPA
Instructor, Business Administration
Massasoit Community College

TENTATIVE CALENDAR

| DATES | CHAPTER | TOPIC | ASSIGNMENT (Announced at the end of each class) |
|----------------|---------|--|--|
| 1/24, 26, 28 | | Introduction to Accounting II | |
| 1/31, 2/2, 2/4 | 10 | Fixed Assets and Intangible Assets | |
| 2/7, 9, 11 | | | |
| 2/14, 16, 18 | 11 | Current Liabilities Exam #1- ch. 10 and review material (2/18) | |
| 2/21, 23, 25 | 12 | No class on 2/21 Corporations | |
| 2/28, 3/2, 4 | | | |
| 3/7, 9, 11 | | | |
| BREAK | | | |
| 3/21, 23, 25 | 15 | Exam #2 – ch.11 and 12 (3/23) Bonds Payable | |
| 3/28, 30, 4/1 | 17 | Financial Statement Analysis | |
| 4/4, 6, 8 | | | |
| 4/11, 13, 15 | 16 | Exam #3 – ch.15 and 17 (4/11) Statement of Cash Flows | |
| 4/18, 20, 22 | 13 | No class on 4/18 Accounting for Partnerships and Limited Liability Corporations | |
| 4/25, 27, 29 | | | |
| 5/2, 4, 6 | 14 | Exam #4 – ch. 16 and 13 (5/4) Special Topic(s) | |
| 5/9, 11, 13 | | No class on 5/13 | |
| Week of 5/16 | | Final exam Date TBA | |

The Instructor reserves the right to change the syllabus. Any changes will be announced in class.

CONTRACT

I HAVE READ AND UNDERSTAND THE COURSE SYLLABUS FOR PRINCIPLES OF ACCOUNTING II. I AGREE TO FOLLOW THE COURSE REQUIREMENTS AND POLICIES DETAILED IN THE SYLLABUS.

SIGNED: _____ **DATE:** _____

DATA SHEET (FOR INSTRUCTOR'S USE ONLY)

1. **NAME:** _____ **TEL:** _____
2. **E-MAIL ADDRESS:** _____
3. **STATUS:** FRESHMEN SOPHOMORE OTHER
4. **MAJOR:** _____
5. **# OF COURSES BEING TAKEN (exclude ACCT 106):** _____
6. **When did you complete ACCT 105?** _____ **What grade did you earn?** _____
7. **Have you completed the computer prerequisites?**
8. **#OF HOURS WORKED:** _____
9. **JOB DESCRIPTION:**

10. **COMPUTER EXPERIENCE:**

11 SPECIAL LEARNING NEEDS: