

**MASSASOIT COMMUNITY COLLEGE
DEPARTMENT OF BUSINESS ADMINISTRATION
~~ORIGINAL~~REVISED COURSE SYLLABUS**

INSTRUCTOR:	Kathleen Walsh, CPA		
COURSE NUMBER:	ACCT 106-04		
COURSE TITLE:	PRINCIPLES OF ACCOUNTING II		
PREREQUISITE OR COREQUISITES:	Acct. 105 (Principles of Accounting I) AND Acct. 302 (Computerized Business Applications) OR one of the following CTM 101 and CTM102 and CTM 103		
CREDITS:	Four		
SEMESTER:	Spring 2005		
OFFICE:	B109		
OFFICE HOURS:	Mon _____ and Fri _____		
<u>OFFICE HOURS:</u>	<u>Mon _____ and Fri _____ and by appointment</u>		
TELEPHONE:	(508) 588-9100 Ext. 1681		
	Department secretary Ext. 1671		
E-MAIL:	Kwalsh@massasoit.mass.edu		

~~**COURSE DESCRIPTION:**~~

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This course is a continuation of Principles of Accounting I. Accounting concepts, principles, and ethics are explored in more depth. Categories of accounts covered are Long-term Assets, Current Liabilities and Long-term Liabilities. Accounting for a partnership and a corporation are studied. Computer applications are integrated.

~~**COURSE OBJECTIVES:**~~

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After completing the course, the student will be able to:

- Understand how accounting principles, concepts, and conventions impact transaction recording.
- Account and report selected transactions in accordance with Generally Accepted Accounting Principles. Transactions relate to Long-term Assets, Current and Long-term Liabilities, Partnerships, and Corporations.
- Calculate payroll in order to complete a payroll register and record employer payroll taxes.
- Prepare corporate financial statements in accordance with Generally Accepted Accounting Principles (GAAP).
- Analyze financial statement data to help users make economic decisions.
- Use electronic software and media as tools for preparing and analyzing accounting information for decision making.
- Develop and improve core competencies of critical thinking, oral communications, quantitative skills, writing, and technology skills in order to increase success in the course and the workplace.

COURSE MATERIALS:

Required:

- Accounting, Warren, Reeves, Fess, SouthWestern Publishers, 21th edition, 2004:2004
- ~~Blank Working Papers to accompany text for Chapters 1-16 (optional)~~ 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.

~~Bring a calculator, pencils and a notebook to every class.~~

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.)

groups). Students are encouraged to be active participants in class.

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 be successful learn is to be **in class** and **be prepared**.

Attendance will be taken each day. If you are absent, you 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 before the next scheduled class to complete any missed assignments. Excessive if an absence will be more than three classes. **More than three excused absences will decrease your 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 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%~~ 55%
- Assignments and/or quizzes 10%
- Active class participation ~~5%~~ 10%
- Final exam (cumulative)* -25%

*Any student with ~~an~~ 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 4~~ will be weighted ~~20%, 20%, 25%, and 20%~~ 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>			

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 **ANDand** (2) is unable to complete the coursework by the end of the semester due to illness **ANDand** 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.

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. 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. 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.

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

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.

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

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:**
_____ **TEL:** _____
2. E-MAIL ADDRESS: _____
3. STATUS: FRESHMEN SOPHOMORE OTHER
MAJOR: _____
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:

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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.