CASPER COLLEGE COURSE SYLLABUS

ACCT 2420-01 Intermediate Accounting I

Semester/Year: Spring 2013

Lecture Hours: 4  Lab Hours: 0  Credit Hours: 4

Class Time: 12:00 – 12:50  Days: M, T, W, Th  Room: BU 125

Instructor’s Name: Gary Becker – Office BU 209

Instructor's Contact Information:  Office Phone: 268-2242  Email: gbecker@caspercollege.edu

Office Hours: 10:00-11:30 AM – M-Th & 1:00 -2:00PM M-Th & By Appointment

Course Description: This course is a continuation of ACCT 2410. It continues to study accounting principles and procedures with emphasis on analysis, interpretation, and controls. Financial statements are studied in detail from both the theoretical and practical standpoints, with a critical examination and evaluation of areas covered.

Statement of Prerequisites: Successful completion of ACCT 2410

Goal: Students should have a working knowledge of the accounting cycle. They should understand detailed information regarding the history, and make-up of the accounting profession as well as the detailed components of the Balance Sheet, Income Statement & Cash Flow Statement in particular.

Outcomes: Readiness for future advanced accounting classes will be measured by students achieving a minimum of 70% of overall possible points on tests, quizzes, homework and projects.

Methodology: This course will use an “Active Learning” process with student participation individually and part of a Team. Class attendance and participation is expected and required. Discussions, illustrations and extensive problem solving will also be utilized. We will attempt to cover approximately one chapter a week.

There will be something due in this class every class period, so you should allow 2 hours per day for at least 5 days a week to successfully complete this course. This is NOT a class you can do once a week!! If you do not have adequate time I would not advise you taking this class.

Chapter readings: MUST be done ahead of time to allow for proper participation in class discussions, successful results on homework, quizzes and exams.

GRADING SYSTEM:

Grades will be determined by two categories of work: (1) class preparation assignments (CPA’s) & LSSA’s and (2) homework, quizzes, and exams & practice set.

<table>
<thead>
<tr>
<th>Course Grade</th>
<th>CPAs &amp; LSSA’s</th>
<th>Homework, quizzes, and exams</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Credit for at least 18 of the 22 assignments</td>
<td>90%-100%</td>
</tr>
<tr>
<td>B</td>
<td>Credit for at least 16 of the 22 assignments</td>
<td>80%-89%</td>
</tr>
<tr>
<td>C</td>
<td>Credit for at least 14 of the 22 assignments</td>
<td>70%-79%</td>
</tr>
<tr>
<td>D</td>
<td>Credit for at least 12 of the 22 assignments</td>
<td>60%-69%</td>
</tr>
<tr>
<td>F</td>
<td>Credit for &lt; 12 of the 22 assignments</td>
<td>Below 60%</td>
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Thus if you complete only 14 CPAs, the best grade you can get regardless of % on homework, quizzes, and exams is a C. Likewise if you Score 70% on the Homework, quizzes and exams, the best grade you can get is a C regardless of the number of CPAs completed.

NOTE: Final Percentages will be rounded, thus 89.49% = 90% = A and 89.444 = 89% = B.

Weighting of Homework, quizzes and exams:
The following are tentative point distributions:

<table>
<thead>
<tr>
<th>Description</th>
<th>Point Breakdown</th>
<th>Points Possible</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework points</td>
<td>(11 X 15)</td>
<td>165</td>
<td>10%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>(11 X 10)</td>
<td>110</td>
<td>07%</td>
</tr>
<tr>
<td>Capstone Project/Presentation</td>
<td>Mandatory completion</td>
<td>150</td>
<td>09%</td>
</tr>
<tr>
<td>Exams</td>
<td>(11 X 100) Less 100 points Dropped</td>
<td>1000</td>
<td>62%</td>
</tr>
<tr>
<td>Final-comprehensive</td>
<td>(200) (cannot be dropped)</td>
<td>200</td>
<td>12%</td>
</tr>
<tr>
<td><strong>Total points possible</strong></td>
<td></td>
<td>1625</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Class Preparation Assignments (CPAs)**

There will be 11 Chapter class preparation assignments (CPAs). For each assignment you will have to answer questions over the assigned reading and bring to class two copies of your answers – one to hand to the instructor at the beginning of the class and one to use and expand on during class. To earn credit for a CPA you must:

1. Give a good faith effort on each and every question.
2. Bring two copies of your answers to class and give me one copy before class starts.
3. Attend class to modify and expand your answers and add value to the discussion.

If you do not show a good faith effort on all of the assignment’s questions, or you do not bring two copies of your answers, or you do not give me one copy before class starts, or you miss class (even if you have answered all of the assignment questions), you will not earn credit for that CPA.

**Learn Smart Study Assignments (LSSAs)**

There will be 11 LSSAs (one for each chapter). These are found in the McGraw Hill Connect homework assignment area http://connect.mcgraw-hill.com/class/gbecker-acct2420-spring-2013. These will be posted with due dates and times that will correspond with class times, so they must be completed before coming to class on that day to receive credit. These like the CPAs will be credit or no credit. Either you complete them totally and get the credit or not and do not get the credit. These will take you approximately an hour to complete and will prepare and test you on the chapter content.

**Homework & Quizzes**

For each chapter, you will be asked to complete Homework Assignments & Quizzes. Homework & Practice quizzes will be made available in McGraw Hill Connect site for purposes of preparing you for Exams. Your graded quizzes will be at the Gleim Website. Use the following URL to register for this: https://www.gleim.com/?promoID=PLED_ACCT2420-01

The Connect URL: http://connect.mcgraw-hill.com/class/gbecker-acct2420-spring-2013 . You will have to self register using the code supplied with your textbook. Quizzes will be worth 10 points each. The homework points will vary with the chapter, but on average will be worth approximately 15 points per chapter.

**Capstone Project/Presentation**

You will be given a project/presentation to do throughout the semester which will be turned in at the end of the semester worth 150 points and is a mandatory project. A separate sheet will be given to each student explaining the requirements for this project.

**Exams**

There will be 11 Exams and a comprehensive Final in this course. Exams will be after every chapter (see daily schedule) and be worth 100 points. The Comprehensive final will be given during finals week and be worth 200 points. Exams missed will be recorded with a grade of zero in the grade book. At the end of the semester, your lowest score on one Chapter Exam will be dropped. Dropping an exam is in place of make-up tests and all the inconvenience that causes for everyone involved. NO MAKE-UP TESTS will be allowed unless arrangements are made well in advance with the instructor. Plan accordingly; avoid missing exams at the beginning of the semester in case you encounter an emergency later on. The dropped exam is intended to address emergency absences for the entire semester. Exams will be given in class and may require the use of the computer as well as pencil and paper. Some exams may allow you to use your book and/or notes as the instructor allows.
Required Text, Readings, and Materials: Intermediate Accounting, Spiceland, Sepe, Nelson, 7th edition, McGraw Hill Irwin. Packaged with Connect & Grady Wholesale Corp. Practice Set. If you do not have the money right away to get these, you can go to the link for Connect and register there. As you go through the registration procedure, you will be given a choice to obtain a 30 day free trial which includes an E-book. If you choose this option you will have full access for that 30 days and at any time you can go in and put your purchased code in. Remember however after 30 days your trial will expire and you will have to buy!!

Class Policies: Last Date to Change to Audit Status or to Withdraw with a W Grade: April 12, 2013. I will NOT sign a drop slip after this date. No Cell Phone usage in Class. Please turn off during class time.

Student Rights and Responsibilities: Please refer to the Casper College Student Conduct and Judicial Code for information concerning your rights and responsibilities as a Casper College Student.

Chain of Command: If you have any problems with this class, you should first contact the instructor in order to solve the problem. If you are not satisfied with the solution offered by the instructor, you should then take your problem through the appropriate chain of command starting with the department head, then the Business & Industry School Dean, and lastly the vice president for academic affairs.

Academic Dishonesty - Cheating & Plagiarism: Casper College demands intellectual honesty. Proven plagiarism or any form of dishonesty associated with the academic process can result in the offender failing the course in which the offense was committed or expulsion from school. See the Casper College Student Code of Conduct.

Official Means of Communication: Casper College faculty and staff will employ the student's assigned Casper College email account as a primary method of communication. Students are responsible to check their account regularly. The Moodle email will also be used in this class.

ADA Accommodations Policy: If you need academic accommodations because of a disability, please inform me as soon as possible. See me privately after class, or during my office hours. To request academic accommodations, students must first consult with the college’s Disability Services Counselor located in the Gateway Building, Room 344, (307) 268-2557, bheuer@caspercollege.edu. The Disability Services Counselor is responsible for reviewing documentation provided by students requesting accommodations, determining eligibility for accommodations, and helping students request and use appropriate accommodations.

Calendar or course schedule: A separate daily schedule is provided for this class giving a day by day calendar of topics and assignments. This schedule may change as needed, but gives you an outline of when topics are covered and assignments due in order to complete the 11 chapters of this course.

NOTE: If you have any questions regarding the syllabus or materials assigned in this class, please ask for verification. Planning for success includes knowing what is expected of you!