CASPER COLLEGE COURSE SYLLABUS  
ACCT 2410-N1 Intermediate Accounting I

Semester/Year: Spring 2015

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

Class Time: Online Class  Days: Online Class  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-F & 1:00 -2:00PM M,T,Th & By Appointment

Course Description: This course studies 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. The Asset section of the balance sheet is heavily emphasized in this course.

Statement of Prerequisites: Successful completion of ACCT 2020

Institutional Outcomes  (Check any Casper College General Education Outcomes that apply from the list below.)

☐ Demonstrate effective oral and written communication
☐ Use the scientific method
☒ Solve problems using critical thinking and creativity
☐ Demonstrate knowledge of diverse cultures and historical perspectives
☐ Appreciate aesthetic and creative activities
☐ Use appropriate technology and information to conduct research
☐ Describe the value of personal, civic, and social responsibilities
☒ Use quantitative analytical skills to evaluate and process numerical data

Program goals  To give students interested in the field of accounting a fundamental understanding of the language of business (accounting). To prepare them for either an entry level position in the accounting field, or further studies at the four year level.

Course Goals: To prepare students for taking more advanced accounting classes and/or for an entry level position in accounting.

Course Objectives:
1. Students will actively and effectively participate in forum discussions and any written activities.
2. Students will be able to prepare, analyze, and have a detailed understanding of the components of the Balance Sheet, Income Statement, and Statement of Cash Flows.
3. Students will be able to analyze complex corporate business transactions and determine the correct amounts to be recorded as well as what accounts should be debited or credited in the financial records.
4. Students will have a detailed understanding of the economic resources of a business and be able to compute a variety of financial business ratios and use them to analyze and evaluate businesses.
5. Students will perform at a minimum of a 70% average on homework, quizzes, exams and projects to demonstrate these abilities.
Methodology: This is an online class that will use forum discussions, homework, quizzes and exams to present and learn the material. We will attempt to cover approximately one chapter a week. This is a very detailed and complex course, 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 forums and successful results on homework, quizzes and exams.

GRADING SYSTEM:
Grades will be determined by Pre-Lecture Quizzes, homework, Post-Lecture Quizzes, Exams & Practice Set.

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

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>Forum Discussions</td>
<td>(12 X 5)</td>
<td>60</td>
<td>3%</td>
</tr>
<tr>
<td>Pre-Lecture Quizzes</td>
<td>(12 X 10)</td>
<td>120</td>
<td>6%</td>
</tr>
<tr>
<td>Assignment Zero (2)</td>
<td>(19 pts)</td>
<td>19</td>
<td>1%</td>
</tr>
<tr>
<td>Homework points</td>
<td>(12 X 15)</td>
<td>180</td>
<td>9%</td>
</tr>
<tr>
<td>Post Lecture Quizzes</td>
<td>(12 X 15)</td>
<td>180</td>
<td>9%</td>
</tr>
<tr>
<td>Practice Set</td>
<td>Mandatory completion</td>
<td>200</td>
<td>10%</td>
</tr>
<tr>
<td>Exams</td>
<td>As assigned on Daily Schedule</td>
<td>1000</td>
<td>52%</td>
</tr>
<tr>
<td>Final-comprehensive</td>
<td></td>
<td>200</td>
<td>10%</td>
</tr>
<tr>
<td>Total points possible</td>
<td></td>
<td>1959</td>
<td>100%</td>
</tr>
</tbody>
</table>

Pre-Lecture Quizzes
There will be 12 Pre-Lecture Quizzes & 2 Wiley Plus Assignments Zeroes. These are found in the Wiley Plus online location at: [http://edugen.wileyplus.com/edugen/class/cls426094/](http://edugen.wileyplus.com/edugen/class/cls426094/). The Assignment Zeroes, will be worth points and are highly advised for your understanding of the software.

Homework & Post Lecture Quizzes
For each chapter, you will be asked to complete Homework Assignments & Quizzes. These will be made available in Wiley Plus for purposes of preparing you for Exams. Post Lecture Quizzes will be worth 15 points each. The homework on average will be worth 20 points per chapter. You will need to go to the following link to register for this class. [http://edugen.wileyplus.com/edugen/class/cls426094/](http://edugen.wileyplus.com/edugen/class/cls426094/)

Practice Set
At the beginning of the course along with Chapter 3, you will be completing a simulation Practice set. This will serve as a comprehensive review of what you have had in accounting up to this point and should give you and the instructor an indication of your preparedness to move on in this course. This Practice set MUST be completed in order to pass this course!! This Practice Set will be worth 200 points towards your grade. You can register and pay for it at [www.perdisco.com/login](http://www.perdisco.com/login).
Exams
There will be 7 Exams and a comprehensive Final in this course. Exams will vary in points according to material covered (see daily schedule). 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. **NO MAKE-UP TESTS** will be allowed unless arrangements are made *well in advance* with the instructor or in emergency situations. **Proctored Exams:** The exam over Chapters 4 & 5 and the Comprehensive Final Exam will have to be proctored. You can use the testing center on our campus or some other proctor approved by your instructor. If you have questions be sure and ask your instructor well in advance of the exams. For the proctored exams you will not be allowed to use the book or notes. For all other exams you can use your book and notes but they will be timed so do not rely on being able to look everything up.


**Class Policies:** Last Date to Change to Audit Status or to Withdraw with a W Grade: April 16, 2015. 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.

**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!