CASPER COLLEGE COURSE SYLLABUS
ACCT 2420-01 Intermediate Accounting II

Semester/Year: Spring 2016

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

Class Time: 12:00 – 12:50  Days: M, T, Th, F  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: 9:00-11:00 AM – M-F & 1:00 -2:00PM M,T,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

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 at the four year level and/or for an entry level position in accounting.

Course Objectives:

1. Students will actively and effectively participate in classroom discussion, and any written or oral 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. Specific examples are Revenue Recognition, Leases, Pensions, Investments, other liability and Stockholders Equity transactions.
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 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 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>Learn Smart Assignments</td>
<td>(10 X 10)</td>
<td>100</td>
<td>6%</td>
</tr>
<tr>
<td>Homework points</td>
<td>(10 X 20 )</td>
<td>200</td>
<td>12%</td>
</tr>
<tr>
<td>Chapter Quizzes</td>
<td>(10 X 15)</td>
<td>150</td>
<td>9%</td>
</tr>
<tr>
<td>Project/Presentation</td>
<td>Mandatory completion</td>
<td>200</td>
<td>10%</td>
</tr>
<tr>
<td>Exams</td>
<td>10 X 100 with lowest Dropped</td>
<td>900</td>
<td>53%</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>1750</td>
<td>100%</td>
</tr>
</tbody>
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Learn Smart Assignments

There will be 10 Learn Smart Assignments (LSSA’s). These are found in the McGraw Hill Connect at: http://connect.mheducation.com/class/g-becker-acct2420-01-spring-2016

Homework & Chapter Quizzes

For each chapter, you will be asked to complete Homework Assignments & Quizzes. These will be made available in Connect for purposes of preparing you for Exams. Chapter Quizzes will be worth 15 points each. The homework will be worth 20 points per chapter. You will need to go to the following link to register for this class. http://connect.mheducation.com/class/g-becker-acct2420-01-spring-2016

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 200 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 10 Exams and a comprehensive Final in this course. Exams will be worth 100 points and come at the end of each chapter. 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. The lowest score on one of your chapter exams will be dropped at the end of the 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.

Class Policies: Last Date to Change to Audit Status or to Withdraw with a W Grade: April 14, 2016. 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 10 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!