CASPER COLLEGE COURSE SYLLABUS
ACCT 2020-N1 Principles of Accounting II
Instructor:  Mark Oxley

Semester/Year:  Spring 2019
Lecture Hours:  4  Lab Hours:  0  Credit Hours:  4

Course Description:
ACCT 2020 Principles of Accounting II is a continuation of ACCT 2010. Accounting for corporations and partnerships examines reports and information needed by the management of a business to make good decisions. The role accounting information plays in aiding the functions of planning, budgeting, and control is examined.

Statement of Prerequisites:  ACCT 2010
Instructor:  Mark Oxley  E-mail:  moxley@caspercollege.edu
Office BU 108  Office Hrs:  M, T and TH 10:00-10:50 a.m. & M, T & TH 2:00-3:00 p.m.  Fridays are by Appointment.

Phone (307) 268-2414
Goals:
The goals of this class are to:
- Demonstrate effective oral and written communication.
- Solve problems using critical thinking and creativity.
- Use quantitative analytical skills to evaluate and process numerical data.
- Understand stockholder’s equity and the statement of cash flows.
- Learn how to analyze the financial condition of a corporation.
- Develop an understanding of cost accounting principles.

Outcomes:
The goals will be achieved when:
- Students will communicate and function effectively in the classroom, e-mails, reports and act with professionalism, integrity and ethical behavior.
- Students will solve problems with critical thinking and creativity by working through assigned accounting problems both in class and individually outside of class.
- Students will use quantitative analytical skills to evaluate and process numerical data throughout the entire semester while completing the chapters and doing the Annual Report Project.
- Students will develop a basic understanding in form and function of stockholder’s equity and the statement of cash flows.
- Students will formulate an analysis of a company’s financial condition by analyzing their annual report and related documents and filings.
- Students will develop and utilize skills in cost accounting for the purpose of helping management make decisions that increase the profitability of a company. Cost accounting topics include, but are not limited to break-even analysis, budgeting, capital project evaluations, segment reporting and Job Order and Process Cost Accounting.
Methodology:
This is an on-line course where most of the communication will take place in the Moodle classroom. Questions and comments will be made in the classroom. In addition to participating in the classroom students will complete homework assignments in Connect and take quizzes and in Moodle for each chapter. There will also be Moodle exams for every 2 chapters and an exam for the last 3 chapters. The last exam is not a comprehensive final and only covers the last 3 chapters.
I hope to promote a team atmosphere where students are engaged and feel respected. Please show respect to the instructor and fellow students. If you are having any issues with the instructor or students please come talk to me so we can resolve those issues and make the class as productive and enjoyable for you as possible. Your course feedback on end of the semester student evaluations is valuable as the instructor uses course evaluations in determining course methodology.

Evaluation Criteria:

Accounting 2020-01 will be graded as follows:

<table>
<thead>
<tr>
<th>Graded Component</th>
<th>Points Available</th>
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</thead>
<tbody>
<tr>
<td>Chapter Homework (13 X 10)</td>
<td>130</td>
</tr>
<tr>
<td>Chapter Quizzes (13 X 10)</td>
<td>130</td>
</tr>
<tr>
<td>Chapter Tests (5 X 100)</td>
<td>500</td>
</tr>
<tr>
<td>Lowest 1 dropped.</td>
<td></td>
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<tr>
<td>Annual Report Project</td>
<td>100</td>
</tr>
<tr>
<td>Participation (Attendance, CPAs &amp; Forums)</td>
<td>140</td>
</tr>
<tr>
<td>Total Points</td>
<td>1,000</td>
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</tbody>
</table>

Grade | Points | Percents
---    | ---    | ---
A      | 900-1,000 | 90-100%
B      | 800-899   | 80-89%
C      | 700-799   | 70-79%
D      | 600-699   | 60-69%
F      | < 600     | < 60%

NOTE: For borderline grades the exact number of points determines the letter grade. Thus, an 899 is a high B, but still a B and not an A and so on and so forth. My apologies in advance for those that are close, but the line must be drawn somewhere. Please feel free to ask me to review grading on any work throughout the semester.


CHAPTER HOMEWORK:
Each of the 13 chapters covered will have graded homework consisting of exercises or problems from the end of the chapter. The homework for each chapter is worth 10 points. All homework will be completed using Connect, which can be accessed at:
Log into Connect and fill in the requested information. Make sure you remember your log in information for future use. If you have trouble with registration, please contact technical support at: http://mpss.mhhe.com/
(Please click on ‘Customer Support’ on right side of page for student 800 #, which is 1-800-331-5094)
Each student will have the same homework questions but the numbers within the questions will be different. The homework will be due the week we cover each chapter. Each chapter has an assignment, practice and LearnSmart. The assignment must be done before the chapter test is taken. The practice provides extra problems for you to work on and the LearnSmart is there for your review. There is not a grade or extra credit awarded for the practice problems or LearnSmart. Although the total number of points varies for each chapter, each chapter “assignment” is worth 10 points. The percentage of points correct will be taken by 10. For example if there are 14 points in the chapter and you receive 12 points on the homework, your grade would be 12 / 14 x 10 = 8.57.

LATE WORK: The instructor reserves the right to accept or reject late work on a case by case basis. Work that is submitted late is subject to a 20% penalty. **There are also NO make-up exams.**

PARTICIPATION POINTS (140 points: Attendance 36, CPAs 52 & Forums 52)
1. Attendance will be taken every day.
2. CPAs (a. Give a good faith effort on each and every question. b. Submit your answers through Moodle by the due date) 4 points per CPA.
3. Forums: For every chapter you will be required to answer 2 of the questions you answered in the CPA for the chapter. You must also respond to or add to at least 2 other students’ answers. You will be given a maximum of 4 points for each chapter’s forum.

CHAPTER QUIZZES:
On Moodle you will have a quiz to take for each chapter that same week that chapter is reviewed. There will be 13 quizzes worth 10 points each. You will have three attempts to take the quiz with the highest score counting towards your grade. You will have fifteen minutes to take each quiz. There are two Moodle ACCT 2020 sections. **For this class, sign onto the:**

19/SP_ACCT_2020 N1_Principles_of_Accounting_II

CHAPTER TESTS:
We will have 6 tests. 1 for every 2 chapters and 1 for the last 3 chapters worth 100 points each. The lowest or missed test will be dropped. Test 3 and 5 will be proctored. The test questions may be related to definitions or short problems applying the covered material. You will have 50 minutes to complete each test. There will NOT be a comprehensive final. The final exam is over chapters 23, 24 and 25.

ANNUAL REPORT PROJECT:
The annual report project is an integral part of the learning process as students apply what they have learned to a real corporation. Each student will select a corporation to evaluate. This project should be a seamless analysis that provides a complete overview of the corporation and the industry. Please be sure to select a rather large, well-known corporation that will be easy to gather information on.

PARTICIPATION: Participation and good attendance is crucial to doing well in this class. If you do have to miss a class, please leave a voice phone message or e-mail for the instructor for an excused absence. While in class, try to be engaged in the lecture and be prepared to be called upon to answer questions. By participating in class I can assess how well the class understands the material and conduct the class accordingly.
Casper College may collect samples of student work demonstrating achievement of the above outcomes. Any personally identifying information will be removed from student work.

Class Policies: Last Date to Change to Audit Status or to Withdraw with a W Grade: Thursday, April 18, 2019.

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 dean of Business and Industry, and lastly the vice president for academic affairs.

Academic Code Violations: (Cheating and Plagiarism) Casper College demands academic honesty. Academic code violations focus on academic dishonesty, which includes but is not limited to, cheating, plagiarism, buying, selling, or stealing exams; substituting for another person, collusion when collaboration is not approved; knowingly furnishing false information; and copyright violations. Violations of the college’s academic code can result in a range of negative consequences from failing graded assignment to expulsion from the college. See the Student Code of Conduct for more information on this topic.

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.

ADA Accommodations Policy: It is the policy of Casper College to provide appropriate accommodations to any student with a documented disability. If you have a need for accommodation in this course, please make an appointment to see me at your earliest convenience. Also contact Brent Heuer at 268-2557.

Harassment and discrimination: Casper College seeks to provide an environment that is free of bias, discrimination and harassment. If you have been the victim of sexual harassment/gender or sex discrimination/ sexual misconduct/ assault, we encourage you to report this. If you report this to an employee, she or he must notify our college’s Title IX Coordinator, Linda Toohey, Associate Vice President for Student Services, 125 College Drive, GW 412, Casper, WY 82601; (307) 268-2667; linda.toohey@caspercollege.edu about the basic facts of the incident. Employee concerns should be directed to the Human Resources Director. For more information about your options, please go to: caspercollege.edu/nondiscrimination.
We have 16 weeks to complete 13 chapters. Plan on working through about a chapter a week with extra time allotted for longer chapters. Following is a table with the chapters and topics we will be covering:

<table>
<thead>
<tr>
<th>Dates</th>
<th>Chapter</th>
<th>Topic</th>
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<tbody>
<tr>
<td>January 22 to February 3</td>
<td>13</td>
<td>Accounting for Corporations</td>
</tr>
<tr>
<td>February 4 to February 10</td>
<td>14</td>
<td>Long Term Liabilities</td>
</tr>
<tr>
<td>February 11 to February 17</td>
<td>15</td>
<td>Investments</td>
</tr>
<tr>
<td>February 18 to February 24</td>
<td>16</td>
<td>Reporting the Statement of Cash Flows</td>
</tr>
<tr>
<td>February 25 to March 3</td>
<td>17</td>
<td>Analysis of Financial Statements</td>
</tr>
<tr>
<td>March 4 to March 10</td>
<td>18</td>
<td>Managerial Accounting Concepts and Principles</td>
</tr>
<tr>
<td>March 11 to March 17</td>
<td>19</td>
<td>Job Order Costing</td>
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<tr>
<td>March 18 to March 24</td>
<td></td>
<td>Spring Break</td>
</tr>
<tr>
<td>March 25 to March 31</td>
<td>20</td>
<td>Process Costing</td>
</tr>
<tr>
<td>April 1 to April 7</td>
<td>21</td>
<td>Cost Volume Profit Analysis</td>
</tr>
<tr>
<td>April 8 to April 14</td>
<td>22</td>
<td>Master Budgets and Planning</td>
</tr>
<tr>
<td>April 15 to April 21</td>
<td>23</td>
<td>Flexible Budgets and Standard Costs</td>
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<tr>
<td>April 22 to April 28</td>
<td></td>
<td>Annual Report Project Presentations</td>
</tr>
<tr>
<td>Dates</td>
<td>Credits</td>
<td>Course Title</td>
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<tr>
<td>April 29 to May 5</td>
<td>24</td>
<td>Performance Measurement and Responsibility Accounting</td>
</tr>
<tr>
<td>May 6 to May 15 (May 13 through 16 is final exams)</td>
<td>25</td>
<td>Capital Budgeting and Managerial Decisions</td>
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