CASPER COLLEGE COURSE SYLLABUS  
ACCT 2420-N1 Intermediate Accounting II 

Semester/Year: Spring 2019 

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

Class Time: Online Days: N/A Room: NA 

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-Th & 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 forum discussions, 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 is an online class that will use forum discussions, homework, quizzes, exams and a capstone project to present and learn the material. We will attempt to cover approximately one chapter a week.

This is a high level Financial Accounting class with many difficult concepts, 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 forum participation, 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 89.44% = 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>(25 pts X 4)</td>
<td>100</td>
<td>6%</td>
</tr>
<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>11%</td>
</tr>
<tr>
<td>Chapter Quizzes</td>
<td>(10 X 15)</td>
<td>150</td>
<td>8%</td>
</tr>
<tr>
<td>Capstone Project</td>
<td>Mandatory completion</td>
<td>200</td>
<td>11%</td>
</tr>
<tr>
<td>Exams</td>
<td>10 X 100 with lowest Dropped</td>
<td>900</td>
<td>50%</td>
</tr>
<tr>
<td>Final-comprehensive</td>
<td>Not droppable but open book &amp; notes.</td>
<td>150</td>
<td>8%</td>
</tr>
<tr>
<td>Total points possible</td>
<td></td>
<td>1800</td>
<td>100%</td>
</tr>
</tbody>
</table>

Learn Smart Assignments
There will be 10 Learn Smart Assignments (LSA’s). These are found in the McGraw Hill Connect at: 

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.

Capstone Project/Presentation
You will be given a project/presentation to do 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 due during finals week and be worth 150 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. There will be two (2) Proctored Exams which will be Chapter 15 & Chapter 18 exams. Be sure and arrange for that well in advance. I have provided a link in the moodle shell to the Testing Center on Campus. These proctored exams cannot be dropped. All tests other than the proctored ones are open book, open note, but will be timed.

Class Policies: Last Date to Change to Audit Status or to Withdraw with a W Grade: April 18, 2019. I will NOT sign a drop slip after this date.

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 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 a graded assignment to expulsion from the college. See the Student Code of Conduct for more information on this topic.

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. This is also, where you will find course evaluation links during course evaluation periods. 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.

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

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!