

**CASPER COLLEGE COURSE SYLLABUS**  
**ACCT 2020-01 Principles of Accounting II**  
**Instructor: Mark Oxley**

**Semester/Year:** Fall 2015

Lecture Hours: 4

Lab Hours: 0

Credit Hours: 4

Class Time: 11:00AM-11:50AM    Days: MTWTH

Room: BU 218

**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](mailto:moxley@caspercollege.edu)

**Office** BU 108

**Office Hrs:** M, T and TH 9:00-9:50 a.m. & M, T & TH 2:00-3:00

**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.
- 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 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 class will be taught using the methods of lecture, Classroom Performance Activities, forums, problem solving, homework assignments on Connect, quizzes on Moodle and in class exams. At the beginning of the chapter the instructor will introduce the chapter with a power point presentation. Then you will do the chapter CPA and forum and we will work through exercises and problems from the chapter in class. Each chapter will have a CPA, forum, homework on Connect and a quiz on Moodle DUE BEFORE the chapter test is given.

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:**

<b>Graded Component</b>	<b>Points Available</b>
Chapter Homework (13 X 8)	104
Chapter Quizzes (13 X 8)	104
Chapter Tests (11 X 50)	550
Lowest 2 dropped.	
Financial Statement Project	100
<u>Participation (Attendance, CPAs &amp; Forums)</u>	<u>142</u>
<b>Total Points</b>	<b>1,000</b>

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.**

Required Text, Readings, and Materials: Fundamental Accounting Principles, 21e, Wild, Shaw and Chiappetta. Text website: [www.mhhe.com/wildFAP21e](http://www.mhhe.com/wildFAP21e)

**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 8 points. All homework will be completed using Connect, which can be accessed at:

<https://connect.mheducation.com/class/m-oxley-acct-2020-01---fa-2015>

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 customer 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 and practice. The assignment must be done before the chapter test is taken. The practice provides extra problems for you to work on. There is not a grade or extra credit awarded for the practice problems. Although the total number of points varies for each chapter, each chapter "assignment" is worth 8 points. The percentage of points correct will be taken by 8. For example if there are 14 points in the chapter and you receive 12 points on the homework, your grade would be  $12 / 14 \times 8 = 6.86$ .

**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 (142 points: Attendance 38, 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 8 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: 15/FA ACCT 2020 01 Principles of Accounting II**

### **CHAPTER TESTS:**

We will have tests for each of the 13 chapters covered worth 50 points each. The two lowest or up to two missed tests will be dropped. The test questions may be related to definitions or short problems applying the covered material. You will have 30 minutes to complete each chapter test. There will NOT be a comprehensive final. The final exam is over chapter 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, November 12<sup>th</sup>, 2015.**

**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 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.

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:

Week Beginning	Chapter	Topic
August 24 <sup>th</sup>	13	Accounting for Corporations
August 31 <sup>st</sup> CH 13 exam is on Sept. 2	13	Accounting for Corporations
September 8 <sup>th</sup> (September 7 is Labor Day)	14	Long Term Liabilities
September 14 <sup>th</sup>	15	Investments and International Operations
September 21 <sup>st</sup>	16	Statement of Cash Flows
September 28 <sup>th</sup>	17 (Can start work on ARPs that are due Thursday, November 12 <sup>th</sup> at 11:00 a.m.)	Analysis of Financial Statements
October 5 <sup>th</sup>	18	Managerial Accounting
October 12 <sup>th</sup>	19	Job Order Cost Accounting
October 19 <sup>th</sup>	20	Process Cost Accounting
October 26 <sup>th</sup>	21	Cost Volume Profit Analysis
November 2 (November 6 <sup>th</sup> is Advising Day)	22	Master Budgets and Planning
November 9 <sup>th</sup>	23 ARPs are due November 12 <sup>th</sup> at 11:00 a.m.	ARP Presentations and Catch Up.
November 16 <sup>th</sup>	ARP Presentations and catch up.	Flexible Budgets and Standard Costs

November 23 <sup>rd</sup> (November 25 <sup>th</sup> – 27 <sup>th</sup> Thanksgiving Break)	24	Performance Measurement and Responsibility Accounting
November 30 <sup>th</sup>	24 and 25	Capital Budgeting and Managerial Decisions
December 7 <sup>th</sup> (Dec. 14-17 is finals)	25 Final is CH 25 exam. Not cumulative.	Capital Budgeting and Managerial Decisions