

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

Semester/Year: Fall 2015

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 also analyzed.

Statement of Prerequisites: **ACCT 2010**

Instructor: Mark Oxley **E-mail: moxley@caspercollege.edu**

Office: BU 108 **Office Hrs.: M, T & TH 9:00 a.m. – 9:50 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.
- 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 effectively communicate with the instructor and other students on e-mails and reports. Students will effectively communicate with the instructor during office hours and appointments.
- Students will solve accounting problems using critical thinking and creativity when they complete their homework, quiz and exams for the 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 verses 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 exams in Moodle for each chapter. Basically, every week you will have a CPA, CPA forum, homework, quiz and an exam on the chapter covered that weekly period. Two weeks are allotted for chapter 13, 16 and chapter 21.

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 feedback is valuable as the instructor uses course evaluations in determining course methodology.

Evaluation Criteria:

Accounting 2020-N1 will be graded as follows:

Graded Component	Points Available
Chapter Homework (13 X 10)	130
Chapter Quizzes (13 X 10)	130
Chapter Tests (11 X 50)	550
Lowest 2 dropped.	
Financial Statement Project	100
Participation (Intro., CPAs, Forums)	<u>90</u>
Total Points	1,000

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

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:

<https://connect.mheducation.com/class/m-oxley-acct-2020-n1---fa-2015>

Log into Connect and fill in the requested information. Make sure you remember your login information for future use. If you have trouble with registration, please contact customer support at: 1-800-331-5094

Each student will have the same homework questions but the numbers within the questions will be different. The homework is due each week we cover a 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 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 $12 / 14 \times 10 = 8.57$.

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.

CHAPTER QUIZZES:

For quizzes and tests on Moodle please log into section:

15/FA_ACCT_2020_N1_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. Test questions will be randomly selected from a test bank so each student will have different test questions covering the same material. You will have one attempt for each exam with 45 minutes to take it. All chapter tests will be done using Moodle which can be accessed through the Casper College Website. There are no make-up tests. If you miss a test it is one of your dropped tests.

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:

CPAs (1. Give a good faith effort on each and every question. 2. Submit your answers through Moodle by the due date) 3 points per CPA.

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 3 points for each chapter's forum.

Remember, that every week there will be a CPA and Forum for participation points, homework assignment and chapter quiz and test. After each weekly period is over, your opportunity to complete these tasks will end. You will only receive credit for what is completed, so **IF YOU DO NOT EVEN START A HOMEWORK ASSIGNMENT OR CHAPTER QUIZ DURING THE WEEK YOU WILL RECEIVE A GRADE OF ZERO ON THAT PARTICULAR HOMEWORK OR CHAPTER QUIZ WITH NO OPPORTUNITY TO MAKE UP THE POINTS BEYOND DOING VERY WELL ON THE OTHER CHAPTERS!! THE TWO LOWEST TEST SCORES ARE DROPPED, BUT NONE OF THE HOMEWORK, QUIZZES, CPAs OR CPA FORUMS ARE DROPPED.**

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 12th, 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 contact me at your earliest convenience. Also contact Brent Heuer at 268-2557 or bheuer@caspercollege.edu.

We have 16 weeks to complete 13 chapters. Plan on working through about a chapter every week with 2 weeks allotted for chapters 13, 16 and 21.

Dates	Chapter	Topic
August 24 to September 6	13	Accounting for Corporations
September 7 to September 13	14	Accounting for Corporations & Long Term Liabilities
September 14 to September 20	15	Investments and International Operations
September 21 to October 4	16	Statement of Cash Flows
October 5 to October 11	17 (Can start to work on ARPs that are due Thursday, Nov. 12 th at 5:00 p.m.)	Analysis of Financial Statements
October 12 to October 18	18	Managerial Accounting
October 19 to October 25	19	Job Order Cost Accounting
October 26 to November 1	20	Process Cost Accounting
November 2 to November 15	21 & ARPs due November 12 th at 5:00 p.m.	Cost Volume Profit Analysis
November 16 to November 22	22	Master Budgets and Planning
November 23 to November 29	23	Flexible Budgets and Standard Costs

November 30 to December 6	24	Performance Measurement and Responsibility Accounting
December 7 to December 15	25 (The CH 25 exam is the final, non- comprehensive exam.)	Capital Budgeting and Managerial Decisions