

CASPER COLLEGE COURSE SYLLABUS  
**ACCT 2410-01 Intermediate Accounting I**

Semester/Year: Fall 2015

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](mailto: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 studies 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. The Asset section of the balance sheet is heavily emphasized in this course.

**Statement of Prerequisites:** Successful completion of ACCT 2020

**Outcomes:**

1. Solve problems using critical thinking and creativity
2. Use quantitative analytical skills to evaluate and process numerical data

**Course Objectives:**

1. Students will actively and effectively participate in classroom discussion and any written 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.
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.

**This is a very detailed and complex course, 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:

Description	Point Breakdown	Points Possible	% of Total
Chapter LSSAs	(11 X 10	110	6%
Homework points	(11 X 20 )	220	12%
Post Lecture Quizzes	(11 X 15)	165	9%
Practice Set	Mandatory completion	200	10%
Exams	11 X 100 (with One dropped)	1000	53%
Final-comprehensive		200	10%
Total points possible		1895	100%

#### Learn Smart Study Assignments (LSSAs)

There will be 10 LSSAs (one for each chapter). These are found in the McGraw Hill Connect homework assignment area <http://connect.mheducation.com/class/g-becker-acct2410-01-fall-2015> . These will be posted with due dates and times that will correspond with class times, so they must be completed before coming to class on that day to receive credit. These will be worth 10 points each. These will take you approximately an hour to complete and will prepare and test you on the chapter content.

#### Homework & Quizzes

For each chapter, you will be asked to complete Homework Assignments & Quizzes. These will be made available in McGraw Hill Connect site for purposes of preparing you for Exams. They will be available at the following URL <http://connect.mheducation.com/class/g-becker-acct2410-01-fall-2015> . You will have to self-register using the code supplied with your textbook. Quizzes will be worth 10 points each. The homework points will vary with the chapter, but on average will be worth approximately 15 points per chapter.

#### Practice Set

At the beginning of the course along with Chapter 3, you will be completing a simulation Practice set. This will serve as a comprehensive review of what you have had in accounting up to this point and should give you and the instructor an indication of your preparedness to move on in this course. This Practice set **MUST** be completed in order to pass this course!! This Practice Set will be worth 200 points towards your grade. You can register and pay for it at [www.perdisco.com/login](http://www.perdisco.com/login).

#### Exams

There will be 11 Exams and a comprehensive Final in this course. Exams will be worth 100 points each. 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. 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. One exam will be dropped at the end of the semester.

**Required Text, Readings, and Materials:** **Required Text, Readings, and Materials:** Intermediate Accounting, Spiceland, Sepe, Nelson, 8<sup>th</sup> edition, McGraw Hill Irwin. Packaged with Connect. There will also be an online practice set that you can pay for and register for at [www.perdisco.com/login](http://www.perdisco.com/login). **If you do not have the money right away to get the Spiceland text and Connect, you can go to the link for Connect and register here. As you go through the registration procedure, you will be given a choice to obtain a 14 day free trial which includes an E-book. If you choose this option you will have full access for that 14 days and at any time you can go in and put your purchased code in. Remember however after 14 days your trial will expire and you will have to buy!!**

**Class Policies:** Last Date to Change to Audit Status or to Withdraw with a W Grade: **November 12, 2015**. **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](mailto: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.

**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!