

CASPER COLLEGE COURSE SYLLABUS  
**ACCT 2420-N1 Intermediate Accounting II**

Semester/Year: Fall 2015

Lecture Hours: 4

Lab Hours: 0

Credit Hours: 4

Class Time: Online

Days: NA

Room: NA

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 thru 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 classroom discussion, 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 and exams to present and learn the material. We will attempt to cover approximately one chapter a week.

There will be something due in this class every class period, 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
Forum Discussions	12 X 5 (Bonus Points)		
Pre-Lecture Quizzes	(12 X 10)	120	6%
Homework points	(12 X 15 )	220	11%
Post Lecture Quizzes	(12 X 15)	165	8%
Capstone Project	Mandatory completion	200	10%
Exams	As assigned on Daily Schedule	1100	55%
Final-comprehensive		200	10%
<b>Total points possible</b>		<b>2005</b>	<b>100%</b>

#### Pre-Lecture Quizzes

There will be 12 Pre-Lecture Quizzes. These are found in the Wiley Plus online location at: <http://www.wileyplus.com/class/466379> .

#### Homework & Post Lecture Quizzes

For each chapter, you will be asked to complete Homework Assignments & Quizzes. These will be made available in Wiley Plus for purposes of preparing you for Exams. Post Lecture Quizzes will be worth 15 points each. The homework on average will be worth 20 points per chapter. You will need to go to the following link to register for this class. <http://www.wileyplus.com/class/466379>

#### Capstone Project

You will be given a project to do throughout the semester 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 9 Exams and a comprehensive Final in this course. Exams will vary in points according to material covered (see daily schedule). 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. There will be two (2) **Proctored Exams** which will be Chapter 18 exam and the Comprehensive final. Be sure and arrange for that well in advance. I have provided a link in the moodle shell to the Testing Center on Campus.

**Required Text, Readings, and Materials:** Intermediate Accounting, Kieso, Weygandt, Warfield, 15<sup>th</sup> edition, Wiley Publishing with WileyPlus

**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. This schedule may change as needed, but gives you an outline of when topics are covered and assignments due in order to complete 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!