

COURSE SYLLABUS

CLARENDON COLLEGE

Division of Business and Technology-Office Technology Certificate Program

Course Name: ACNT 1404/ACNT 1404L, INTRODUCTION TO ACCOUNTING II

Credit Hours: 4

Semester: Spring 2012

Classroom Location: Lecture: Pampa Center MKBC 207
Lab: Pampa Center MKBC 105

Class Days/Times: Lecture: T 2:30p-5:20p
Lab: R 2:30p-5:20p

Instructor: Dr. Robert H. Taylor
Asst. Professor of Accounting & Economics
Business Administration Coordinator
Assistant Director of Institutional Research

Office Hours: Main Campus: MWF 9:00a-10:30a, TR 9:30a-10:30a
CC Pampa Center: MW 4:30p-5:30p & TR 7:00p-8:00p

Office: Main Campus: ADMN 204
CC Pampa Center: MKBC 206C

Phone: Main Campus: 806-874-4859, Ext. 129
CC Pampa Center: 806-665-8801, Ext. 2020

Email: robert.taylor@clarendoncollege.edu

Course Description: This is a continuation of the double-entry bookkeeping cycle introduced in Intro to Accounting I. The accounting concepts from the first semester course are applied for receivables and payables, accruals and deferrals, merchandise inventory, and plant assets. Basic accounting procedures and principles for partnerships and corporations are introduced.

Statement of Purpose: To partially satisfy the requirements for the Office Technology certificate.

Required Instructional Materials:

Textbook: *Fundamentals of Accounting: Course 2, 9th Edition*, Claudia B. Gilbertson & Mark W. Lehman, Southwestern 2009, ISBN-13: 978-0-538-44827-7
Working Papers for Chapters 17-24, ISBN-13: 978-0-538-44710-2
Electro, Inc., Automated Simulation, ISBN-13: 9780538447638

Student Requirements: Office Technology students are not required to take a pre-entry test.

Student Requirements

Students are responsible for completing any assigned reading or activities/homework by the due date given. No late assignments will be accepted. Students should also be in class and ready to begin on time with all materials required for that class. The key to your success in this class is attending each lecture with a positive attitude and being prepared for that day's lesson.

Methods of Instruction

A combination of lectures, PowerPoint presentations, outside assigned readings, discussions, and video presentations may be used in this course.

Learning Outcomes:

Upon completion of the course the students will be able to:

- Record purchases and cash payments using special journals.
- Record sales, and cash receipts in special journals.
- Record uncollectible accounts receivables
- Record plant assets and depreciation
- Determine cost of merchandise inventory
- Record promissory notes
- Record notes payable
- Record notes receivable
- Record accrued revenue and expenses
- Distribute corporate dividends
- Prepare a work sheet for a corporation
- Calculate federal income tax
- Prepare corporate income statement
- Prepare stockholders' equity
- Prepare corporate balance sheet
- Prepare adjusting, closing and reversing entries for a corporation

Grading Policies:

Grades will be based on the following criteria:

Working Papers	10%
Simulation	10%
Chapter Quizzes	10%
Midterm Exam	30%
Final Exam	40%
Total	100%

The final semester grades will be figured as set in the current catalog:

90-100%=A 80-89%=B 70-79%=C 60-69%=D Below 59%=F

Classroom Policies:

1. **Exams:** Exam dates given in the schedule attached to this syllabus may be subject to change. THERE WILL BE NO MAKEUP EXAMS GIVEN IN THIS CLASS. If a student will be absent during an exam for any reason, it is the students responsibility to contact the professor and make arrangements to take the exam prior to the absence. Failure to take an exam at the appointed time will result in the student receiving a zero for a grade on the missed exam. The only exceptions to this rule will be a genuine, documented emergency, in which case the exam is to be made up during the next class period the student returns to school.
2. **Final Exams:** Students must take a final exam for each of their academic courses. The schedule of final exams times is published at the beginning of the semester. Do not make plans to leave school before your scheduled final exam. I will not give any early finals except in extreme emergencies after students have provided documentation of said emergency.
3. **Assignments:** No late or makeup assignments will be given in this class. If an assignment is not turned in when due, the student will receive a zero for a grade on that assignment. If a student will be absent on the day an assignment is due, then it is the student's responsibility to submit the assignment early. Failure to turn in an assignment at the appointed time will result in the student receiving a zero for a grade on the missed assignment. The only exceptions to this rule will be a

genuine, documented emergency, in which case the assignment is to be turned in the next class period the student returns to school.

4. **Attendance:** Attendance in this class is mandatory. Roll will be taken (either officially or unofficially) at the beginning of every class period. A student with more than three un-excused absences will have their final grade reduced by one letter grade.
5. **Scholastic Honesty:** I adhere to a strict policy regarding academic honesty. Anyone who is dishonest in any way will receive a zero on that assignment or exam with no opportunity to make up the zero and may be dropped from the course with a grade of F. That student, if allowed to remain in the course, will not be allowed to receive any extra credit points from the time of the infraction through the remainder of the course. A second act of dishonesty will result in an F for the course. Students who commit an act of academic dishonesty will not be allowed to withdraw from the course with a "W." Note that dishonest behavior includes plagiarism, any form of cheating on an exam, or the act of copying someone else's work as well as allowing someone to copy your work (both students are equally guilty and will be equally punished). Any student caught plagiarizing or cheating on any assignment or exam will receive a grade of zero on that assignment or exam, and will possibly face disciplinary action, including possible expulsion, through the school.
6. **Electronic Communication/Entertainment Devices:** The use of cell phones, iPods, or other electronic communication or entertainment devices is prohibited. If a student is caught using one of these devices during class time, he/she will be asked to leave the class for the remainder of the class that day. **AT NO TIME DURING AN EXAM IS ONE OF THESE DEVICES TO BE OUT. ANY STUDENT FOUND TO HAVE A CELL PHONE OR OTHER ELECTRONIC DEVICE OTHER THAN AN APPROVED CALCULATOR OUT DURING AN EXAM WILL RECEIVE A ZERO ON THAT EXAM.** Cell phones should be turned off prior to the start of the class.
7. **Withdrawal:** If you decide that you are unable to complete this course or that it will be impossible to complete the course with a passing grade, you may drop the course and receive a "W" on your transcript instead. Withdrawal from a course is a formal procedure that you must initiate. If you do not go through the formal withdrawal procedure, you will receive a grade of "F" on your transcript. A student is permitted to drop a course if he/she obtains an official drop slip from the office and has the instructor sign the slip before the 12th class week during a regular long semester, or on or before the last day to drop a class of a term as designated in the college calendar. **Remember, a student is only allowed to drop the same class twice before he/she will be charged up to triple the tuition amount for taking the class a third time or more. Furthermore, beginning with the Fall 2007 semester, students in Texas may only drop a total of 6 courses throughout their entire undergraduate career. After the 6, he/she will no longer be able to withdraw from any classes.** If you think you need to drop this course, please talk with me about it first. It is possible that there is something you can do to still pass the course. Don't hurt your chances for a passing grade in the course by not attending labs or taking exams before we have discussed your situation. **The last day to withdraw from this course with a "W" is (this changes every semester)**
8. **Student Behavior:** Students are expected to be considerate of their fellow classmates desire to learn. Therefore, all students will refrain from disrupting the class in any way. Specifically, students will refrain from talking to one another during lectures and engaging in any other activity that diminishes the quality of the learning environment. Any student(s) disrupting class will be asked to leave the class and not return for the remainder of that class period.

Academic Dishonesty: Failure to comply with lawful direction of a classroom instructor is a disruption for all students enrolled in the class. Cheating violations include, but are not limited to: (1) obtaining an examination, classroom activity, or laboratory exercise by stealing or collusion; (2) discovering the content of an examination, classroom activity, laboratory exercise, or homework assignment before it is given; (3) using an unauthorized source of information during an examination, classroom activity, laboratory exercise, or homework assignment; (4) entering an office or building to obtain unfair advantage; (5) taking an examination for another person; (6) completing a classroom activity, laboratory exercise, homework assignment, or research paper for another person; (7) altering grade records; (8) using any unauthorized form of electronic communication device during an examination, classroom activity, or laboratory exercise; (9) Plagiarism. Plagiarism is the using, stating, offering, or reporting as one's own, an idea, expression, or production of another person without proper credit.

Disciplinary actions for cheating in a course are at the discretion of the individual instructor. The instructor of that course will file a report with the Dean of Students and the Dean of Instruction when a student is caught cheating in the course,

whether it be a workforce or academic course. The report shall include the course, instructor, student's name, and the type of cheating involved.

Students who are reported as cheating to the Dean of Students more than once shall be disciplined by the Dean. The Dean will notify all involved parties within fourteen days of any action taken.

American with Disabilities Act Statement:

Clarendon College provides reasonable accommodations for persons with temporary or permanent disabilities. Should you require special accommodations, notify the Office of Student Services (806-874-3571 or 800-687- 9737). We will work with you to make whatever accommodations we need to make.

Withdrawal from College:

When a student finds it necessary to withdraw from school before the end of the semester, he or she should obtain a withdrawal form from the Office of Student Services. Students may also withdraw from the college by sending a written request for such action to the Registrar's Office. The request must include the student's signature, the student's current address, social security number and course information details. Students who withdraw after the census date for the semester and on or before the end of the 12th week of a long semester, or on or before the last day to drop a class of a term as designated in the college calendar will be assigned a grade of "W."

Tentative Course Schedule/Outline: (Subject to change)

Week of 1/17/12	Review of ACNT 1403
Week of 1/23/12	Selected topics from Chs. 9-16
Week of 1/30/12	Selected topics from Chs. 9-16
Week of 2/6/12	Introduction to Corporate Accounting and QuickBooks
Week of 2/13/12	Chapter 17
Week of 2/20/12	Chapter 18
Week of 2/27/12	Chapter 19
Week of 3/5/12	Chapter 20
Week of 3/12/12	Spring Break
Week of 3/19/12	Review & Midterm
Week of 3/26/12	Chapter 21
Week of 4/2/12	Chapter 22
Week of 4/9/12	Chapter 23
Week of 4/16/12	Chapter 24
Week of 4/23/12	Simulation
Week of 4/30/12	Simulation Cont.
Week of 5/7/12	Finals Week
	Final Exam 2:00p Tuesday 5/8/12

Revised January 19, 2012

I, _____ hereby acknowledge that I have received, read, understand, and agree to follow the syllabus and its policies for Dr. Taylor's Managerial Accounting (ACCT 2302) class offered during the Spring 2012 semester.

Name(signature): _____ Date: _____

Email address: _____

Phone Number: _____

Course & Section: _____

Clarendon College
Business Administration Department
Class Contract

I, _____ (printed name), have read and understand the syllabus for the course _____ (class and section) taught by Dr. Taylor and agree to abide by the policies contained in it including the grading policy and the policies on academic honesty, respect, and dropping the course. Further, I understand that late work is not accepted, that no work will be accepted by Dr. Taylor until I agree to the provisions in the syllabus and sign this contract, and I understand that any part of the syllabus or course schedule is subject to change at Dr. Taylor's discretion.

Specific Provisions (put initials in blanks):

_____ I understand and acknowledge that the syllabus provides the grading policy for the course as well as how my performance in the course will be assessed. I further understand that the professor may change the grading policy, due dates for assignments and exams, or other syllabus components as required during the semester.

_____ I understand that a reliable internet connection is necessary for any online content for this class, and that there are computers in the College library as well as at the public libraries that I may use if I do not have access to a personal computer with a reliable internet connection. I further agree that if I use a public computer that it is my responsibility determine their hours of operation and schedule my online work accordingly.

_____ I understand that attendance in this class is mandatory and that a roll will be taken each day. I also understand that I am to make arrangements with Dr. Taylor to turn in assignments or take exams BEFORE being absent for any excused, athletic, or other school event.

_____ I understand that late work is not accepted and that make-up exams will not be given. I also understand that the only exception will be in the event of a documented emergency AND with Dr. Taylor's approval. I further understand that it will be up to me to contact Dr. Taylor immediately upon returning to class to provide the documentation of the emergency, to request a makeup exam or assignment be given, and to schedule the completion of any approved makeup work. Finally, I understand that the due dates given in the course schedule in the syllabus are subject to change at Dr. Taylor's discretion and that the only guaranteed method that these changes will be communicated to me will be in class.

_____ I understand that respect is paramount, and that any student behaving in a disrespectful manner to Dr. Taylor, to his or her fellow classmates, or speaking disrespectfully of those outside the classroom will be asked to leave the class for the rest of the day. Such a student will be counted absent, and will not receive credit for any classwork done that day.

_____ I understand that Dr. Taylor holds office hours with times and locations given in the course syllabus in order to tutor me or provide assistance to me if I am having difficulty with the material, and I understand that as an adult it is my responsibility to seek help when I am having difficulty.

Student Signature and Date