



**Syllabus**  
**ACCT 202 – Principles of Accounting II**  
**Item Number 5492 B Fall 2012**

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Office location: C207  
Office Hours: by appointment

Class: TTh 12:30 – 2:40 PM, Room D274C

Class Web Page: MyBCC.net

**Books and Materials Required – Do not order the textbook on-line! Rent from library: limited quantity.**

1. Required Text: **Financial Accounting**, 7<sup>th</sup> edition Wiley, Weygandt, Kimmel, Kieso, ISBN 978-0-470-47745-1. **While supplies last this book is available to rent at the library for less than \$40 per quarter. Otherwise it costs around \$200.**

2. **Required on-line homework program: Wileyplus.com** This text book rented at the library or purchased at the bookstore comes with a free registration code. Registration code is provide by the instructor at first day of class.

Use this link to register for Wiley plus: <http://edugen.wileyplus.com/edugen/class/cls285466/>

3. Required other items for class.

- a. Simple calculator. Your cell phone is not acceptable since it has been used as a source of information during exams and quizzes. Cost is about \$5.
- b. **Red pen or Red pencil.** (Used to correct classmate's "Practice Quiz")
- c. **Pencils** or a mechanical pencil

### ***Course Information***

#### **Course Outcomes**

- Analyze a company's long-term assets and current and long-term liabilities.
- Prepare depreciation and amortization journal entries.
- Discuss and account for debt financings and corporate stock transactions, and their valuation. Understand and calculate valuation process using the time value of money principles. Prepare loan amortization, present value and future value tables and combine into a retirement planning project.
- Prepare and analyze a cash flow statement. Identify and apply the tools for evaluating a company's performance.
- Perform basic ratio analysis on a set of financial statements and explain what the ratios mean.
- Create an Excel spreadsheet of selected accounting information and financial data.
- Improve written communication, presentation, teamwork, deductive reasoning, and critical thinking skills. This class combined with ACCT 201 – Principles of Accounting I prepares students to take intermediate level accounting courses and the credits are transferable to most 4-year degree institutions.

**Class web page: Mybcc.net** The class has a web page that will includes announcements, assignments not in Wileyplus, access to Power Points utilized in class lectures, lecture exercises, syllabus, class schedule, handouts, links referred to in class and miscellaneous other info. This web page populates as we proceed through the quarter.

**Prerequisites:** Accounting 201, English 101, College level reading, writing and basic math (through fractions, percents and Algebra). Working knowledge of Excel, Word or equivalent.

**Expected time required outside of class:** The Business Transfer Program prepares students for careers in business. All the courses in the program are second-year (200 level) courses that are **rigorous** and have many requirements. For classes, students are required to spend at least **two hours outside of class for every hour I class.** Make sure you manage your time well.

**Grading**

Combining the grading of online Wileyplus with grading of in-class hand written exams, quizzes and projects is not as simple as adding up all the points. In Wileyplus the Homework(HW) assignments have multiple attempts with correct answers given after the first three attempts. A student can easily earn at least 95% on homework. Quizzes have one attempt, are timed and not feedback is given until after the quiz has been submitted. Both are open-book and not supervised.

At the end of the quarter all Wileyplus scores for both Homework and Quizzes is exported to Excel. All HW scores are averaged into one Quiz score and averaged with the other Wileyplus quizzes. There's a total of about 800 'Wileyplus' points. Because they are open book and unproctored they carry less weight than the points earned from the in-class, closed book proctored exams. See the spreadsheet below which details the weighting of each category of work and an example of how it is used for a sample student.

		Sample Student Grading. (Maximum Points are an estimate.)				
<b>Categories of Assessment:</b>		Weighted %	Max Points Available	Points Earned	Percent Earned	Weighted Percent Earned
3 Midterms, Practice Quizzes (Closed book, Proctored) & Projects		35%	500	425	85%	29.8%
Wileyplus Homework & Quizzes (Open book, on-line) Class participation, attendance, Conduct		35%	800	725	91%	31.7%
Comprehensive Finals - Closed book, proctored		30%	300	265	88%	26.5%
		100%	1,600	1,415		<b>88.0%</b>
						<b>B+</b>

GRADE	POINTS	PERCENTAGE
A	4.0	92-100
A-	3.7	90-91
B+	3.3	88-89
B	3.0	82-87
B-	2.7	80-81
C+	2.3	78-79
C	2.0	72-77
C-	1.7	70-71
D+	1.3	68-69
D	1.0	62-67
F	0.0	BELOW 62

## **HOMEWORK, PROJECTS, EXAMS:**

- The homework assigned is the minimum that you should prepare to successfully complete this course. Do not get behind on homework! Accounting is incremental: A concept learned in one problem will be used in subsequent problems. Getting behind can become insurmountable. **Lectures and in-class quizzes will be based on the assumption that you have read the material and done the homework by their respective due times.** In-class quizzes will happen frequently and be averaged with your midterm exam grades.
- Most homework will be done **Wileyplus.com** which provides instant feedback on whether you got the question correct. There will be a homework assignment and quiz in Wileyplus for each chapter covered in the class. Wileyplus on-line homework and quizzes have their due day and time posted on-line. Late submissions will automatically deduct 10%. An overview of Wileyplus.com will be given in class.
- The **in-class ‘Practice’ quizzes** will be corrected in class and submitted for scoring. In-class quizzes cannot be made up. All in-class quizzes and midterms are closed book. It is the student's responsibility to attend all classes, keep current on assignments and frequently check the online announcements section for updates and/or changes in the schedule.

**Excel Assignments:** Some assignments and the project will involve using excel at a very basic level. The basic level excel will be instructed in class using a “Practice Excel” exercise. An Excel quiz will be given in Week 2

**Class Project:** Retirement Planning utilizing concepts of present value, future value, rates of return, principle paydown and loan amortization.

**Exams:** The exams will include true & false, multiple choice, table completions, problems and exercises. The questions will be based on the assignments in textbook, other sources and the material covered in class.

**Missed Exams:** Make-up exams must be arranged before the scheduled exam dates. If you miss Midterm or Final you will need to schedule a proctored exam at the testing center. This costs \$35 (or more). Here's the link for scheduling: <http://continuingeducation.bellevuecollege.edu/testing/index.asp>

Your ability to read, understand and follow instructions is expected and reflected in grading.

## **ATTENDANCE, PARTICIPATION, COMMUNICATION, MATURE, CONSIDERATE CONDUCT:**

Students will sign an attendance sheet each day before class begins. At the end of the quarter your percentage of class attendance and participation will be converted to a Quiz grade. Late arrivals get no credit for attendance. A sign-in sheet will be used each day to record attendance. If you are going to miss a class, please email me in advance with an explanation. This “Participation Quiz” is based on your attendance record and the professor’s assessment of your participation, mature and considerate conduct in class and any communications related to class (emails, meetings, etc).

**The College Grading Policy is located on page 10 of the Course Catalog and also on the web at:**  
[http://bellevuecollege.edu/policies/3/3000\\_grading.asp](http://bellevuecollege.edu/policies/3/3000_grading.asp).

## ***Classroom Learning Atmosphere***

### **Instructor’s Expectation**

**To be successful in this course requires that you:**

1. Attend class regularly.
2. Read the assigned chapters and do the homework before class.
3. Ask questions, participate in discussions and take notes during class.
4. Review your notes, and if necessary, re-do the homework and work on similar exercises or problems after each class.
5. You will need to be able to log into the Bellevue College Computer network in order to log on to Lab computers.

I lecture and facilitate class discussions assuming that you have read the assigned reading and that you understand the learning objectives, concepts and key terms introduced in the chapter. It is important that you keep up with the assignment schedule. There will be a penalty for assignments turned in late.

## Affirmation of Inclusion

Bellevue College is committed to maintaining an environment in which every member of the campus community feels welcome to participate in the life of the college, free from harassment and discrimination. We value our different backgrounds at Bellevue College, and students, faculty, staff members, and administrators are to treat one another with dignity and respect. <http://bellevuecollege.edu/about/goals/inclusion.asp>

## Student Code

### **Bellevue College policy on student conduct, plagiarism, stealing and cheating:**

“Cheating, stealing and plagiarizing (using the ideas or words of another as one’s own without crediting the source) and inappropriate or disruptive classroom behavior are violations of the Student Code of Conduct at Bellevue College.

Examples of unacceptable behavior include, but are not limited to:

- Talking out of turn
- Arriving late or leaving early without valid reason
- Using cell phones during class and exams
- Inappropriate behavior toward the instructor or classmates.

The instructor can refer any violation of the Student Code of Conduct to the Vice President of Student Services for possible probation or suspension from Bellevue College. Specific student rights, responsibilities and appeal procedures are listed in the Student Code of Conduct, available in the office of the Vice President of Student Services.

The Student Code, Policy 2050, in its entirety is located at: [http://bellevuecollege.edu/policies/2/2050\\_Student\\_Code.asp](http://bellevuecollege.edu/policies/2/2050_Student_Code.asp)

Information about Bellevue College's copyright guidelines can be found at:

<http://bellevuecollege.edu/lmc/links/copyright.html>

## *Important Links*

### **Bellevue College E-mail and access to MyBC**

All students registered for classes at Bellevue College are entitled to a network and e-mail account. Your student network account can be used to access your student e-mail, log in to computers in labs and classrooms, connect to the BC wireless network and log in to MyBC. To create your account, go to: <https://bellevuecollege.edu/sam> .

BC offers a wide variety of computer and learning labs to enhance learning and student success. Find current campus locations for all student labs by visiting the [Computing Services website](#).

### **Disability Resource Center (DRC)**

The Disability Resource Center serves students with a wide array of learning challenges and disabilities. If you are a student who has a disability or learning challenge for which you have documentation or have seen someone for treatment and if you feel you may need accommodations in order to be successful in college, please contact us as soon as possible.

If you are a person who requires assistance in case of an emergency situation, such as a fire, earthquake, etc, please meet with your individual instructors to develop a safety plan within the first week of the quarter.

The DRC office is located in B 132 or you can call our reception desk at 425.564.2498. Deaf students can reach us by video phone at 425-440-2025 or by TTY at 425-564-4110. . . Please visit our website for application information into our program and other helpful links at [www.bellevuecollege.edu/drc](http://www.bellevuecollege.edu/drc)

## **Public Safety**

The Bellevue College (BC) Public Safety Department's well trained and courteous non-commissioned staff provides personal safety, security, crime prevention, preliminary investigations, and other services to the campus community, 24 hours per day, 7 days per week. Their phone number is 425.564.2400. The Public Safety website is your one-stop resource for campus emergency preparedness information, campus closure announcements and critical information in the event of an emergency. Public Safety is located in K100 and on the web at: <http://bellevuecollege.edu/publicsafety/>

### Final Exam Schedule

Thursday, December 6<sup>th</sup>, Thursday, 2012, 12:30pm – 2:40 pm Room D274C

### Academic Calendar

The Bellevue College Academic Calendar is separated into two calendars. They provide information about holidays, closures and important enrollment dates such as the finals schedule.

- Enrollment Calendar - <http://bellevuecollege.edu/enrollment/calendar/deadlines/>. On this calendar you will find admissions and registration dates and important dates for withdrawing and receiving tuition refunds.
- College Calendar - <http://bellevuecollege.edu/enrollment/calendar/holidays/0910.asp>. This calendar gives you the year at a glance and includes college holidays, scheduled closures, quarter end and start dates, and final exam dates. Course Calendar

**Tutoring and other help:** The Business Transfer Program encourages you to make use of our study center (The [Business & Economic Study Center](#) located at C207K. **Student tutors** are available according to the schedule posted. You may use the study center to meet with your group or to interact with other students. Students find the study center to be extremely helpful to their success.

**Read** lecture notes (PowerPoint slides) found in Mybcc.net class web page. **Review** the textbook. • **Study in groups** and **start early** on homework assignments and projects.

• You can use the Discussion page on MyBC to post questions that your class mates or I can answer.

**Withdrawal Policy:** It's ok to drop the class but be careful not to disqualify any student financing and be sure to withdraw soon enough to get a 100% refund (Sept 24<sup>th</sup>). Last day to withdraw with no 'W' on transcript: October 1<sup>st</sup>. Last day to withdraw with 50% refund: October 5<sup>th</sup>.

**Please note:** This syllabus was constructed as a tentative plan for how the course will proceed. A number of conditions and circumstances may arise which can alter the topics, schedule, activities, materials, etc. The faculty member reserves the option to make any changes, as she deems necessary.