



**Syllabus**  
**ACCT 202 – Principles of Accounting II**  
**Item Number 5491 A Spring 2011**

Instructor: Tom Harmer  
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Office location: C207  
Office Hours: by appointment

Class: TTh 9:30 – 11:20 AM, Room D274C  
F 10:30 – 11:20 AM, Room D274C

**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.

Use this link to register for Wiley plus: <http://edugen.wiley.com/edugen/class/cls217754/>  
The registration code will be provided at class.

3. Other items:
- 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.
  - Red pen or Red pencil.
  - 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 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.

#### **How Outcomes will be met**

This course covers fundamental accounting principles and concepts and the relationship between accounting information and business activities of a corporation. Primary focus is on accounting for long-term operational assets, long-term liabilities, and stockholder's equity. The statement of stockholder's equity and the statement of cash flow, accounting for

investment securities and corporate governance will also be covered.

## Grading

Grading and Exams:	Weighting
2 Midterms, Quizzes – Closed book, Project	35%
Comprehensive Finals	30%
Wileyplus Homework & Quizzes (Open book, on-line)	
Class participation, attendance, Conduct	35%

## 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.

- Homework assignments and computer projects will be graded for completeness and accuracy. Your ability to read, understand and follow instructions is expected and reflected in grading. Some assignments will involve using excel at a very basic level. The basic level excel will be instructed in computer lab.
- The **in class 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. There will be a 25% penalty for late submissions and after three week-days they will not be accepted. Note: Wileyplus on-line homework and quizzes have their due day and time posted on-line. Late submissions will automatically deduct 10%.

## ATTENDANCE, PARTICIPATION, 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. 5% of 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 exams will be multiple choice, problems and exercises and the questions will be based on the assignments and the material covered in class. Make-up exams must be arranged before the scheduled exam dates.

**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.

Please read and sign the Student Code of Conduct. Keep the signed copy.

### 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, June 16 9:30 to 11:20 am, 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

Course Schedule		
Accounting 202 5491 A Spring 2011	RM D274C	Revised 3/30/11
Schedule is subject to revision.		
Date	Week #	Read, Do Wileyplus Homework & Quiz
April 4 - 8	1	Intro, Review 201, Chapter 9, Excel, Wileyplus
April 12 - 15	2	Complete Ch 9, Chapter 10 + Appendix A&B
April 19 - 22	3	Chapter 10 + Appendix A&B
April 26 - 29	4	MT #1 Ch 9 & 10 Complete Ch 10, Appen A&B - Midterm Ch 9 & 10
May 3 - 6	5	Chapter 11 + Appendix A&B
May 10 - 13	6	Complete Ch 11, Ch 12
May 17 - 20	7	MT#2 Ch 11 & 12 Chapter 12, Midterm#2 Chs 11 & 12
May 24 - 27	8	Ch 13,
May 31 - June 3	9	Chapter 13, Ch 14
June 7 - 10	10	Chapter 14, Final Practice Exercises
June 14, Tuesday	11	Review for Final (Comprehensive)
June 16, Thursday		Final 9:30 - 11:20 am