



Syllabus
ACCT 202 TRB – Principles of Accounting II
Item Number 5491 Fall 2010

Instructor: Francisco Ebreo
E-mail: febreo@bellevuecollege.edu
Phone: 425-564-2102
Office location: C 207C
Office Hours: 9:30am – 11:30am Monday through Thursday and by appointment

Course Information

Course Outcomes

- Analyze a company's current liabilities and long-lived assets.
- Prepare depreciation and amortization journal entries.
- Discuss and account for debt financings and corporate stock transactions, and their valuation. Understand and calculate valuation 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. Students will be assigned a financial statement analysis group project using annual reports filed by SEC registered companies.

Grading

Grading and Exams:	Weighting
2 Midterms	50%
Comprehensive Finals	30%
Financial Statement Analysis Project	10%
Assignment and Class Participation	10%

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.

Books and Materials Required

Required Text:

Financial Accounting, Pearson - Prentice Hall

Reimers

ISBN 0-13-147393

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.

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
- Allowing cell phones pagers to ring
- 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

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

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

Tuesday, December 7, 11:30am -1:20pm Room A 208

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

Accounting 202 Section TRB						
Fall 2010						
Course Schedule and Assignments						
	<u>Read</u>	<u>Questions</u>	<u>Set A Exercises</u>	<u>Set A Problems</u>	<u>Fin Stmt Analysis</u>	<u>Due Date</u>
9/21/2010	Introduction	ACCT 201 Review				
9/23/2010	Chapter 8	1, 8, 18, 21	1, 8, 9, 10, 12	2, 7, 8	8-1	10/5/2010
9/28/2010	Chapter 8					
9/30/2010	Chapter 8					
10/5/2010	Chapter 9	2, 7, 10, 14	3, 4, 8	5, 6, 8*	9-1	10/19/2010
10/7/2010	Chapter 9	Appendix A		*8a and 8d only (straight line method only)		
10/12/2010	Chapter 9					
10/14/2010	Chapter 9					
10/19/2010	Chapter 10	2, 10, 18	3, 6, 11	2, 3, 4	10-2	10/28/2010
10/21/2010	Chapter 10					
10/26/2010	Chapter 10					
10/28/2010	Midterm Chapters 8, 9, 10					
11/2/2010	Chapter 11	1, 6, 16	1, 3, 6	1, 7, 9	11-3	11/16/2010
11/4/2010	Chapter 11					
11/9/2010	Chapter 11					
11/11/2010	Holiday					
11/16/2010	Chapter 12	1, 10	1, 2, 8, 15	4		11/23/2010
	Appendix A and B					
11/18/2010	Chapter 13	6, 11, 12	Short Exercises 13-2, 13-5			11/23/2010
11/23/2010	Midterm Chapters 11, 12 and 13					
11/25/2010	Thanksgiving Holiday					
11/30/2010	Project report due					
12/2/2010	Review session					
12/7/2010	Comprehensive Finals		11:30am - 1:20pm A 208	Tuesday		
Note: I reserve the right to change the class schedule and homework assignments.						