



Course Syllabus Fall 2023

Instructor: Melissa Roberts

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Course Number and Name: ACC 2223 Principles of Accounting II

Course Section, Day, Time:

ACC 2223 8A2 Online

Course Description: A continuation of ACC 2213. The topics to be covered include corporate accounting concepts, managerial accounting concepts and internal business decision making. Prerequisite: ACC 2213. 3 credit hours lecture.

Prerequisite: ACC 2213 Principles of Accounting I

Student Learning Outcomes: Upon completion of this course, students should be able to:

1. Analyze and record transactions of debt and equity financing.
2. Differentiate between corporations, partnerships, and LLC's.
3. Prepare and interpret statement of cash flows.
4. Analyze financial statements.
5. Distinguish between manufacturing business accounting systems.
6. Apply managerial decision-making techniques.

General Education Goal Statement and Outcomes: One of MCC's General Education goals is students will be able to think logically. Social Science instructors will address logical thinking in each course taught. Based on the latest ETS Proficiency Profile, MCC students scored 109.5. The most recent national average available for the Proficiency Profile in critical thinking is 109.5. The college's goal is to achieve a score equal to or above the national average on this Proficiency Profile. In order to increase our student's ability to think logically, a variety of methods will be used in social science courses, including class discussions, class assignments, and questions on exams. Specific course methods related to improving logical thinking skills are listed below:

1. Students will demonstrate their ability to think logically as they analyze business transactions for issuing stock and apply the rules of debit and credit to record the transactions.
2. Students will apply logical thinking skills when completing the Corporate Profile and financial statement analysis project.

3. Students will apply logical thinking skills in the completion of exam questions related to preparing a Statement of Cash Flows.

Instructional Techniques:

1. Lecture
2. Classroom demonstrations and hands-on activities
3. Assigned textbook exercises and problems for homework
4. Unit tests
5. Online supplemental resources

Textbook:

Accounting by Warren, Jonick and Schneider. 28th Edition (**E-book**).

NOTE: If you prefer to have a hardcopy of the textbook, there is a rental option. Each student is allowed to rent up to four textbooks for free with Cengage Unlimited, but you do have to pay the \$9.99 per book shipping fee. This fee is not covered by any financial aid and must be paid by you. You can find the link to rent a textbook on your Cengage dashboard.

Below is a link to the Cengage Unlimited resources:

https://www.cengage.com/coursepages/Meridian_CC_Student_Resources

Other Required Materials:

- A basic calculator.

Evaluation Method for the course (how grade is configured):

Homework (15%)

The completion of homework assignments for this course is critical to your success. These assignments reinforce material covered in the course and serve as an excellent review and study tool for exams.

All homework must be submitted through Cengage CNOW, which is an online homework and testing tool. You should access CNOW through the link in Canvas Modules where you should **click on the link** labeled **ACC 2223 8A2_Fall 2023**. If you do not already have a Cengage account, you will be prompted to create one with a unique username/email and password that you choose. I will not have a record of these, so be sure to record it or remember it.

In order to receive full credit for homework assignments, you must complete the assignment by the due date and achieve a score of at least **80%** on each assignment. If you do not score an 80 or greater on each assignment, you will be given the grade received. Please note that you may attempt each exercise **up to three times** in order to achieve the desired score.

Due dates for these assignments will be on the CNOW site. Once the due date has passed, homework assignments will be reopened for review prior to the test on the related material. Any assignments not completed by the initial due date may be completed prior to the test for a maximum score of 80. All homework assignments must be completed and submitted

before taking the test on the applicable materials. **No homework will be accepted after the exam on the related chapters.**

Special Projects (5%)

Comprehensive Problem 1 is in your textbook at the end of chapter 4 and integrates the concepts in chapters 1-4. You must complete this problem in CNOW using the online working papers. Your grade on this assignment will be the grade that you earn in CNOW but you will have unlimited attempts to complete the assignment by the due date. The due date for this problem will be posted in CNOW and on Canvas.

Discussion Forums (5%):

There will be weekly discussion questions through Harmonize. You will receive credit for posting to each discussion. More details will be given with each post.

Chapter Tests (60%)

There are four tests scheduled during the term of the course which will be administered through either Canvas Quizzes or CNOW. Refer to the weekly announcements for test links and reminders. **Two** of the chapter tests will be **proctored** exams, which may be taken for free at any approved MSVCC proctor site including the MCC Holladay E-learning Center or for a fee at your own expense via Proctor U testing services. You must **make an appointment for all proctored exams**, whether taken on campus or virtually, using the Proctoring button on the Canvas sidebar.

Be sure to schedule a time to take the proctored exams well in advance of the deadline for submission. The tests will be available for only a given window of time and students are expected to take the tests by the assigned due date. See the course outline for due dates.

There are **no make-up exams**. Students will be given one drop grade for chapter tests during the semester. The lowest test score will be eliminated IF you take all exams. If an absence occurs when a test is given, a zero will be recorded for the missed test and will be used as your drop grade. In the event that more than one exam is missed, the additional exam(s) missed will be recorded as a zero and will be included in your final average.

NOTE: For all exams, students are allowed to create one 5x8 index card per chapter with notes or examples as a reference for the exam. You decide what information you want to include. There are no restrictions except the content must fit on a 5x8 index card (front and back). All index cards created for the semester will be allowed on the final exam.

Final Exam (15%)

The final exam for this course will be comprehensive and will cover the theory and terminology from the course, as well as some questions on the rules of debit and credit from Accounting I. A study guide is available in Canvas modules.

The final exam will be given as a **proctored** exam through Canvas or CNOW. Like the other proctored exams, you may test for free at an approved MSVCC proctor site or virtually at your own expense using Proctor U. There will not be any exemptions from this exam, and it cannot be used as your drop grade.

Academic Honesty:

If a student is found cheating in any form, a grade of zero will be given on that work and make-up will not be allowed and may lead to dismissal from the class. Be aware that all work assigned to the individual student (not assigned as a group activity) must be the original work of the student.

Extra Credit

There is no assigned extra credit for this course, however if opportunities become available then they will be announced. Do not rely on any extra credit in order to achieve a passing grade in this course. There are multiple opportunities to earn adequate points with all of the regular assignments and tests.

GRADING SCALE:

A = 93-100; **B** = 85-92; **C** = 75-84; **D** = 68-74; **F** = Below 68

Please note that this is **NOT a 10-point grading scale**.

It is important to note that grades and course averages listed within the Canvas gradebook may or may not accurately reflect your overall final grade in this course. Final grades are communicated via an official college transcript through the MCC Records Office and/or accessed via your Eaglenet student account.

Policies, Procedures, & Guidelines: MCC's policies, procedures, and guidelines can be found in the Syllabus link in each Canvas course.

Student Responsibilities: It is the student's responsibility to engage in actions that will assist in the successful completion of this course including, but not limited to, reading and studying the assigned text before and after it is covered in class, participating in class, requesting additional help when needed, and completing all assignments on time.

Meridian Community College instructors have the right, but not the obligation, to drop an excessively absent student from a class at any time during the semester. **"Excessive absenteeism" in this on-line course means missing TWO assignments during the course term.** Attendance will be taken weekly in this online class. Attendance will be based on the successful completion of a weekly assignment as listed in the course outline below. Failure to complete an assignment will constitute an absence for the week. **Therefore, unless the student has communicated with the instructor regarding absences and attendance, the student will be dropped upon the failure to complete any TWO assignments in the class.**

Tentative Course Schedule: The following schedule is tentative. It may change at the instructor's discretion. See the detailed **Course Outline** for due dates.

Chapter 12 Accounting for Partnerships and Limited Liability Companies (obj. 1 & 2 ONLY)
Chapter 13 Corporations: Organization, Capital Stock Transactions, and Dividends

Test 1

Chapter 14 Long-term Liabilities: Bonds and Notes (including appendix)
Chapter 16 Statement of Cash Flows (obj. 1 & 2 ONLY - content/format only)
Chapter 17 Financial Statement Analysis

Test 2

Chapter 18 Managerial Accounting Concepts and Principles
Chapter 19 Job Order Costing
Chapter 20 Process Cost Systems

Test 3

Chapter 21 Cost Behavior and Cost-Volume-Profit Analysis
Chapter 26 Capital Investment Analysis

Test 4

Comprehensive Final Exam: Chapters 12-14, 16-21, 26, rules of debit and credit

Please note that the last day to drop a course with a grade of "W" is **Friday, November 24.**