**I SUGGEST YOU PRINT A COPY FOR YOUR FILES!**

**Accounting 201 is a pre-requisite for this course. Please contact me ASAP if you did not receive at least a 2.0 in Accounting 201.**

**ACCOUNTING 202 – Spring 2011 Online**

Instructor: Mrs. Jackie Franklin Class Website: https://angelccs.spokane.edu/default.asp

Office: 24-316 SFCC Campus Email: [help@angelccs.spokane.edu](mailto:help@angelccs.spokane.edu)

Telephone: 533-3696 (Office/voice mail) Help in Spokane 533-7400

Email: jackief@spokanefalls.edu Help outside Spokane 800-353-8135

Office Hours: PENDING

Class URL**: THIS MAY CHANGE DEPENDING ON MATERIAL**

**Materials Required:**

###### **Text:** TEXT HAS NOT BEEN DETERMINED

###### **Tools: Online website**: PENDING

###### **Calculator:** Must perform basic math functions (Not a cell phone)

**Computer access:** This is an online course.

See the distance learning office web page or Angel for system requirements.

http://libguides.spokanefalls.edu/elearning

*Reliable* access to the Internet.

*Reliable* access to the computer and a *backup* plan.

An email account that you access regularly.

**Other Tools**:

Basic computer skills

Basic math skills

Paper and pencils

**Objectives:**

This is the second part of an introductory course in financial accounting. At the conclusion of this course students should be able to:

* Illustrate an understanding of Internal Control situations.
* Identify, analyze, and record issues related to current receivables.
* Analyze the affects of purchasing, disposing, and valuing long term assets.
* Record current and long term assets in journal according to GAAP.
* Identify, analyze and record liabilities on financial statements.
* Understand and calculate present values of cash as they relate to bonds.
* Calculate and record bond issuance, interest payments, and redemption.
* Discuss and account for debt financing and equity financing.
* Journalize and report transactions involving stockholders' equity accounts.
* Prepare and analyze a cash flow statement.
* Analyze the financial condition using several financial analysis techniques.
* Prepare and present clear, concise, well-developed written communications in Standard English with correct punctuation and spelling, using business-appropriate word processing formats and styles.

**Global Outcomes:**

* Use quantitative reasoning process and the skills learned to understand, analyze, and solve accounting problems.
* Access, evaluate, and utilize financial information from a variety of sources and contexts to make business decisions.
* Understand the importance of integrating ethical considerations into decision models.
* Use terminology and subject specific language to communicate in the business model.
* Identify, evaluate, and compare alternative methods or practices of accounting for specifc activities
* Recognize and articulate global aspects of business.
* Identify and analyze problems and options, then select and implement appropriate solutions, and evaluate outcomes appropriate to course content.

**Course Description:**

ACCT&202 is the second in the sequence of two corporate financial accounting courses.  The course is designed for students who have successfully completed ACCT&201. We will expand on the basic framework covered in the first course. During the quarter we will emphasis specific areas of accounting: internal control, receivables, long-term assets and liabilities, debt and equity financing, and the statement of cash flows. The course goal is to provide a basic foundation for further study in accounting and the relationship to the business core and to prepare the student for further study in other business courses. This is a required class for business majors planning to transfer to a 4-year business programs in the state of Washington.

**Classroom Information:**

I have listed a summary of my methods and classroom policies below. You will need to also read the How to Take This Course document. You will be tested on the syllabus and all the documents posted in this week’s folder.

To succeed in this online course, you should be computer literate, motivated, self-directed, and willing to work independently. This online course is **not self-paced.** In this class there are due dates for the assignments, quizzes and tests. You will need to access Angel, (PENDING), and additional online resources on a regular basis.

To communicate with me I prefer you use the discussion board, Angel e-mail, or meet face to face.

**I do not accept late work**. Your course outline informs you of the exact dates when your work is due; all work is due by 10:00 p.m. on its due date.

All work prepared for this class should be completed on (PENDING), in Angel, or posted to the appropriate folder in the discussion area. All work completed MUST be completed by you.

My advice to online students is plan on spending an ***average of 20 hours a week on this course***.

**Course Organization:**

Course content is divided into weekly modules. Each week’s folder will contain the following elements.

1. Weekly Schedule: The schedule will list all items to be completed and the due dates.
2. Read / Lecture: The reading or lecture may be from the textbook or outside sources.

This may be written, video segments, or other information

1. Weekly Case Study: Each week we will follow a case study through the entire course. The case study information will be posted on Monday. The answers for the case study will be posted at the end of the week after the required class discussion is completed.
2. Homework: This will list the specific homework assignments to be completed using (PENDING) online homework system.
3. Discussion Forums: Two discussion forums will be due each week. The topics will be outlined at the beginning of the week.
4. Practice: Additional practice assignments or quizzes will be posted when appropriate.
5. Assessment: Learned skills will be tested with Exams in (ANGEL?) as scheduled.

Angel will be used to support or classroom activities. It is critical that you have an active voice in the conversations, exercises, and examples presented in Angel AND (PENDING.)

**Homework and Assessment:**

The majority of the homework is automatically graded and corrected as you go (in PENDING); however, you may re-do any homework assignment as many times as you like to increase your score.  I have posted a how to guide in using this website and homework system in the course content folder.

All other assignments will be submitted via ANGEL using a homework drop box. These are graded upon completion and effort. Angel assignments may only be submitted once.

Please refer to the course schedule for a listing of homework assignment and expected due dates**.**

Not all assigned homework will be graded. Responses that are not successfully completed on time will not be accepted. Assignments to be collected for credit will be announced. Completing ALL assigned homework is to benefit the student.

There will be two discussion forums posted per week. You are required to participate in each of these discussions. You will have a minimum number of posts required to earn a minimum amount of credit, not full credit. To get full credit participation should be consistent throughout the week, and not just at one setting during the week. All comments should add value to the discussion, and not repeat what has been posted previously or disregard the direction of the discussion. Please read the separate document on communication policies and expectations that I’ve posted.

Each week assignments will be assigned 20 points per week. Discussion forums will account for an additional 10 points per week. Total weekly points will be 30.

**Testing Information:**

Please refer to the course calendar for due dates. All exams will be posted on (Friday – still thinking on this) and you will have until Sunday at 8:00 pm to begin the exam. You will have one attempt and the exam will be timed.

There will be six tests as follows:

Test 1 Chapter 8

Test 2 Chapter 9

Test 3 Chapter 10

Test 4 Chapter 11 & Appendix C

Test 5 Chapter 12

Test 6 Chapter 14

**There are no make-up tests.** If you miss a test, you will be given a comprehensive test at the end of the quarter. This option may be used to substitute for one test only.

Final Exam Optional for those completing Test 1-6. If you score higher on the final it will replace your lowest test score.

**Extra Credit**:

Extra Credit is assigned at the discretion of the instructor. The extra credit may be in the form of additional work, pop-quiz, or Angel discussion. Extra credit may not be announced prior to the time it is awarded. Late and incomplete extra credit will not be accepted.

**Grade Calculations**:

Exams 6 @ 100 = 600 67%

Homework 10 @ 20 = 200 22%

Discussions 10 @ 10 = 100 11%

Total Points 900

\*\*\*Items are subject to change

**Student code of conduct**:

By taking this course you are agreeing to abide by the student codes of conduct for SFCC: <http://www.spokanefalls.edu/Resources/StudentLife/StudentConductCode.pdf>. Below I have highlighted a few of the policies but this is not a replacement or a list of the code of conduct so please become familiar with the document above.

**"Classroom" Behavior Policy:**

The college classroom, both "live" and electronic, must be a working and learning environment in which adults treat each other with respect. Students who demonstrate a disregard for working, learning, adult behavior, inappropriate use of language, or disrespect for others' ideas may be asked to leave the class.

**Ethics:**

Any case of cheating will result in a course grade of 0.0. All homework and exams must be completed by you. Homework completed on (PENDING) with blank attempts will result in a 0.0. Test must be completed by you and may NOT be discussed with anyone.

**Student with disabilities:**

Students who have documented disabilities that require accommodations in compliance with the Americans with Disabilities Act should contact the student services office as well as the instructor of the course.

**Your Current Grade:**

Your grades can be viewed as the quarter progresses. Click on Tools, and select My Grades.

* Total Points-it totals up all the quizzes and assignments that you have completed. To figure out your progress, you can take this total and divide it by the points available so far, and you will get a percentage. The chart below will then indicate your current grade.

At the completion of each week I will post your homework score and any extra credit to the Angel grade center. If you would like to know your homework score before the end of the week refer to the (PENDING).

**Grading:**

Spokane Falls Community College uses a decimal grading system, the breakdown of which is given below. In addition to these grades, there are Incompletes "I", Withdrawals "W", and Instructor withdrawals "Z". An incomplete grade requires a signed contract between the student and instructor specifying what needs to be completed and when. A "W" is a student-initiated grade that occurs when a student officially drops a class. Refer to the campus calendar to determine the last day to withdraw from a class. Students that have not earned passing grades and neglect to withdraw from the course will receive a 0.0. "Z" grades will be given to those students requesting this grade at my discretion. All requests for a “Z” must be in writing and made before the last day of regularly scheduled class.

FOR THE QUARTER:

95% 4.0 83% 2.8 70% 1.5

94% 3.9 82% 2.7 69% 1.4

93% 3.8 A 81% 2.6 B- 68% 1.3 D+

92% 3.7 80% 2.5 67% 1.2

91% 3.6 79% 2.4 66% 1.1

90% 3.5 A- 78% 2.3 C+ 65% 1.0 D

89% 3.4 77% 2.2 64% 0.9

88% 3.3 76% 2.1 63% 0.8

87% 3.2 B+ 75% 2.0 C 62% 0.7 D-

86% 3.1 74% 1.9

85% 3.0 73% 1.8 Below 62% 0.0 F

84% 2.9 B 72% 1.7

71% 1.6 C-

**If you have questions about anything in this syllabus document, please post them to the discussion area so that other students can benefit from the answers.**