

**RALPH W. KETNER SCHOOL OF BUSINESS/SCHOOL OF EVENING AND GRADUATE STUDIES
CATAWBA COLLEGE
ACC 1902 PRINCIPLES OF ACCOUNTING II
SPRING 2014 BLOCK 2**



I: General Information

Day, Time, & Location: Mondays and Thursdays 06:00 p.m. – 09:45 p.m. and
two Saturdays 08:00 a.m. – 11:45 a.m.
Ketner Hall 201
Instructor: Darin Spencer, CPA
Contact Information: dsspence@catawba.edu, 704-293-4116 cell
Office Hours: Before and after class by appointment

II: Course Description & Rationale:

A continuation of the study of accounting principles from a user's perspective with an introduction to the internal information needs of management. Prerequisite: ACC 1901.

This course satisfies a core requirement in the Bachelor of Business Administration (BBA) degree program.

III. Required Textbook and Other Materials:

Fundamental Accounting Principles, 21st edition

Publisher: McGraw-Hill, Irwin
Written by Wild, Shaw, Chiappetta

(The eBook or the print edition is acceptable. Please choose the option that is best for you. **You will need access to the text during class.**)

A four-function calculator

IV: Learning Outcomes:

Students will

1. Demonstrate knowledge of the Statement of Cash Flows.
2. Demonstrate knowledge of accounting for stockholders' equity and long-term liabilities.
3. Understand the basic concepts of managerial accounting and its role in business.
4. Understand the different types of managerial accounting information.
5. Demonstrate knowledge of how managers use managerial accounting information to plan operations, allocate costs, price products, and use budgets make critical business decisions.
6. Prepare and interpret managerial accounting information.
7. Demonstrate an understanding of business ethics, ethical behavior, and corporate governance.

V: Course Delivery and Assignments:

The course will consist of a writing assignment, lectures, homework assignments, and tests.

Tests

Tests are designed to test the student's knowledge of accounting theory and practical application.

Tests may include multiple-choice questions (quantitative and qualitative), "exercise"- and "problem"-type questions, short answer questions, and essay questions.

Writing Assignment

The writing assignment is a case study on ethical behavior, a topic relevant to all business students.

A separate informational handout will be distributed.

You must use five sources other than your text. You may use your text, as well. Each source must be properly referenced in the body of the paper and the reference list using either the MLA style or the APA style.

The paper must be typed, double-spaced, single-sided, 12-point font, Times New Roman, with a title page and an abstract. Refer to the MLA style or the APA style for additional guidance.

The paper must be three to five pages not including the title page, the abstract, or the reference list.

The writing assignment must be submitted in the Blackboard course in the "Assignments" tab as a file attachment by the date and time published in this syllabus. No print copies will be accepted.

Plan accordingly if you need computer access on campus. The writing assignment may not be submitted after the date and time listed in the calendar.

If a writing assignment is not submitted by the date and time specified, a grade of “0” will be entered for that assignment, no exceptions.

Late submissions will not be accepted, no exceptions.

“Computer problems” do not negate the student’s responsibility to submit each assignment by the date and time posted. Students must accept personal responsibility for submitting assignments as directed on time. Computers are available on campus. See section XVI of this syllabus.

Of the 20 total points available for this assignment, your grade will be calculated based on the following:

Format	5%
Writing (grammar, punctuation, complete sentences)	10%
Content (a)	75%
Research (b)	10%
	100%

(a) Content refers to the completeness of responses to each question and evidence of reflection.

(b) Research refers to adequacy of the research to support your conclusions.

VI: Grades, Weights & Scale:

Each of the two tests is worth 100 points.

The writing assignment is worth 20 points.

There are 220 total points available in this class.

The student’s course grade will be calculated as follows:

Grade	Minimum %	But no more	
	of total	At least	than
A	92%	202	220
A-	90%	198	201
B+	88%	194	197
B	82%	180	193
B-	80%	176	179
C+	78%	172	175
C	72%	158	171
C-	70%	154	157
D	60%	132	153
F	0%	-	131

VII: Academic Integrity and the Catawba College Honor Code:

Honor Code

"As a member of the Catawba College community, I will practice academic honesty, communicate truthfully, and show respect for the rights and property of others. I will also encourage others in the community to behave honorably."

Academic Dishonesty

“Academic dishonesty includes, but is not limited to, cheating, plagiarism, and lying about academic work. A student who submits the work of others, whether in whole or in part, without proper acknowledgement or permission, or who has falsified information within his own work, is in violation of the Honor Code, and is therefore subject to appropriate sanctions resulting from such a violation.”

VIII: Attendance Policy:

This is a face-to-face class. Each student is personally responsible for attendance and assignments. The student is responsible for initiating discussions with the instructor about make-up opportunities where make-up opportunities are allowed. The instructor has the right to assign a failing grade to a student who misses an equivalent of more than one quarter of the class meetings. One quarter of the class meetings = 12 contact hours.

This program is an accelerated program. As such, you must spend a significant amount of time preparing outside of class.

It is your responsibility to remain in compliance with the Catawba College School of Evening and Graduate Studies withdrawal policies and procedures. The instructor cannot withdraw a student from this course.

IX: Missed Work Policy:

Due to the nature of the accelerated block format, makeup tests are unusual.

If you miss a test due to an extenuating circumstance (as defined in the Catawba College catalog) and the opportunity to take a makeup test is granted, the test may be made up on at the following time:

Mar 06 03:00pm Ketner Hall 302

Due to the block format of this course, no other opportunities exist for makeup tests.

X: Electronic Device Policy

Students are encouraged to bring electronic devices to class. This includes laptop computers, cell phones with text capabilities, and/or iPads (or other tablets).

You may use your cell phone during class (not during tests) to text questions to your professor. The professor will respond to questions received via text message periodically during class.

Laptop computers and other devices may be used during class at all times other than during tests or when indicated.

Students are asked not to engage in any activity that is not directly related to class.

Students are not allowed to use any electronic devices, other than calculators, during tests.

Students are not allowed to use cell phone calculators during tests.

If a cell phone is visible during a tests or an examination, the student will receive a grade of "0" for the test or examination, no exceptions.

XI: Course Content

Chapter		Contact Hours
16	Statement of Cash Flows	5.00
13	Accounting for Corporations	4.00
14	Long-Term Liabilities	2.50
15	Investments	1.00
18	Managerial Accounting Concepts	3.50
19	Job Order Costing	4.00
21	Cost-Volume-Profit	4.00
22	Master Budgets and Planning	3.00
24	Performance Measurement	2.25
Testing		4.50
		33.75

XII: Course Calendar & Due Dates

Class Meeting	Date	Chapter Coverage	Test date and coverage	Writing Assignment Due
1	17-Feb-14	16/13		
2	20-Feb-14	16/13/14		
3	24-Feb-17	16/13/14/15		
4	27-Feb-14	16/13/14/15		
5	1-Mar-14		Midterm Exam (Chs 16, 13, 14, 15)	
6	3-Mar-14	18/19/21/22		
7	6-Mar-14	18/19/21/22/23		
8	8-Mar-14	22/23/24		6 p.m. in Blackboard "Assignments" as a file attachemnt
9	10-Mar-14		Final Exam (Chs 18, 19, 21, 22, 24)	

XIII: Guest Lectures

When possible, the professor may requests guest speakers from the accounting profession live via WebEx or face-to-face. Every effort will be made to advance confirmed guest speakers.

XIV: Common Professional Component:

Common Professional Component (CPC) Concepts:

Summary of (CPC) Concepts:	Hours
<i>Functional Areas:</i>	
Marketing	
Business Finance	1.00
Accounting	33.75
Management	5.00
<i>The Business Environment:</i>	
Legal Environment of Business	
Economics	
Business Ethics	3.00
Global Dimensions of Business	
<i>Technical Skills:</i>	
Information Systems	1.00
Quantitative Techniques/Statistics	
<i>Integrative Areas:</i>	
Business Policies	
Comprehensive Integration	
Total Contact Hours	43.75

XV: Notes on the Pre- and Post- Test

This course deploys both a pre-test and a post-test for assessment purposes. Students should *sincerely* attempt both since the results impact our accreditation status and thus the value of the business degree earned at Catawba College.

XVI: Miscellaneous but Important Items

Tobacco Products

Tobacco products may not be used in class.

The designated smoking area is located at the side entrance of Ketner Hall. Smoking is not permitted at or near the two main entrances of Ketner Hall. Please be courteous to other members of the college community and comply.

Evacuation

If you feel the need to evacuate Ketner Hall at any time, please proceed to nearest, safest exit.

In the event of a declared evacuation, please meet your professor and your classmates at our designated safe place, the sand volleyball court adjacent to the Ketner Hall parking lot. When you arrive at the volleyball court, please text your name and the work “safe” to your professor at 704-293-4116.

You will be asked to choose an Emergency Evacuation Buddy (EEB) during the first night of class. During an announced evacuation, please be sure your EEB has reached the designated safe place.

Appropriate Behavior

Behavior that inappropriate or disrespectful to your professor or classmates is not tolerated.

You are permitted to remain in the classroom at the discretion of your professor. Speak professionally and appropriately to your professor and to each other.

CEO Lecture Series

Students enrolled in the School of Evening and Graduate Studies program are encouraged to attend special events relevant to course work such as the Catawba College CEO Lecture Series. Dates and times of such events will be announced in class and in the Blackboard course.

Blackboard

Blackboard can be accessed 24 hours, 7 days per week from any computer, on or off campus, through catawba.edu.

Computer Access on Campus

Computer access is available in several computer labs across campus and in the Catawba College Library. Visit the Catawba College Computer Services website at <http://www.catawba.edu/administrative/computerservices/documents/GenericNewUserQuickGuide.pdf> for information about on-campus computer labs and operating hours.

Computer services can be reached by telephone at 704-637-4666. Please visit <http://www.catawba.edu/administrative/computerservices/> for more information.

“Computer problems” do not negate the students’ responsibility to submit writing assignments on time. Please plan accordingly.

The Writing Center

The Catawba College Writing Center provides free, one-on-one consultations to all Catawba students. Our tutors have been intensely trained, and while they will not rewrite students’ papers for them, they will give students feedback and encouragement at all stages of the writing process (brainstorming, drafting, revising, polishing). Students who use the Writing Center should be prepared to discuss the assignment they are working on and to begin making revisions, with the tutor’s guidance, during the session.

All students are encouraged to use the Writing Center which is open afternoons (in ADMN 211) and evenings (in the Library, Study Room #5). Walk-ins are welcome, but the Writing Center honors appointments first. For more information or to make an appointment, call 704-645-4819 or stop by ADMN 211.

Students with Learning Disabilities

Catawba College complies with all laws related to students with disabilities.

Please visit

<http://www.catawba.edu/administrative/support/documents/DisabilitiesHandbook.pdf> .

ACBSP

The Ketner School of Business is in the candidacy phase of accreditation by the Accreditation Council for Business Schools & Programs (ACBSP).

“The pursuit of accreditation reinforces a commitment to continuous improvement, innovation, and scholarship.” (acbsp.org).

Accelerated Learning

You have chosen to enroll in an accelerated business degree program. Upon successful completion of this course, each student earns three semester hours credit towards the completion of a Bachelor of Business Administration degree.

Accelerated learning may require a tremendous commitment from the professor AND the student.

Research suggests that successful college students dedicate an average of two hours outside of class for every one hour of classroom instruction. (This is an AVERAGE, which means that some students dedicate more time and some students dedicate less time.)

Adult learners are faced with unique challenges.

Students must decide if the Catawba College Bachelor of Business Administration program, an accelerated learning degree program, meets their needs.

Catawba College has invested significant resources to this program in an effort to provide a high-quality, reputable Bachelor of Business Administration degree program.