

**ACCT 1120 ~ FINANCIAL ACCOUNTING II
COURSE SYLLABUS
(3 CREDIT HOURS)**

INSTRUCTOR: _____
E-MAIL: _____
PHONE: _____
OFFICE: _____
CONSULTATION: _____
COMMUNICATION: _____

PREREQUISITES: ACCT 1110

MATERIALS: Course resources (including both an **etext and MyAccountingLab access**) are included **with the course fee**, which will be added to your SLCC account. Also, a physical copy of the textbook can be purchased directly from Pearson, if desired.

COURSE DESCRIPTION: Financial Accounting II is a study of: plant assets, long-term liabilities, partnerships, corporations, investments, statement of cash flows and financial analysis.

COURSE PROCEDURES: This course utilizes various procedures and learning experiences including discussions, videos, exercises, quizzes, and exams. **Committed and effective course participation is crucial for success!**

**ACCTG LAB/
FREE TUTOR:** **The Accounting Lab is located in the Business Resource Instructional Center (BRIC) on the Taylorsville Redwood Campus!** Receive **free tutoring both in-person and online** in the Accounting Lab (check for times). The BRIC also provides a place to study, access a computer, and borrow a textbook.

PROFESSIONAL COMMUNICATION: To prepare students for the professional business work environment, the accounting department requires that all communications, both inside and outside of the classroom, be courteous and professional (no rude comments or swearing in class). Also, all written communications (including emails and texts) should have proper grammar, punctuation, and spelling.

TERM PROJECT: You **MUST** do your own work on the Financial Statement Analysis assignment (no collaboration). This assignment is worth a lot of points - so not one to be "blown off." **Part 1 may or may not be submitted late as announced by the instructor. As Part 2: The Paper is due so late in the semester, Part 2: The Paper cannot be submitted late!**

- HOMEWORK:** Practicing the art and skill of accounting is critical for success; therefore, foundation homework assignments are an integral part of the learning process. Chapter foundation homework assignments are *untimed* and **open book & open notes** to allow students time to work carefully and refer to your textbook and notes, plus you have three (3) check answers available for MyAccountingLab assignments. **Keeping up in this course is also critical for success**, refer to the course calendar. However, **late homework may or may not be allowed by the instructor and may or may not be subject to a late penalty.**
- QUIZZES:** **You MUST do your own work on the Chapter Quizzes!** Chapter quizzes are *untimed* and **open book & open notes** to allow students time to work carefully and refer to your textbook and notes. This is the time to do your best work. Because this is a quiz, you have **only one (1) Final Answer** submission in MyAccountingLab. **Late quizzes may be allowed by the instructor and may or may not be subject to a late penalty.**
- TESTS:** **You MUST do your own work on the Interim Tests.** Interim Tests will be **taken in MyAccountingLab. NO interim test scores are dropped. All tests are timed.** This is to encourage students to study for the test instead of relying on looking up all the answers. Interim tests are **open book & open notes, NOT open-browsing/googling**, to refer to your textbook and notes. Don't cheat the learning process during these tests because the Final Exam in an in-person and proctored exam with only one reference sheet available. Just completing the coursework is NOT enough to prepare for the tests. Your reference materials (textbook and notes) should be well organized to be used efficiently during the tests. **Students may be allowed a 2nd attempt on the interim tests as announced by the instructor.**
- FINAL EXAM:** The **Final Exam is an in-person & proctored exam**, NOT online. The Final Exam score is NOT dropped. **Students will only have one attempt on the Final Exam.** The departmental Final Exam includes both working problems and multiple-choice questions with a time limit of two (2) hours. A calculator is allowed, but may not be a cell phone, tablet, iPod, iPad, etc. **ONE 8 ½" X 11" sheet of paper (front and back) of original handwritten notes may be referenced during the Final Exam.**
- The Final Exam will be taken as follows:
- Onsite: in class at the date/time scheduled by the College
 - Online: at the SLCC Testing Center or through prior proctoring arrangements with the SLCC Testing Center.
- EXTRA CREDIT:** Extra credit may be offered as announced by the instructor.
- ACADEMIC DISHONESTY:** Academic dishonesty will be dealt with according the SLCC Student Code of Conduct, which can be referenced at:
http://www.slcc.edu/policies/docs/Student_Code_of_Conduct.pdf

COURSE**EVALUATION:**

Orientation & Final Confirmation	10 pts.	1.0%
Accounting Cycle Tutorial	10 pts.	1.0%
Financial Statement Analysis Project	120 pts.	12.0%
Chapter Foundation Assignments	120 pts.	12.0%
Chapter Mastery Quizzes	90 pts.	9.0%
Interim Tests	450 pts.	45.0%
Final Exam (departmental)	<u>200 pts.</u>	<u>20.0%</u>
Total	<u>1,000 pts.</u>	<u>100.0%</u>

GRADING:

Course grades are determined by the students' achieved percentage based upon the relative weighting for homework assignments and examinations. Grades are assigned using the following scale:

A	93-100%	B-	80-82.9	D+	67-69.9
A-	90-92.9	C+	77-79.9	D	63-66.9
B+	87-89.9	C	73-76.9	D-	60-62.9
B	83-86.9	C-	70-72.9	E	59.9 or less

COURSE STUDENT LEARNING OUTCOMES:

SLCC is committed to fostering and assessing the following **college-wide student learning outcomes** in its programs: 1) acquire substantive knowledge, 2) communicate effectively, 3) develop quantitative literacy, 4) think critically, 5) express creatively, 6) knowledge and skills to be civically engaged, 7) work with others in a professional and constructive manner, 8) develop information literacy, and 9) develop computer literacy. To that end, the following **student course learning outcomes** will be assessed in this course (through homework, quizzes, and exams):

- Determine and record the cost, expense and disposal of a long-term asset using various methods.
- Identify the characteristics of business organizations.
- Account for stock related transactions.
- Calculate and interpret various financial statement ratios.
- Account for long-term debt.
- Explain why companies issue debt and/or equity securities.
- Explain why companies invest in debt and equity securities.
- Account for investments in debt and equity securities.
- Prepare and analyze financial statements.

Also, see the SLCC Institutional Syllabus.