
ISBN: 9780470542026 This ISBN is for the TEXTBOOK PACKAGE

ISBN FOR THE STAND ALONE ONLINE TEXT: 9780470318058

You must purchase one of the above texts- *either* the printed text with WileyPlus access or the ONLINE TEXT with WileyPlus. The online text costs less than $100.00 and contains all materials needed for this online course.

You may use this link to purchase the text on line:

[http://www.wileyplus.com](http://www.wileyplus.com)

**PURPOSE OF THE COURSE:**

The purpose of this course is to continue the work begun in AC 11, namely, to introduce the student to the theory, purposes, and methods of Financial Accounting on an introductory level. Here are some of the benefits you will get from the successful completion of this course:

- This second course in accounting, offered at colleges and universities, will give you a foundation for further work in accounting. The course will give you a feel for what accounting is about and its level of difficulty. Of course, the type of employment one can expect is dependent on the amount of schooling one obtains. A four-year degree is required for many accounting jobs.

- You will gain a minimum level knowledge of accounting that can be used in financial statement analysis. It should be kept in mind, however, that a little knowledge could be dangerous. The knowledge required to be successful at
investing in stocks and bonds goes far beyond what is included in this course and also includes areas of knowledge outside accounting. You will be able to read the financial press and financial statements with more understanding and make more knowledgeable financial decisions as a result of taking this course.

- This course will give you a basic understanding of a form of business communication. Upon successful completion of this course, you will be able to look at a set of financial statements, understand their components, and have a basic understanding of how the financial statement numbers were produced.

- This course will satisfy the curiosity of anyone who wonders about the meaning behind all the numbers and concepts that drive businesses all over the world.

**COURSE DESCRIPTION:**

This course begins with an overview of the financial statements and introduces accounting principles and procedures as applied to corporations. The underlying theory of recording accounting transactions for partnerships and corporations is introduced. The course also looks at individual sections of the financial statements on a more detailed level. Most of the text concentrates on elements of the balance sheet, though the income statement and statements of cash flow are covered as well. You will quickly realize that accounting is a fairly complex process with considerable flexibility in its application.

**COURSE OBJECTIVES:**

Upon completion of this course, the student will be able to:

- Describe accounting for Corporations, including common, preferred and treasury stock, dividends, retained earnings and earnings per share.
- Account for long-term liabilities, including bonds, notes payable and lease liabilities.
- Perform Financial Statement Analysis, including horizontal, vertical and ratio analysis.
- Discuss managerial accounting, including manufacturing costs, job order costing, cost-volume-profit analysis and budgetary planning.
- Identify the accounting principles to be used in making various economic decisions.
- Describe the opportunities available in the field of accounting.
- Utilize General ledger software in financial statement analysis.
Welcome to Wiley PLUS

WileyPLUS is an online teaching and learning solution that will help you reach your full potential in this course and beyond. You can access...
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+ Extra study aids!
+ Online homework!
+ Instant Feedback on your homework!
+ Track your own progress!
+ Much, much, more...

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<table>
<thead>
<tr>
<th>Class Section Name</th>
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<tbody>
<tr>
<td>ACC102-303 D2L Rogers</td>
<td><a href="http://edugen.wiley.com/edugen/class/cls188259/">http://edugen.wiley.com/edugen/class/cls188259/</a></td>
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</tbody>
</table>

• Need help registering? Watch this tutorial: http://www.wiley.com/college/twomin/stu/register.html

WileyPLUS Help
LOGIN: www.wileyplus.com
LIVE CHAT! Technical Support: www.wileyplus.com/support
Additional Resources: www.wileyplus.com/studentfdoc
**GRADING:**

Grading is the province of the individual instructor. As in most college courses, the average student doing the average amount of work can expect to earn a grade of “C” for the course.

There are numerous opportunities to perform well in this class. Your grade will be a function of your performance on the following:

**Percent of Total**

<table>
<thead>
<tr>
<th>Component</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>Exams (Self-tests and tests)</td>
<td>50</td>
</tr>
<tr>
<td>Homework (Pre &amp; Post lectures &amp; Self-study)</td>
<td>50</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100 %</strong></td>
</tr>
</tbody>
</table>

**WITHDRAWAL FROM CLASS:**

The last day to withdraw from class and be guaranteed a “W” grade is **10/28**. Please do not ask me to sign a “W” slip after this date. There will be ABSOLUTELY NO EXCEPTIONS TO THIS POLICY.

**LEARNING TOOLS:**

You, the student, are the center of the learning process. While your professor can provide you with the guidance and materials that you need to succeed, it is your responsibility to set goals, plan your work, make notes from readings and schedule the time you will need to complete assignments and tests.

Developing good study skills can not only save you time and energy, but can also help you learn better, independently and with less guesswork. My suggestions include:

• Set learning goals
• Plan and organize a schedule with ample time for reading, studying, reviewing and studying for tests
• Adjust your schedule as the class progresses
• Break down work into manageable units
• Pace the course workload evenly
• Use a study location free of distractions
• Review periodically

• **ALL HOMEWORK AND TESTS ARE DUE ON SATURDAY AT 6:00 P.M.**
• **THERE WILL BE NO MAKE-UPS**
• **ALL DEADLINES ARE FINAL AND NON-NEGOTIABLE**
STUDENT REQUIREMENTS FOR COMPLETION OF THE COURSE:

To successfully complete this online course, the student must:
   a. Attend class by logging into MYSCCC at
      \[https://mysccc.sunysuffolk.edu/cp/home/displaylogin\]
and completing the online assignments and tests on or before
   the due dates –SATURDAY AT 6:00 P.M.
   b. Study textbook chapters
   C. Log on to \[www.Wileyplus.com\] to access homework and
tests 
   d. Successfully complete all assignments 
   e. Take and pass all tests as scheduled

This is not a correspondence course. 
All deadlines WILL be maintained.

Late homework and tests will be assessed a 50%
penalty – NO EXCEPTIONS -

ATTENDANCE/BEHAVIOR POLICY:

Students are responsible for all that transpires in class whether
or not they sign on. All students are expected to:

   Complete all tests and assignments on or before the due
   date

If a student does not participate in online class activities for a
period of 7 consecutive days, the student may receive an F
grade for the course.
ACADEMIC DISHONESTY POLICY:
Students must complete their own assignments. Academic dishonesty includes receiving assistance on tests and homework assignments. Such actions are deemed academic dishonesty by all parties involved. Any student guilty of academic dishonesty will receive a failing grade in the class, and be referred to the Dean of Students for further discipline proceedings.

STUDENT CODE OF CONDUCT:
Students and faculty share the responsibilities of creating a classroom atmosphere honoring learning; these responsibilities include behaving courteously and respectfully toward one another.

The instructor reserves the right (by college policy) to ask a disruptive or nonparticipating student to leave the electronic classroom. Further, the instructor reserves the right to delete any inappropriate entries from the class website.

Although not all-inclusive, the following actions, activities or behaviors are expressly prohibited: "Unauthorized or illegal use of College computer facilities or equipment, such as hacking; duplication or unauthorized use of copyrighted software; destruction, unauthorized transfer or alteration of files; unauthorized use of another individual's identification, password or work."
## ACC 102 Class Schedule

<table>
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<th>START</th>
<th>DUE</th>
<th>CHAPTER</th>
<th>TOPIC</th>
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<td>1&amp;2</td>
<td>9/1</td>
<td>9/11</td>
<td>13</td>
<td>Corporations</td>
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<td>9/12</td>
<td>9/18</td>
<td>14</td>
<td>Corporations</td>
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<td>10/2</td>
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<td>7&amp;8</td>
<td>10/10</td>
<td>10/23</td>
<td>17</td>
<td>Cash Flow Statement</td>
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<td>9</td>
<td>10/24</td>
<td>10/30</td>
<td>18</td>
<td>Financial Statement Analysis</td>
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<tr>
<td>10</td>
<td>10/31</td>
<td>11/6</td>
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<td>Managerial Accounting</td>
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<td>11/7</td>
<td>11/13</td>
<td>22</td>
<td>Cost Volume Profit</td>
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<tr>
<td>12</td>
<td>11/14</td>
<td>11/20</td>
<td>23</td>
<td>Budgetary Planning</td>
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<tr>
<td>13</td>
<td>11/21</td>
<td>11/27</td>
<td>None</td>
<td>Thanksgiving break</td>
</tr>
<tr>
<td>14&amp;15</td>
<td>11/28</td>
<td>12/11</td>
<td>26</td>
<td>Incremental Analysis</td>
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