

Southern Arkansas University Tech
P.O. Box 3499 ~ East Camden, AR 71701 ~ 870-574-4500
www.sautech.edu

Online Course Information Form

Course Number: ACCT2103

Course Title: Principles of Accounting II

Course Description: ACCT 2103, Principles of Accounting II, is a continuation of Principles of Accounting I with emphasis on accounting for receivables, payables, partnerships, stocks, bonds, investments, equity for sole proprietorships and corporations; and cost procedures. Internet students must have access to the Internet and a browser. Internet students must also be proficient in the use of and have access to Microsoft Excel and Microsoft Word. Prerequisite: ACCT2003

Instructor: Clarence Barrong

Instructor Bio: Mr. Clarence Barrong has taught business and economics courses as a faculty member at SAU Tech since 1972. M.Ed. Southern Arkansas University; B.S.E. southern Arkansas University.

Prerequisite: ACCT2003, Principles of Accounting I

Textbook Title: Accounting, 22nd Edition, Warren, Reeve, and Duchac, Southwestern Pub. Co.

Learning Outcomes: Students will be able to record, report, and interpret financial data for merchandising businesses including corporations. Students will be prepared to continue their study of Accounting at a four-year institution.

Goals: Upon completion of this course with an average of 70 percent or better, the student will be able to:

1. Calculate the Cost of Fixed Assets, Depreciation, Inventories, Payroll, Payroll Taxes, Fringe Benefits, Taxes, Stock purchase prices, Bond selling prices, and the Costs associated with manufacturing a product.
2. Journalize entries for a Sole Proprietorship involving Bad Debts, Fixed Assets, Intangible Assets, Notes Receivable, Payroll, Payroll Taxes, and Fringe Benefits.
3. Journalize entries for a Partnership involving admissions, withdrawals, and liquidation.
4. Journalize entries for a Corporation involving Stocks, Bonds, and Investments.
5. Identify and record entries using a Job-Order Cost Accounting System.
6. Prepare Estimated Inventory reports and Corporate Financial Statements.
7. Utilize the discussion feature of Blackboard for questions to other students and for the group "Special Activities."

Teaching Methodology, including description of interaction between student and instructor:

1. Students should follow the suggested schedule as closely as possible. However, ***ABSOLUTE DEADLINES*** must be met (NO EXCEPTIONS, NO EXCUSES) in order to receive credit for that work. The Deadlines are not suggestions. On the day of the ABSOLUTE DEADLINE all assignments for the Unit due by that DEADLINE must be submitted by 2:00 p.m. that day.
2. Students must complete all corresponding chapter assignments listed on the "Learning Guide" prior to taking the quiz for that chapter. All Chapter Quizzes for the chapters included in each Unit must be completed prior to taking the Unit Exam. The Quizzes and Exams will not be released until the Assignments are submitted and graded. . If the Quiz or Exam falls on an ABSOLUTE DEADLINE, the assignments are due by 2:00 p.m. that day in order to

- give the instructor time to get them graded and release the Exams and Quizzes.
3. Students will prepare and submit one group "Special Activity" during the semester. Students may discuss potential "Special Activities" (listed at the bottom of the Assignments) through the discussion feature of the course. When students have elected to join a "Special Activity" group, someone from the group should contact the instructor with the "Special Activity" that has been selected and provide a list of class members who will be participating in that "Special Activity" group. No more than five students may participate in one "Special Activity" group. "Special Activities" must be submitted 2 weeks before the end of the semester.
 4. Students should save electronic copies of all work submitted in the course. In the past, there have been occasions when student submissions were not received by the instructor. Please SAVE all work.
 5. Students are not allowed incomplete grades for Internet courses.
 6. Students must initiate the drop process. It is not my practice to drop students from my course. Dropping a class is the responsibility of the student. However, please contact the instructor to determine your class standing prior to initiating the drop process.
 7. Students must remain in contact with the instructor throughout the course. Satisfactory contact can be accomplished through weekly submissions of assignments, quizzes, exams and emails.
 8. Students must show reasonable and satisfactory progress toward completing the required coursework throughout the semester. Progress is considered to be unsatisfactory when the student has fallen more than two weeks behind the suggested deadlines listed on the course calendar. Students not adhering to this policy may be dropped from the course.
 9. Students may expect the instructor to be on-line during the virtual office hours listed above. You should be able to contact the instructor by phone during the posted office hours. You may also call the instructor at home before 10:00 p.m. Every effort will be made to respond to e-mails and post scores as quickly as possible. However, the actual response time will be dictated by the volume of messages, assignments and exams received that day.
 10. Students must contact the instructor to report any issues that are preventing them from making reasonable and satisfactory progress in the course. However, instructors are NOT responsible for solving technical problems related to personal computers or software. SAU Tech maintains an information hotline for its Internet courses. This number is 1-870-574-4526. Information regarding any technical problems with the SAU Tech web-site or courses will be recorded. You may also contact the Director of Web-Based Learning at 870-574-4453 or 870-574-4514.

Methods of Testing:

1. There will be seven unit exams given during the semester. Each will be valued at 100 points. (700 points possible)
2. The chapter quizzes given at the end of each chapter will allow students to assess their mastery of the material prior to moving to the Unit Exam and the next chapter. These quizzes may be taken a maximum of three times. Approximately twenty points per unit will be assigned for this work. (140 points possible)
3. Each chapter's assignments listed on the "Learning Guide" in the section entitled "How to Show The Instructor What You Learned" must be completed and sent to Mr. Barrong before taking the Unit Exam. Ten to twenty points per chapter will be assigned for this work. (100 points possible)
4. Each participant in the group "Special Activity" assignment may receive a maximum of one hundred points. (100 points possible)
5. **The Final for this course is required to be taken at an approved Proctored test site. Failure to do so will result in a "0" for this exam. Visit our website at www.sautech.edu for a list of the approved sites or see the announcement section of my Blackboard.** (1,000 points possible)

You will be penalized one point for each minute that you exceed the allotted time for a Unit Exam and the Final Exam.

Other Considerations (writing ability, assignments/projects, time considerations, etc.):

Students must have access to and be proficient in the use of Microsoft Excel.