ONLINE COURSE INFORMATION SHEET

Course Number: ACCT2103

Course Title: Principles of Accounting II

Course Description: ACCT2103, 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.

Instructor: James Brown

Instructor Bio: Mr. James Brown has taught business and economics courses as a faculty member at SAU Tech since 2010. MBA. Louisiana Tech University; B.S. University of Arkansas at Monticello.

Prerequisite: ACCT2003, Principles of Accounting I

Textbook Information: <u>Accounting</u>, 22nd Edition, Warren, Reeve, and Duchac, Southwestern Pub. Co. ISBN: 9780324662962.

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.

Course 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."

On-Campus Requirement
The final exam must be taken at an approved proctor site.

Modes of Interaction
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 Center for Web-Based Learning at 870-574-4453 or 870-574-4586.

Methods of Assessment

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 Exam 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 <u>www.sautech.edu</u> 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.

Enrollment Procedures

SAU Tech is an open admissions college; however, we have several items that you must provide in order to be admitted:

- Submit application for admission.
- Submit a high school transcript or GED, and official college transcripts from all previously attended colleges (if applicable).
- Provide proof of two immunizations against measles, mumps and rubella.
- Take a placement test. Students enrolling must submit ACT, SAT, ASSET or COMPASS scores. Students can take the ASSET or COMPASS test at SAU Tech.

Students are responsible for all tuition and fees at the time of registration. Students must officially drop by written notice or in person in order to reduce their balance owed. If students never attend class, he/she will still be assessed partial tuition and full student processing fees, unless completely he/she completely withdraws during the 100% refund period.

In order for a student to drop a class, he/she must complete a drop form or send written request to his/her advisor. A $5 drop fee is assessed for drops that take place after the registration period ends.

Admissions Office Website: <u>http://www.sautech.edu.edu/studentResources/admissions.aspx</u>

Course Registration Website: <u>http://www.sautech.edu/studentResources/advising.aspx</u>

Technical Requirements and Resources: Students will need Internet access and have the ability to send and receive e-mail attachments using the e-mail within Blackboard.

Library Website: <u>http://www.sautech.edu/lrc/index.aspx</u>

Bookstore Website: <u>http://sautech.textbooktech.com</u>

Adult Learner Resources: Online library and bookstore services can be obtained at the library and bookstore websites. Advising services can be obtained at <u>http://www.sautech.edu/studentResources/advising.aspx</u>.

Student Support and Learning Resources: Online library and bookstore services can be obtained at the library and bookstore websites.   Advising services can be obtained at <u>http://www.sautech.edu/studentResources/advising.aspx</u>.

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

Students will need Internet access and have the ability to send and receive e-mail attachments using the e-mail within Blackboard.   All first time online students are required to complete Learning Strategies before they will be allowed to take their online course(s).   The purpose of Learning Strategies is to teach students how to use Blackboard and provide information about other systems that students will use while a student at SAU Tech.

There are computer programs and other things that you will need if you are taking an online course from SAU Tech.   To make it easier for you, we have compiled a list of these things.   Before beginning your online course, you should go ahead and make sure each of these programs listed below are loaded on every computer that you will use while taking your online course(s).

- Microsoft Word – used to complete assignments and submit to instructor
  - Can be accessed via SkyDrive inside your student email account. **FREE**
  - Can be purchased from Wal Mart or other software vendor and will need to be loaded on to your computer
  - There is also a **free** product that works just as good as the Microsoft Office Suite. You can download it at http://download.openoffice.fm/free/?pk=26976
- Adobe Reader 7.0 or higher – used to read files in pdf format
  - Cost: Free
  - Can be downloaded to your computer from http://www.adobe.com/products/acrobat/readstep2.html
- Adobe Flash Player (7 or higher) – used to view study activities and demonstrations in Learning Strategies course
  - Cost: Free
  - Can be downloaded to your computer from http://www.adobe.com/shockwave/download/download.cgi?P1_Prod_Version=ShockwaveFlash
- Macromedia Shockwave Player 8.5.1 – used for interactive quizzes, animations and activities
  - Cost: Free
  - Can be downloaded to your computer from http://www.macromedia.com/shockwave/download/download.cgi?
- Windows Media Player – used to listen play audio files
  - Cost: Free
  - Comes as part of your Windows operating system
- Java – a technology that is required in order for Blackboard to function properly as well as some other programs that SAU Tech uses with its online classes (**Note: Only one version of Java can be running on your computer at a time.)**
  - Cost: Free
  - Can be downloaded to your computer from http://javashoplm.sun.com/ECom/docs/Welcome.jsp?StoreId=22&PartDetailId=jre-