



**SCOTTSDALE  
COMMUNITY COLLEGE**

A MARICOPA COMMUNITY COLLEGE

## Course Information

Semester & Year:	Spring 2023
Course Title:	Accounting Principles 2
Course Prefix & Number:	ACC 112
Section Number:	25444
Credit Hours:	3
Start Date:	January 31st
End Date:	May 12th
Meeting Information:	Live Online
Meeting Days:	Tuesdays/Thursdays
Meeting Times:	10:30 – 11:50 a.m.

## Course Format

The course format for this course is Live Online from January 31<sup>st</sup> through May 12<sup>th</sup> on Tuesdays/Thursdays from 10:30 – 11:45 a.m.

## Instructor Information

Instructor:	KyMBERly Polser, CPA, MSA, MPA
Email:	kymberly.polser@scottsdalecc.edu
Phone:	(480) 425-6759
Office Location:	BUS 131 and Virtual (virtual Google Meet – link within Canvas classroom)
Office Hours:	M/W: 1:30 – 2:30 pm (BUS 131) T/TH: 11:50 am – 1:20 pm (virtual Google Meet – link within Canvas classroom)

## Course Description

Fundamental theory of accounting principles and procedures.

**Prerequisites:** ACC111

## Course Policies

The following are policies specific to this course. Students are also responsible for the college policies included on the [Student Regulations](#) page of the Maricopa Community College District website.

## Course Objectives

1. Describe transactions applicable to acquisition, depreciation, and disposal of plant and equipment.
2. Record transactions applicable to the formation of partnerships, profit distribution, and liquidation of partnerships.
3. Describe the corporate concept and record transactions for the issuance of stock and dividend distributions.
4. Record transactions involving the purchase and sale of treasury stock.
5. Journalize long-term debt transactions.
6. Describe accounting for short and long-term securities.
7. Prepare consolidated statements.
8. Prepare a statement of cash flows.
9. Analyze financial statements using ratios and other analytical tools.
10. Describe general tax concepts applicable to various forms of business organizations.

## Texts and Course Materials

In this course an online homework system called WileyPLUS connects you to the online textbook *Accounting Principles* by Weygandt, Kieso, & Kimmel, 14e and its accompanying materials and assignments. WileyPLUS is accessed through Canvas. The first time you click on any WileyPLUS content in the Modules tab you will be prompted to enter a registration code. The registration code can be purchased through the SCC bookstore through one of two options:

- Option 1: Provides access to the WileyPlus homework system for multiple semesters (one year, or two semesters plus a summer session), an eText version of the textbook, and a loose-leaf paper copy of the textbook.
- Option 2: Provides a single semester access code for the WileyPLUS homework system and eText version of the textbook.

**Have an existing WileyPlus account?** If you previously purchased a multi-semester WileyPLUS access you will click on any WileyPLUS content within Modules and register using your existing username and password.

## Course Technologies

View the [Accessibility Statements & Privacy Policies](#) of technologies used in this course.

### Maricopa Systems

This course uses key Maricopa systems for course management and communication.

- Canvas Learning Management System
- Student Maricopa Gmail Account
- Maricopa Open Educational Resource Learning System (MOER)

### Synchronous Communication Tools

This course implements the use of web conferencing and/or other synchronous course tools.

- Google Meet

### Streaming Media/Audio/Video Tools

This course uses webcasting, lecture capture systems, YouTube, and/or other streaming media services.

- YouTube

### Student Assignment Tools

This course requires students to participate in or submit assignments using desktop or cloud-based applications.

- Google Products
- Microsoft Office 365

## Assignments

**Assignments:**

There are two types of chapter assignments in the course:

1. **Chapter Before Class Assignments** – These chapter assignments need to be completed after reading the chapter and/or watching the chapter mini-lecture videos and before the scheduled class during which the chapter will be discussed.
  - Complete this assignment **after** reading the chapter and/or watching the mini-lecture videos and **prior to** completing the chapter homework. You will answer questions to gauge your understanding of the chapter material, helping you identify concepts you're struggling with and fill in those knowledge gaps. The number of questions you complete (and the length of time required!) will decrease as you answer questions correctly, but if you answer questions incorrectly the number of questions and time length will increase. (*Hint: read the chapter or watch the mini-lecture videos before attempting!*)

Grading:

50% - 100% progress: 10 points  
40% - 49% progress: 8 points  
30% - 39% progress: 6 points  
< 30% progress: 0 points

2. **Chapter Homework Assignments** – Homework assignments should be completed after class discussion covering the chapter is completed and before the next class meeting when the next chapter is discussed. There are unlimited attempts with the homework assignment problems. The best attempt score will be used for grading purposes.

**\*\*\*DO NOT FALL BEHIND – COMPLETE CHAPTER ASSIGNMENTS BEFORE THE NEXT CHAPTER DISCUSSION BEGINS.\*\*\***

**\*\*\*Accounting concepts build upon themselves – falling behind early will make successful course completion extremely difficult.\*\*\***

**Exams:** There will be no make-up exams for missed exams. Exams will be timed and must be completed during the scheduled class date and time. If you are unable to complete exam during the scheduled exam availability, **prior arrangements** for an alternative date/time must be arranged.

**Tutoring:** The Accounting and Statistics Learning Center is available free of charge to students registered in this class. For the tutoring schedule please visit the website at <http://scottsdalecc.edu/academics/departments/bcis/business/learning-center>.

## Attendance Policy

### Instructor Withdrawal

Instructor withdrawals will occur for excessive absences (five absences in face to face and live online, two consecutive weeks of no submissions for on-your-own-time) throughout the course and will only be granted through the last course exam. If all course exams are submitted there will be no instructor withdrawal granted.

## Course Policies

The following are policies specific to this course. Students are also responsible for the college policies included on the [Student Regulations](#) page of the Maricopa Community College District website.

### Due Dates and Late/make-up policy:

1. **Chapter Assignments** – To earn the on-time assignment submission points, chapter assignments must be completed by their final due date – final due date will occur when the exam covering the chapter is completed:
  - **Before Class Assignments:** These chapter assignments are completed after reading the chapter and/or watching the chapter mini-lecture videos, before the class meeting during which the chapter is discussed. Must be completed by exam due date covering the chapter to earn on-time submission points.
  - **Homework:** These chapter assignments are completed after class discussion covering the chapter is completed and before the next class meeting when the next chapter is discussed. There are unlimited attempts with the homework assignment problems. The best attempt score will be used for grading purposes. Must be completed by exam due date covering the chapter to earn on-time submission points.
  - **Exams:** There will be no make-up exams for missed exams. Exams must be completed during scheduled availability. If you are unable to complete exam during the scheduled exam availability, **prior arrangements** for an alternative date/time must be arranged.

# Grading Standards & Practices

Assignment Name	Points	Percent of Grade
Homework (8 @ 20)	160	12%
Reading Practice (8 @ 10)	80	6%
Exams (4 @ 150)	600	47%
On Time Submission Points (4 @ 45)	180	14%
Chapter 1-4 Review assignment	70	5%
Financial Statement Analysis Project	150	12%
Introduction Post	5	
Attendance	<u>45</u>	4%
<b>Total points possible</b>	<b><u>1,290</u></b>	<b>100%</b>

## Grade Scale:

Letter Grade	Points Range
<b>A</b>	<b>1,161 – 1,290 points</b>
<b>B</b>	<b>1,032 – 1,160 points</b>
<b>C</b>	<b>903 – 1,031 points</b>
<b>D</b>	<b>774 - 902 points</b>
<b>F</b>	<b>773 points and below</b>

## Response Time

Students can expect a response time of one to two business days for the instructor to respond to messages sent via the Canvas Learning Management System or email. Students can expect assignments to be graded within one week of the assignment's due date.

## Instructional Contact Hours (Seat Time)

This is a three (3) credit-hour course. Plan to spend at least three hours on course content or seat time (direct instruction) and six hours on homework weekly.

**Accelerated courses will require additional time per week.**

## Online Tutoring

SCC's tutors are available online to help with your courses. You may work with an SCC tutor remotely using Google Meet, your phone, or email. Visit the [SCC Tutoring & Learning Centers](#) page for detailed information on the five learning center's hours and procedures.

**Accounting & Statistics Tutoring:** The Accounting and Statistics Learning Center is available free of charge to students registered in this class. Accounting Review sessions and one-on-one tutoring are available virtually. For the tutoring schedule please visit the website at <http://scottsdalecc.edu/academics/departments/bcis/business/learning-center>.

As much as possible, it is highly recommended that you utilize SCC tutors since they are more familiar with SCC coursework, instructor expectations, and assignments; however, if you need to work with a tutor outside regular hours, online and hybrid students now have access to a 24/7 online tutoring service called Brainfuse. Brainfuse provides online tutoring in a variety of academic subjects. Each student may utilize up to 6 hours of online tutoring through Brainfuse per semester, and has the option of requesting additional time if needed.

To access Brainfuse and begin working with a tutor:

1. Visit the [SCC Online Tutoring Services Through Brainfuse](https://www.scottsdalecc.edu/students/tutoring/online-tutoring) page (https://www.scottsdalecc.edu/students/tutoring/online-tutoring)
2. Click the **Visit a tutor online** button
3. Enter your MEID and password
4. Choose your topic and subject
5. Click the **Connect** button

Please use your time effectively and be prepared with your questions before you connect to a tutor. Tutors and students communicate in real-time so whatever you type,

draw, or share on the screen, the tutor sees, and vice versa. You may also want to have screenshots ready if applicable. All Brainfuse sessions are recorded for review later.

## **Learning Tools and Your Privacy and Security**

SCC utilizes a variety of software applications and web-based tools operated by third party vendors to support student learning. To allow student access to the application, site or tool, certain identifiable information may be required to establish a user name or password, and submit work and/or download information from these tools. Inherent with all internet-based tools, there is a risk that individuals assume when electing to use these tools, as they may place information at risk of disclosure.

To use learning tools responsibly, please observe all laws and the Maricopa Community College District [Student Conduct Code](#), such as copyright infringement, plagiarism, harassment or interference with the underlying technical code of the software. As a student using a learning tool, you have certain rights. Any original work that you produce belongs to you as a matter of copyright law. You also have a right to the privacy of your educational records. Your contributions to learning tools constitute an educational record. By using the tool, and not taking other options available to you in this course equivalent to this assignment that would not be posted publicly on the internet, you consent to the collaborative use of this material as well as to the disclosure of it in this course and potentially for the use of future courses.



# Course Schedule

Spring 2023 (\*\*course schedule subject to change)

<u>Date</u>	<u>Class Activity</u>	<b><i>Before Class Assignment</i></b> Complete Before Class	<b><i>Homework</i></b> Completed before class
1/31	Syllabus & Course Overview		
2/2	<b>Ch 1-4 Review Assignment Assigned</b>		
2/7	<b>Ch 1-4 Review Assignment Discussion/Help</b>		
2/9	<b>Ch 1-4 Review Assignment DUE</b> Ch 10 Discussion		<b>Review Assignment</b>
2/14	Ch 10 In-Class Problems	Ch 10	
2/16	Ch 12 Discussion		Ch 10
2/21	Ch 12 In-Class Problems	Ch 12	
2/23	Exam 1 Review		Ch 12
2/28	<b>Exam 1 (ch 10 &amp; 12)</b> <b>(Ch 10 &amp; 12 Wiley assignments – final deadline to earn on time submission points.)</b>		
3/2	Ch 13 Discussion		
3/7	Ch 13 In-Class Problems	Ch 13	
3/9	Ch 14 Discussion		Ch 13
3/21	Ch 14 In-Class Problems	Ch 14	
3/23	Exam 2 Review		Ch 14
3/28	<b>Exam 2 (Ch 13 &amp; 14)</b> <b>(Ch 13 &amp; 14 Wiley assignments – final deadline to earn on time submission points.)</b>		
3/30	Ch 15 Discussion		
4/4	Ch 15 In-Class Problems	Ch 15	
4/6	Ch 16 Discussion		Ch 15
4/11	Ch 16 In-Class Problems	Ch 16	
4/13	Exam 3 Review		Ch 16
4/18	<b>Exam 3 (Ch 15 &amp; 16)</b> <b>(Ch 15 &amp; 16 Wiley assignments – final deadline to earn on time submission points.)</b>		
4/20	Ch 17 Discussion		
4/25	Ch 17 Class Problems	Ch 17	
4/27	Ch 18 Discussion		Ch 17

5/2	Ch 18 In-Class Problems	Ch 18	
5/4	Exam 4 Review		Ch 18
5/9	<b>Exam 4 (Ch 17 &amp; 18)</b> (Ch 17 & 18 Wiley assignments – final deadline to earn on time submission points.)		
5/11	<b><i>Financial Statement Analysis Project</i></b>		<b>Project Due</b>

Students are responsible for the information contained in this syllabus, the Syllabus page in your Canvas course and the **College Policies & Student Services** page found in the First Steps module of your Canvas course. Students will be notified by the instructor of any changes in course requirements or policies.