ACCT 281 (Hybrid)
Accounting II

Summer Session 14/15
June 1 – July 25, 2015

Course Description

Application of procedures relating to transactions affecting corporations. Interpretation of financial statements for managerial purposes is emphasized. Prerequisite: ACCT 280 (grade of C or higher in ACCT 280 is highly recommended).

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Proctored Exams: None

Class Day and Time: Wednesday, 5:30pm – 8:30pm

This is a hybrid course which is defined as an online course supported by a weekly in-seat class. Our class will consist both in Class and online instruction through various resources, discussion and homework. Please note that we will meet every week, unless otherwise noted.

You are expected to attend every class. If you know prior to the beginning of the session that you will miss more than one in-seat class, it is strongly recommended that you wait to take this course at another time.

The online portion of our course is located in D2L. You will access the course through CougarTrack.

Textbooks

The Textbook is a 2-semester text and is used for both Accounting I and Accounting II.


New textbooks purchased from MBS Direct automatically include the Connect passcode. If you do need to purchase the passcode separately, use ISBN: 978-0-07-764127-6. Passcodes to Connect can also be purchased online directly from the publisher during the first week of class.

CAUTION: Do not purchase USED passcodes to Connect; they are not valid.

Do not try to register for Connect prior to the first day. I will provide a link to the course Connect website on the first day of class. You must register for the website associated with this session and section only. Registration cannot be changed or reversed.

Textbooks for the course may be ordered from MBS Direct:

- online at http://direct.mbsbooks.com/columbia.htm
- by phone at 800-325-3252
For additional information about the bookstore, visit http://www.mbsbooks.com.

Course Overview

This course will focus on the preparation and interpretation of financial information for use by managers. Each week we will focus on different situations, issues, or problems by completing various exercises, problems and cases. Expertise in accounting is best gained through problem solving. Some problems will be submitted for grading.

Technology Requirements

Participation in this course will require the basic technology for all online classes at Columbia College:

- A computer with reliable Internet access,
- a web browser,
- Acrobat Reader,
- Microsoft Office or another word processor such as Open Office.

You can find more details about standard technical requirements for our courses on our site.

Course Objectives

- To understand the accounting cycle and financial statements (balance sheet, income statement and owner’s equity) for corporations and to interpret financial statements for management purposes.

Measurable Learning Outcomes

- Analyze, evaluate and interpret the accounting cycle and financial statements (balance sheet, income statement, owners’ equity) for partnerships and corporations.
- Analyze, evaluate and interpret financial statements for management purposes.
## Grading

### Grading Scale

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points</th>
<th>Percent</th>
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</thead>
<tbody>
<tr>
<td>A</td>
<td>450-500</td>
<td>90-100%</td>
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<tr>
<td>B</td>
<td>400-449</td>
<td>80-89%</td>
</tr>
<tr>
<td>C</td>
<td>350-399</td>
<td>70-79%</td>
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<tr>
<td>D</td>
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### Grade Weights

<table>
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<tr>
<th>Assignment Category</th>
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<tr>
<td>Discussions (In Class)</td>
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</tr>
<tr>
<td>Discussions (Online)</td>
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<tr>
<td>Quizzes</td>
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<td>Midterm Exam</td>
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<td>12%</td>
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<tr>
<td>Final Exam</td>
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<td><strong>Total</strong></td>
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## Schedule of Graded Assignments

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<th>Points</th>
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<th>Due In Class</th>
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<td>In Class</td>
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<tr>
<td></td>
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<td>5</td>
<td>Sunday</td>
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<tr>
<td></td>
<td>Connect Dropbox 1</td>
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<td>Sunday</td>
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</tr>
<tr>
<td></td>
<td>Quiz 1</td>
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<tr>
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</tr>
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<td>Midterm Exam</td>
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<td>5</td>
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<td>In Class</td>
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<td></td>
<td>Online Discussion 4</td>
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<td>Sunday</td>
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<tr>
<td></td>
<td>Connect Dropbox 5</td>
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<td>Sunday</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Quiz 4</td>
<td>20</td>
<td>Sunday</td>
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Assignment Overview

Readings

All readings and lecture review should be completed prior to coming to the in-seat portion of class. I encourage you to take advantage of the self-study resources available in the course.

Self-Study Resources

Before completing the homework and exams in Connect, you should take advantage of the self-study resources available. These include the textbook website, PowerPoint presentations, tutorials and quizzes, the mini-lectures in D2L, and the practice homework and quizzes in Connect.

Discussions

Discussions are an integral part of this course and represent a significant portion of the final grade. The discussions for this course are broken into in class and online discussions. You must complete both portions to receive full points. Discussion activities are designed to help extend your learning into the real world and bridge the gap between theory and practice. Requirements and due dates for discussion assignments will be posted online in the Content area and the Discussions area of the course.

Some questions will require you to express an opinion on a specific subject. CPAs are professional “opinion givers” and are hired by clients to express an opinion on, or give assurance about, a wide variety of financial information and reports. They are also hired to help companies make critical and important decisions. Your opinions should be well thought out and you should support your opinion with facts. In other words, tell me the why behind your opinion in terms that show you understand the issues involved and can apply critical analysis to the data and information you have available from your studies and research.

There are graded and ungraded components to the discussions for this class.

- Ungraded discussions are the Introductions, General Questions, and Conditions of Acceptable Use topics related to the course material. Please read the Conditions of Acceptable Use statement posted online in the Discussions area, prior to posting to the discussions.
Graded discussions are the six graded discussion activities for this course. Each has an online component and an in class component. Specific assignments are posted in the Content area.

**Discussions (Online)**
Since this is a hybrid course, half of your discussion points will be awarded for your online discussion work and half will be awarded for your classroom discussion participation. You should read the requirements and do any required Internet research necessary. Then prepare a well worded and thoughtful response to each question asked, relating your answer directly to the results of your research and the classroom discussion. Conventions of “netiquette” (online etiquette), which include courtesy to all users, will be observed online and the equivalent will be observed in the classroom setting. The online portion of the discussions is **due by 11:59 pm Central Time (CT) on Sunday.**

**Discussions (In Class)**
We will also have discussions as part of our in class portion of the hybrid. In order to earn these points, you must attend the in-seat class. These in class discussions will cover topics from the readings and the previous week's work. You should come prepared to the in-seat session ready to actively participate in all classroom discussions.

**Dropbox Assignments (Connect)**
This course uses an online learning application called Connect, which is designed to accompany your textbook. You must have access to Connect in order to complete graded assignments for this course. Each week you are assigned two or more graded exercises and problems from the Connect site. Be sure to work and submit the assignments **before** the due date each week. The Connect assignments will be graded and you will lose points for errors. I recommend that you work and review the practice exercises and problems in Connect before working the graded assignments. You may get assistance with some problems through your instructor.

Some exercises and problems are available for practice and do not count towards your grade. They may be reworked several times for practice. You should work as many practice exercises and problems as possible before working the graded exercises and problems before taking exams. Most of the practice exercises and problems are similar or identical to the graded assignments for the week, so it is in your best interest to work as many as possible. Working these assignments will give you practice using the concepts in each weekly lesson plan, and will help you master the chapter’s Measureable Learning Objectives (MLOs).

Submit the assigned Connect Exercises and Problems to the appropriate dropbox folder **by 11:59 pm CT on Sunday.**

**Dropbox Assignments (In Class)**
There will be two weeks (Weeks 3 and 7) when half of the homework will be completed in class. These problems must be submitted before you leave the classroom during those weeks.

**Quizzes and Exams (Online)**

**Quizzes**
At the end of each week you must complete a short **weekly quiz**. The quiz is taken and graded online in Connect. It will test material covered in that week's assignments. The quizzes may consist of true-false, multiple-choice, short essay questions, and/or problems. Take the weekly quiz after you complete your readings and the Connect assignment. Quizzes will be made available online during the week and will remain available throughout the session. Your quizzes will be saved and you can go back later to review them. Your weekly quiz is **due by 11:59 pm CT on Sunday.**
There will be practice quizzes available for each chapter. I recommend that you take the practice quiz before attempting the weekly quiz. The practice quizzes are drawn from the same test bank as the weekly quizzes. The questions are randomly selected so questions on the practice quizzes may or may not appear in the weekly quizzes.

Exams

There will be a **Midterm Exam** at the end of Week 4 which will take the place of the weekly exam and will be comprehensive over the material covered in the first four weeks. You will complete this exam online in Connect.

There will be a **Final Exam** at the end of week 8 in place of the weekly exam. The final exam will be comprehensive over all chapters in the course. You will be complete this exam online in Connect.

Both exams are **due by 11:59 pm CT on Sunday** of the weeks they take place.

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## Course Schedule

### Week 1: Stockholders' Equity

**Readings (Before Class)**
- Chapter 11: Stockholders' Equity: Paid in Capital
- Chapter 12: Income and Changes in Retained Earnings

**Discussion 1 (In Class)**
During the in-seat portion of the class, discussion will focus on the topics from the readings and example problems worked during the class session. You must be in attendance to receive credit for this portion of the discussion.

**Discussion 1 (Online)**
Information on the discussion for Week 1 is located in D2L in the Discussions area. The online portion of the discussion is **due by 11:59 pm CT on Sunday**.

**Connect Dropbox 1 (Online)**
You will need to prepare and submit the assigned Connect Exercises and Problems to the appropriate Dropbox folder **by 11:59 pm CT on Sunday**. They cover chapters 11 & 12.

**Quiz 1 (Online)**
Your Week 1 quiz in Connect, covering chapters 11 & 12, is **due by 11:59 pm CT on Sunday**.

### Week 2: Statement of Cash Flows & Financial Statement Analysis

**Readings (Before Class)**
- Chapter 13: Statement of Cash Flows
- Chapter 14: Financial Statement Analysis

**Discussion 2 (In Class)**
During the in-seat portion of the class, discussion will focus on the topics from the readings and example problems worked during the class session. You must be in attendance to receive credit for this portion of the discussion.

**Discussion 2 (Online)**
Information on the discussion for Week 2 is located in D2L in the Discussions area. The online portion of the discussion is **due by 11:59 pm CT on Sunday**.
Connect Dropbox 2 (Online)
You will need to prepare and submit the assigned Connect Exercises and Problems to the appropriate Dropbox folder by 11:59 pm CT on Sunday covers chapters 13 & 14.

Quiz 2 (Online)
Your Week 2 quiz in Connect, covering chapters 13 & 14, is due by 11:59 pm CT on Sunday.

Week 3
Readings (Before Class)
• Chapter 16: Management Accounting: A Business Partner

Dropbox 1 (In Class)
This week you will complete half of your homework in class. The problems assigned in class must be turned in prior to leaving the classroom.

Connect Dropbox 3 (Online)
You will need to prepare and submit the other half of the homework assigned in Connect Exercises and Problems to the appropriate Dropbox folder by 11:59 pm CT on Sunday. They cover chapter 16.

Quiz 3 (Online)
Your Week 3 quiz in Connect, covering chapter 16, is due by 11:59 pm CT on Sunday.

Week 4
Readings (Before Class)
• Chapter 17: Job Order Cost Systems and Overhead Allocations
• Chapter 18: Process Costing

Discussion 3 (In Class)
During the in-seat portion of the class, discussion will focus on the topics from the readings and example problems worked during the class session. You must be in attendance to receive credit for this portion of the discussion.

Discussion 3 (Online)
Information on the discussion for Week 4 is located in D2L in the Discussions area. The online portion of the discussion is due by 11:59 pm CT on Sunday.

Connect Dropbox 4 (Online)
You will need to prepare and submit the assigned Connect Exercises and Problems to the appropriate Dropbox folder by 11:59 pm CT on Sunday. They cover chapters 17 & 18.

Midterm Exam (Online)
Your Midterm Exam in Connect, covering chapters 11-14 & 16-18, is due by 11:59 pm CT on Sunday.

Week 5
Readings (Before Class)
• Chapter 20: Cost-Volume-Profit Analysis
Discussion 4 (In Class)
During the in-seat portion of the class, discussion will focus on the topics from the readings and example problems worked during the class session. You must be in attendance to receive credit for this portion of the discussion.

Discussion 4 (Online)
Information on the discussion for Week 5 is located in D2L in the Discussions area. The online portion of the discussion is due by 11:59 pm CT on Sunday.

Connect Dropbox 5 (Online)
You will need to prepare and submit the assigned Connect Exercises and Problems to the appropriate Dropbox folder by 11:59 pm CT on Sunday. They cover chapter 20.

Quiz 5 (Online)
Your Week 5 quiz in Connect, covering chapter 20, is due by 11:59 pm CT on Sunday.

Week 6
Readings (Before Class)
- Chapter 21: Incremental Analysis

Discussion 5 (In Class)
During the in-seat portion of the class, discussion will focus on the topics from the readings and example problems worked during the class session. You must be in attendance to receive credit for this portion of the discussion.

Discussion 5 (Online)
Information on the discussion for Week 6 is located in D2L in the Discussions area. The online portion of the discussion is due by 11:59 pm CT on Sunday.

Connect Dropbox 6 (Online)
You will need to prepare and submit the assigned Connect Exercises and Problems to the appropriate Dropbox folder by 11:59 pm CT on Sunday. They cover chapter 21.

Quiz 6 (Online)
Your Week 6 quiz in Connect, covering chapter 21, is due by 11:59 pm CT on Sunday.

Week 7
Readings (Before Class)
- Chapter 23: Operational Budgeting

Dropbox 2 (In Class)
This week you will complete half of your homework in class. The problems assigned in class must be turned in prior to leaving the classroom.

Connect Dropbox 7 (Online)
You will need to prepare and submit the other half of the homework assigned in Connect Exercises and Problems to the appropriate Dropbox folder by 11:59 pm CT on Sunday. They cover chapter 23.

Quiz 7 (Online)
Your Week 7 quiz in Connect, covering chapter 23, is due by 11:59 pm CT on Sunday.
Week 8

Readings (Before Class)

- Chapter 24: Standard Cost Systems

Discussion 6 (In Class)

During the in-seat portion of the class, discussion will focus on the topics from the readings and example problems worked during the class session. You must be in attendance to receive credit for this portion of the discussion.

Discussion 6 (Online)

Information on the discussion for week 8 is located in D2L in the Discussions area. The online portion of the discussion is due by 11:59 pm CT on Saturday.

Dropbox 8 (Online)

You will need to prepare and submit the assigned Connect Exercises and Problems to the appropriate Dropbox folder by 11:59 pm CT on Saturday. They cover chapter 24.

Final Exam (Online)

Your Final Exam in Connect is due by 11:59 pm CT on Saturday. This examination is comprehensive, covering the entire course.

Course Policies

Student Conduct

All Columbia College students, whether enrolled in a land-based or online course, are responsible for behaving in a manner consistent with Columbia College's Student Conduct Code and Acceptable Use Policy. Students violating these policies will be referred to the office of Student Affairs and/or the office of Academic Affairs for possible disciplinary action. The Student Code of Conduct and the Computer Use Policy for students can be found in the Columbia College Student Handbook. The Handbook is available online; you can also obtain a copy by calling the Student Affairs office (Campus Life) at 573-875-7400. The teacher maintains the right to manage a positive learning environment, and all students must adhere to the conventions of online etiquette.

Plagiarism

Your grade will be based in large part on the originality of your ideas and your written presentation of these ideas. Presenting the words, ideas, or expression of another in any form as your own is plagiarism. Students who fail to properly give credit for information contained in their written work (papers, journals, exams, etc.) are violating the intellectual property rights of the original author. For proper citation of the original authors, you should reference the appropriate publication manual for your degree program or course (APA, MLA, etc.). Violations are taken seriously in higher education and may result in a failing grade on the assignment, a grade of "F" for the course, or dismissal from the College.

Collaboration conducted between students without prior permission from the instructor is considered plagiarism and will be treated as such. Spouses and roommates taking the same course should be particularly careful.

All required papers may be submitted for textual similarity review to Turnitin.com for the detection of plagiarism. All submitted papers may be included in the Turnitin.com reference database for the
purpose of detecting plagiarism. This service is subject to the Terms and Conditions of Use posted on the Turnitin.com site.

A plagiarism tutorial is located in the content area of the D2L website. Additionally, work that was completed in a prior course and submitted in the current course will not be accepted.

Non-Discrimination

There will be no discrimination on the basis of sex, race, color, national origin, sexual orientation, religion, ideology, political affiliation, veteran status, age, physical handicap, or marital status.

Disability Services

Students with documented disabilities who may need academic services for this course are required to register with the Coordinator for Disability Services at (573) 875-7626. Until the student has been cleared through the disability services office, accommodations do not have to be granted. If you are a student who has a documented disability, it is important for you to read the entire syllabus before enrolling in the course. The structure or the content of the course may make an accommodation not feasible.

Attendance Policy

Attendance for a week will be counted as having submitted a course assignment for which points have been earned during that week of the session or if the proctoring information has been submitted or the plagiarism quiz taken if there is no other assignment due that week. A class week is defined as the period of time between Monday and Sunday (except for Week 8, when the week and the course will end on Saturday at 11:59 pm CT). The course and system deadlines are all based on the Central Time Zone.

Email

All students are provided a CougarMail account when they enroll in classes at Columbia College. You are responsible for monitoring email from that account for important messages from the College and from your instructor. You may forward your Cougar email account to another account; however, the College cannot be held responsible for breaches in security or service interruptions with other email providers.

Students should use email for private messages to the instructor and other students. The class discussions are for public messages so the class members can each see what others have to say about any given topic and respond.

Late Assignment Policy

A hybrid class requires regular participation and a commitment to your instructor and your classmates to regularly engage in the reading, discussion and writing assignments. Although most of the communication for this course is asynchronous, you must be able to commit to the schedule of work for the class for the next eight weeks. You must keep up with the schedule of reading and writing to successfully complete the class.

Course Evaluation

You will have an opportunity to evaluate the course near the end of the session. Course evaluations will open on Sunday of Week 5 and will remain open until Thursday of Week 7. A link will be sent to your CougarMail that will allow you to access the evaluation. Be assured that the evaluations are anonymous and that your instructor will not be able to see them until after final grades are submitted.
Additional Resources

Orientation for New Students

This course is offered online, using course management software provided by Desire2Learn and Columbia College. The Student Manual provides details about taking an online course at Columbia College. You may also want to visit the course demonstration to view a sample course before this one opens.

Technical Support

If you have problems accessing the course or posting your assignments, contact your instructor, the Columbia College Helpdesk, or the D2L Helpdesk for assistance. Contact information is also available within the online course environment.

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<td>800-231-2391 ex. 4357</td>
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Online Tutoring

Smarthinking is a free online tutoring service available to all Columbia College students. Smarthinking provides real-time online tutoring and homework help for Math, English, and Writing. The Writing Center can be used for writing assistance in any course.

Smarthinking also provides access to live tutorials in writing and math, as well as a full range of study resources, including writing manuals, sample problems, and study skills manuals. You can access the service from wherever you have a Connection to the Internet. I encourage you to take advantage of this free service provided by the college.

Access Smarthinking through CougarTrack under Students->Academics->Academic Resources.