

# Principles of Accounting II Online ACCT 0105

Fall 2013  
September 4 - December 17, 2013

Westfield State University  
Westfield, Massachusetts  
Instructor: Rihab Alzubaidi

## Course Overview:

Principles of Accounting II is a continuation of the emphasis in Principles of Accounting I upon corporate financial reporting to external parties. An introduction to the concepts underlying the preparation of accounting information which is useful to management in the planning and control of business operations.

## Prerequisites:

Principles of Accounting I ACCT 0104

If you have any questions about your ability to succeed in this class, please contact me at [Ralzubaidi@westfield.ma.edu](mailto:Ralzubaidi@westfield.ma.edu).

## Textbook:

Required material: Nobles, Mattison, Matsumura, Horngren's Financial & Managerial Accounting, 4th Edition, Pearson Prentice Hall Copyright 2014

## Course Format:

The content of the course will be presented online in Learning Units, which correspond to textbook chapters. Each Learning Unit will contain a wide variety of materials that will help you master the textbook chapter content. They include: lecture outlines and notes, audio or video lectures, power point presentations, additional problems and solutions, exercises for discussion, homework assignments using My Accounting Lab Software, relevant and interesting web links, and chapter quizzes. For each Learning unit, you will read assigned materials and complete assignments and assessments by posted due dates.

In order to successfully complete the course, you are expected to read all assigned readings and take the chapter assessments for each Learning Unit. The assessments are provided to help you master the material and check your comprehension. They are not timed and you can take them multiple times until you achieve the grade you are satisfied with. The average of all of your assessment grades will be included in your final grade.

Learning Units will be available approximately every one and a half weeks over the course of the semester. You are expected to check PLATO on a regular basis (every two or three days) for new or changed course readings and assignments.

There will also be four online exams. These exams are timed and can only be taken once, but you will have a flexible exam window over which each student can select an exam time that best suits their schedule.

## Course objectives:

By the end of this course you should be able to:

- ❖ Define and work with several types of current liabilities. You will know when to record them to record them along with their related expense and how to make estimates where needed.

- ❖ Understand how to record the purchase of property, plant & equipment. Know when and how to record the depreciation, amortization or depletion necessary on PP&E. Be able to record the disposals of PP&E.
- ❖ Understand what internal controls are, why they are needed and methods of internal control used in business.
- ❖ Record entries for the sale of stock, dividends and the purchase & sale of treasury stock. You should be able to prepare the stockholders' section of a balance sheet for a corporation.
- ❖ Understand time value of money. Know which tables to use in the appropriate situations and be able to use Excel to calculate payment amounts, present values and future values as well as produce amortization tables.
- ❖ Record all entries for long-term liabilities. This includes being able to calculate their selling price.
- ❖ Prepare an income statement and statement of stockholders' equity for a corporation using both periodic and perpetual inventory methods.
- ❖ Understand what a statement of cash flows is and be able to prepare one using the indirect method.
- ❖ Record a company's investments in securities.
- ❖ Prepare a statement of cost of goods manufactured.
- ❖ Describe the different types of costs incurred by companies and discuss the behaviors of these costs.
- ❖ Calculate break even points, target profits and other types of cost-volume-profit calculations

#### **Final Grade:**

Your final grade will be determined by your performance on the four exams (60%), Chapter Quizzes (20%), the class participation (participation in the students discussion forum) (10%), and the assignments using My Accounting Lab Software (10%).

#### **Get Up to Speed with PLATO:**

Before the semester begins, make sure you are ready for the online experience. Visit the following websites to learn everything from "how to login", to "checking your browser configuration."

[http://www.wsc.ma.edu/plato/Seven\\_Steps\\_To\\_Logging\\_Into\\_Vista.html](http://www.wsc.ma.edu/plato/Seven_Steps_To_Logging_Into_Vista.html)

[http://www.webct.com/tuneup/viewpage?name=tuneup\\_start](http://www.webct.com/tuneup/viewpage?name=tuneup_start)

[http://www.webct.com/tuneup/viewpage?name=tuneup\\_browser\\_troubleshoot](http://www.webct.com/tuneup/viewpage?name=tuneup_browser_troubleshoot)

#### **Academic Honesty:**

Academic integrity is submitting one's own work and properly acknowledging the contributions of others. Any violation of this principle constitutes academic dishonesty and is liable to result in a failing grade and disciplinary action. Forms of academic dishonesty include:

- **Plagiarism** – submitting all or part of another's work as one's own in an academic exercise such as an examination, a computer program, or written assignment.
- **Cheating** – using or attempting to use unauthorized materials on an examination or assignment, such as using unauthorized texts or notes or improperly obtaining (or attempting to obtain) copies of an examination or answers to an examination.

- **Facilitating Academic Dishonesty** – helping another commit an act of dishonesty, such as substituting for an examination or completing an assignment for someone else.

I fully expect and trust that everyone taking this course will comply with the College's policy on academic honesty. Plagiarism and cheating are serious offenses and may be punished by failure on the exam, quiz, paper, or project; failure in course; and/or expulsion from the College. Students who submit any assignment, assessment, or exam which has been completed by someone else will receive a failing grade for that work. The situation will also be referred to the appropriate dean for further action.

#### **ATTENDANCE and TEACHING APPROACH**

- You must have access to a computer. It should have high speed internet access. (The videos are almost impossible to download with a dial-up connection). If you do not have access or cannot get access to high speed internet you will be required to use the computers on campus in the computer lab's to do your work.
- You should plan on attending the orientation session previous to the start of class.
- You need to know how to add attachments to e-mails and discussions within Plato.
- You need to know Excel, Access and Word. You need to have access to these programs.
- You should be able to download files and plug-ins (and install them) from the web if needed.
- Know the basics about your operating system. I will not be teaching basic computer skills.
- You should know and understand what you have for firewalls, pop up blockers, spam software and which browser you are using.
- You should know how to disable some of the above software if it interferes with downloading some of our files.
- You should be able to carry on an educated conversation about your computer and your software with the people at the CIT HELP desk if you do encounter problems.
- You need to realize that technical issues due come up. Think about this when you are planning out your work schedule. Plan to get your work in early whenever possible in case your system goes down or you encounter some other technical issue.
- This course will probably take more time than a live course. You should be planning on at least three hours a week for any presentation coverage which is in place of the three classroom hours you normally have. You should then be planning on a minimum of six to ten hour a week for homework and studying. For most students this is the minimum amount required to be successful in this class. Some of you may need more time.

**Additional Questions:** Please drop me an email if you have any questions or concerns



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**Looking forward to working with you soon!**