The Cameron School of Business at University of St. Thomas
Syllabi

DO NOT FAIL TO READ THE LAST 2 PAGES OF THIS SYLLABI

Syllabus Changes:
The syllabus is subject to change. When changes occur the instructor will advise the students during class time and as an announcement on blackboard. It will be the students responsibility when absent to check with the instructor or students or check blackboard for announcements

Course Information:
Principles of Accounting II
Accounting 1342  Section: N 2428  3 Credit Hours  Semester: Spring 2015
Prerequisite: Acct 1341  Mon/Wed 7:00 – 8:15 pm
Room: Doherty 029
Blackboard: https://blackboard.stthom.edu/webapps/login/

Instructor Information:
Charles Lewis
Office Phone: 713-823-9667  Office Hours: By Appointment
Emergency Phone: 713-525-2100  email: lewiscl@stthom.edu
Assignments: Mail Box Located in the Cameron School of Business-Welder Hall

Course Catalog Description:
An introduction to accounting principles and procedures currently utilized in the recording, understanding and evaluation of business operations through the medium of financial statements.

Program Goals and Objectives:

BBA Learning Goals:
The Bachelors of Business Administration has five goals.
When students complete the BBA degree at the University of St. Thomas:

1. They will communicate clearly, effectively and logically in a business situation:
   - Objective 1: Graduates can demonstrate mastery of appropriate communication technology.
   - Objective 2: Graduates can produce written materials that flow logically and are grammatically correct.
   - Objective 3: Graduates can deliver a compelling oral presentation grounded in relevant information and facts.

2. They will be adept at critical thinking and be able to demonstrate creative decision making skills.
   - Objective 1: Graduates can identify the main problem and key surrounding assumptions.
   - Objective 2: Graduates can evaluate the logic, validity and relevance of data.
   - Objective 3: Graduates can solve challenging problems and discuss conclusions, implications.

3. They will be able to work effectively in teams towards achievement of goals.
   - Objective 1: When working in a group, graduates can demonstrate collaborative behaviors in the achievement of group goals
   - Objective 2: When working in a group, graduates can evidence accountability for the achievement of group goals
   - Objective 3: When working in a group, graduates can demonstrate a positive attitude towards the group and the other members of the group
4. They will be able to state moral standards/principles, recognize possible moral issues and bring their moral knowledge to bear in resolving these moral issues.
   - Objective 1: Graduates can state professional codes for ethical conduct as they apply to business situations.
   - Objective 2: Graduates can discern moral issues in a business case.
   - Objective 3: Graduates can bring moral principles to bear in resolving business issues.

5. They will demonstrate an understanding of fundamental business issues and processes.
   - Objective 1: When students complete the BBA, they can demonstrate their management specific skills and competencies in Accounting, Economics, Management, Quantitative methods, Finance, marketing, Legal and Social Environments, Information System and Global Issues

Course Learning Objectives: (and relationship to program goals and objectives)

Upon completion of this course students will have a working knowledge, with the ability to analyze and solve problems, in the following areas of financial accounting.

1) Purpose and use of accounting information (BBA Goal 2, Objectives 1, 2, 3, and Goal 5)
2) Preparation of financial statements (BBA Goal 2, Objective 1, 2, and Goal 5)
3) The accounting cycle (BBA Goals 2 and 5)
4) Credit transactions & internal control (BBA Goal 2, Objective 1, 2, 3, Goal 4, Objective 2, 3, and Goal 5)
5) The bank reconciliation (BBA Goal 2, Objective 1, 2, 3, and Goal 5)
6) Accounting for accounts and notes receivable, inventory, and fixed assets (BBA Goals 2 and 5)
7) Accounting principles (BBA Goal 4, Objective 2, 3)
8) Current liabilities and payroll accounting (BBA Goal 2, Objective 1, 2, 3, and Goal 5)

Continuing study of the fundamentals and financial accounting and introduction into managerial accounting. In financial accounting we will continue in the study of partnerships, corporations, long term liabilities, investments, statement of cash flows, and financial statement analysis. In managerial accounting we will cover manufacturing operations, job order costing, volume profit analysis, contribution margin approach, cost behavior analysis, budgeting, and special business decisions. Cost analysis and control concepts used in providing internal accounting information for management

McGraw-Hill Connect
This semester we will be using Connect as an additional learning tool and for testing. With Connect you can buy the book as an ebook and it comes with practice tests and quizzes, power point presentations, glossary and many other learning tools. Also all of you assigned homework and assessments will be located and taken in Connect. If you have already purchased your book because you prefer a hard copy of the book from the book store it should have come with a Connect code. If you bought your book without the Connect code, you can still purchase the access code from Connect. See Textbook and Related Material below.

McGraw-Hill allows you to access Connect immediately but you must pay within 21 days of registration. After 21 days you will be lock out of your account for non-payment. Do not attempt to register with another email address.

TEXTBOOK:
IF YOU HAVE ALREADY PURCHASED THE CONNECTPLUS WHEN YOU TOOK ACCT 1341, THEN THAT CODE SHOULD STILL BE GOOD (WITHIN THE LAST 6 MONTHS)

McGraw Hill Pricing Grid
ACCT 1342 / Principles of Accounting II

The required textbook for this course is:
Fundamental Accounting Principles w/ConnectPlus™ Vol. 2
ISBN 9780077716660

- The textbook is bundled with Connect Plus™ to help you succeed in this course and is also mandatory for assignment submittal.
- If you purchase the required items separately, you will likely end up paying more than you will for the bundle.
- If you have already purchased access to ConnectPlus for Principles of Accounting I, your 540 days of access may still be good!

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*URL is listed below

** Technology: **
This course will require you to be proficient in the use of the internet, Blackboard, Microsoft office, online communications, and the ability to use internet search engines.

**Technical Compliance:**
Students are expected to maintain a state of technical compliance, including (but not limited to): up-to-date software as required by the instructor; a stable Internet connection; and use of the proper browser when using Blackboard and Connect. The instructor is NOT required to give consideration for lost/missing/incorrect work stemming from technical non-compliance and/or end-user technical issues.

**To Open a Hyperlink:**
Right click your mouse and then click open a hyperlink

**Blackboard/Course Website:**
Go to [https://blackboard.stthom.edu/webapps/login/](https://blackboard.stthom.edu/webapps/login/) and type in your username and password. If you don’t know your username and password follow the on-screen instructions listed on the site. After signing in locate our class and click on the link. If you just registered it takes approximately one business day for our class to appear.

**Publishers Website:**
Also see Connect Library Tab

Connect-How to Register with Code:


Copy and paste the above when you sign into Connect to locate your course.

**Course Tentative Lecture and in class exam schedule**

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The above schedule and procedures in this course are subject to change in the event of circumstances beyond the instructor’s control.

**Connect Homework**

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|    |       | 14-11 | 18 |
|    |       | 14-14 | 6 |
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|    | Smart Book | 20 |
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|    |       | 16-8 | 4 |
|    |       | 16-9 | 10 |
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|    | P2 | 5 |
|    | Smart Book | 20 |
|    | Exercise | 17-3 | 12 |
|    |       | 17-4 | 6 |
|    |       | 17-7 | 12 |
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|    | **17-11** | **9** |
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|    | P2 | 5 |
|    | Smart Book | 20 |
|    | Exercise | 18-8 | 22 |
|    |       | 18-9 | 10 |
|    |       | 18-12 | 10 |
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The Connect grades will be multiplied by 35% and then transferred to Blackboard "My Grades". Example: If your total points for chapter 12 exercises and exam is 70, then 24.5 points will be transferred to "My Grades" in Blackboard. The lowest chapter grade will be dropped.

Connect Brief Exercises, Exercises and Problems:
The Connect work are the same BE, exercises and problems located in the back of each chapter. The end of chapter Brief Exercises, Exercises and Problems solutions can be located in a folder labeled "Chapter Solutions" in Blackboard. Your Connect work will be the same facts but different numbers than in the book and each student will get a different set of numbers. You will get 1 attempts for submission using the same facts and numbers. The system will refer you to references for assistance. You have unlimited check my works before each submission.

Connect Exams:
The Connect Exams are multiple choice and true false problems that come from a Connect test bank. Each student will get a separate exam as the problems are randomly generated from a pool. You will get 2 attempts (submissions). Each attempt is a different set of questions. The system will take the best of the 2 attempts. If you start the second attempt and do not finish, then the first attempt will be your grade.

CLASS PROCEDURES

Attendance:
This class will begin sharply at 7:00. Please do not come in late, as it is a distraction to the instructor and to the other students.

DROPPING THE COURSE:
If you decide you wish to drop the course, be sure to go through the proper channels and officially drop the course. Please note the following dates:

| Last day to drop with a W, a non-computed grade | 4/17/2014 |

CELLULAR PHONES AND BEEPERS should be turned off during class. It is recommended that you leave phones and beepers in your car and not bring them into class. If you bring them to class you must (1) put the cell phone or beeper away during class (do not have cell phones or beepers on the tabletops during class), and (2) be certain they are turned off during class. Smoking and eating is not allowed in class. Soft drinks or coffee are allowed.

In Class EXAMINATIONS - A student who misses a in class exam should make up the exam as soon as possible. The instructor should be given 24 hours’ notice in writing that the student will not be taking the exam at the scheduled time where arrangements can be to take the exam in the testing center. The approval for a make-up from the instructor must also be in writing.

Finals Exams: If applicable
No student is allowed to take a final exam before the official time. Only if a student has more than two exams scheduled on one day may they have the right to appeal their professors for a change of time on one of the exams. If a
student misses an exam, they must see their professor immediately. **There are no make-up exams.**

**Incomplete:**
It is my policy not to give a grade of “I” (incomplete).

**Student Grading Processes:**

**Evaluation Requirements:**

<table>
<thead>
<tr>
<th>Connect 40% (10 chapters @ 100 x .35)</th>
<th>350</th>
</tr>
</thead>
<tbody>
<tr>
<td>11 Chapters (one will be dropped)</td>
<td></td>
</tr>
<tr>
<td>Chapter 12-13-14 (150 points)</td>
<td>600</td>
</tr>
<tr>
<td>Chapters 16-17-18 (150 points)</td>
<td></td>
</tr>
<tr>
<td>Chapters 19-20-21 (150 points)</td>
<td></td>
</tr>
<tr>
<td>Final On Line 150 points</td>
<td></td>
</tr>
<tr>
<td>Workshops and Grovo</td>
<td>50</td>
</tr>
<tr>
<td>Total 100%</td>
<td>1000</td>
</tr>
</tbody>
</table>

**Grading Scale:**

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+</td>
<td>93 - 100%</td>
<td>930 - 1000</td>
</tr>
<tr>
<td>A</td>
<td>90.0 – 92.9</td>
<td>900 - 929</td>
</tr>
<tr>
<td>B+</td>
<td>88.0 – 89.9</td>
<td>880 - 899</td>
</tr>
<tr>
<td>B</td>
<td>83.0 – 87.9</td>
<td>830 - 879</td>
</tr>
<tr>
<td>B-</td>
<td>80.0 – 82.9</td>
<td>800 - 829</td>
</tr>
<tr>
<td>C+</td>
<td>78.0 – 79.9</td>
<td>780 - 799</td>
</tr>
<tr>
<td>C</td>
<td>73.0 – 77.9</td>
<td>730 - 779</td>
</tr>
<tr>
<td>C-</td>
<td>70.0 - 72.9</td>
<td>770 - 802</td>
</tr>
<tr>
<td>D+</td>
<td>65.0 – 69.9</td>
<td>715 - 769</td>
</tr>
<tr>
<td>D</td>
<td>60.0 – 64.9</td>
<td>660- 714</td>
</tr>
<tr>
<td>F</td>
<td>Below 60.0</td>
<td>0- 659</td>
</tr>
</tbody>
</table>

**On-Line Connect Homework:**
See Connect for Due Dates and Homework Assignments

**Evaluation and Requirements:**
Students are expected to read all assigned chapters, complete and submit all quizzes on due dates, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore, using the tools provided by the publisher using practice quizzes and problems will be helpful (See above Publishers Website). This course will require a considerable commitment of time and effort from you. Typically, the successful student in college can count on 3 hours of independent study for every hour in the classroom.

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed on your assignment schedule and applying the grading scale which is listed below.

**Workshop Requirement:** You earn 12.5 points for each workshop or Grovo (there is only 4) that you complete for a total possible 50 points. One of the 12.5 point workshop MUST be the plagiarism workshop. I will post, in Blackboard, a list of additional campus workshops [usually 1 hour] and Grovo bundles [on-line, usually ½ hour each] that are available. Grovo access information will be sent from the Cameron School of Business at the beginning of the semester.
Available Support Services:

Students are encouraged to consult with tutors at the Learning and Writing Center when completing written assignments for this course. Based on the instructor’s assessment of the student’s written work, the student may be required to work with the tutors at the Learning and Writing Center to improve the student’s writing skills.

Tutorial Services Center
http://www.stthom.edu/Campus_Student_Life/Student_Services/Index.aqf#.UtC29STnaUk

General Student Services
http://www.stthom.edu/Campus_Student_Life/Student_Services/Index.aqf#.UtC29STnaUk

The Cameron School of Business at University of St. Thomas – Mission Statement

Mission Statement: Inspired by the Basilian Fathers’ motto of goodness, discipline and knowledge, the Cameron School of Business provides a comprehensive, high-quality, ethically oriented business education to a diverse student body enabling graduates to serve as leaders of faith and character in a global economy.

The Cameron School of Business (CSB) educates students of diverse backgrounds, teaching professional skills necessary for a changing global economy and instilling a deep appreciation for ethical behavior inspired by the educational tradition of the founding Basilian Fathers. Small classes and a low student-to-faculty ratio assure individual attention. The Cameron School of Business produces successful graduates equipped to enter the business world as ethical and socially responsible leaders.

The Cameron School of Business has achieved accreditation of the AACSB, the ultimate elite accrediting body in business education worldwide. Only five percent of all institutions internationally have gained accreditation by this agency. This status provides the Cameron School international recognition as a quality business school.

STATEMENT OF ACADEMIC INTEGRITY:
Ethical conduct is essential to a community of scholars and students searching for the truth. Anything less than total commitment to honesty and honorable conduct undermines the efforts of the entire community. Academic integrity lies at the very heart of any institution of higher learning. In the Cameron School of Business students and faculty are expected to commit to a code that exemplifies each individual’s honor and integrity. Any conduct that violates this standard and betrays the respect of others is a matter of grave concern, and, accordingly, is deemed unacceptable.

Americans with Disabilities Act:
The University of St. Thomas abides by the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, which stipulates that no student shall be denied the benefits of an education “solely by reason of her or his disability.” If you have a documented disability that may impact your performance in this class and for which you may required accommodations, you must be registered with and provide documentation of your disability to Counseling Services/ Disability Services which is located on the second floor of Crooker Center. Contact Debby Jones, Chris Ellerbee or Rose Signorello at 713-525-6983 or 713-525-3162.
**Student Agreement:**

Please review the following items to verify that you have the basic skills, equipment and much needed ambition to properly complete this course.

1. You have read the syllabus and understand the grading system and course requirements.
2. You are responsible for managing & scheduling your time to study & complete assignments by the designated due dates.
3. You are responsible for having the correct book according to the syllabi.
4. If your course uses a publisher homework system, such as McGraw Connect or Wiley Plus, you will enroll immediately for access to assignments to meet due dates.
5. You are not a person that waits until the last minute to complete your work.
   a. Assignment due dates are NEVER extended.
   b. NEVER ask for an extension.
   c. Complete your work well before the due date – if an issue arises (computer or personal), there is still time to resolve.
   d. An emergency situation does not constitute a valid reason for extensions of due dates.
6. You are self-motivated and tenacious in your pursuit of the correct answer.
7. You have access to a computer, PC platform with Adobe, Microsoft Word and Excel.
   a. You have a basic understanding of how to use Word and Excel.
   b. Submitted documents must have a file extension of .doc, .docx, .xls, .xlsx, .pdf
   c. You know how to attach documents when submitting.
8. If your personal computer fails at anytime, you have convenient access to another computer.
9. You know how to use the Internet to search and download a program.
10. If you are having trouble with Blackboard or a publisher homework system, you are capable of contacting the proper organization’s customer support for assistance.
   a. Blackboard-You have done the proper diagnostic testing to make sure your computer is compatible with Blackboard.
   b. Logging into the publisher homework system will advise you of the proper browser
11. Disputed grades must be resolved within one week of the grade posting, excluding the last week of the course.
12. I understand the grading scale as outlined in the syllabi and that my final grade average is what I have earned and that negotiations of my grade is not acceptable. Extra credit work is not provided unless as stated in the syllabi.

**DURING THE FIRST WEEK OF CLASS PLEASE SEND AN EMAIL TO YOUR INSTRUCTOR STATING THAT YOU HAVE READ THE SYLLABI AND THE ABOVE STUDENT AGREEMENT.**