# Master Syllabus

All courses require a syllabus. Syllabi may be photocopied and/or posted on the class Blackboard Companion site. Faculty must review the course syllabus with students on the first day of class.



## Keiser University

Course Prefix &Number:	ACG2011
Course Title:	Accounting Principles II
Course Format:	<face (select="" face,="" hybrid,="" on-line="" one)="" to=""></face>
Credit Hours:	3.0 semester credits.
Course Schedule:	<days also="" any="" dates="" include="" locations;="" meeting="" normal="" of="" outside="" required="" the="" time="" times,="" week,=""></days>
Prerequisites:	ACG1001
Co-requisites:	None
Grade requirement:	See catalog for grade requirement for specific program of study
Faculty:	<name and="" credentials<br="">Phone Email&gt;</name>
Office Hours:	<days and="" location="" times,=""></days>
Course Description:	Expands on accounting concepts, techniques, standards, and principles. Topics include an expansion of ethical behavior, account classifications, measuring and journalizing transactions and events, and the preparation of financial statements including the statement of cash flows. Financial statement ratio analysis is introduced.

Course Objectives/Outcomes:

Upon completion of ACG2011, the student will:

- 1. Demonstrate the impact of accounting concepts, techniques, standards and principles as they relate to providing financial information to decision makers.
- 2. Identify and use applicable accounting principles and standards to properly record expanded transactions and events
- 3. Demonstrate a working knowledge of expanded financial reports including the statement of cash flows
- 4. Calculate and explain fundamental financial ratios
- 5. Use professional communication skills in the preparation of documents and presentations
- 6. Identify principles of ethical and professional conduct

## **Grading and Evaluation Methods:**

Evaluation	Percent of Total Grade	Due Date
Participation (discussions and other in class activities)	10%	<enter dates="" in=""></enter>
Writing project and presentation	10%	
Assignments	25%	
Examinations	30%	
Final Exam	20%	
Post Test	5%	

**Total Percentage:** 

100%

### **Grading Scale**

Letter Grade	Numeric Grade
А	90.00-100.00%
В	80.00-89.99%
С	70.00-79.99%
D	65.00-69.99%
F	Up to 64.99%

Required Textbook:

Wild, J. & Shaw, K (2018). Fundamental Accounting 24<sup>th</sup> ed. plus Connect, Mc-Graw Hill ISBN: 9781260260724

\*This is a custom title that is exclusive to Keiser University. Purchasing it from the Keiser bookstore ensures that you are not only getting the correct book, but also the software components being included in the custom packages.

Note: You may want to keep the textbook for reference in other accounting classes.

Recommended Textbook: None

Other Required Course Material: Microsoft Office suite, Internet connection, disk drive to load software and files, and access to PC with windows based operating system as needed

## Topical Outline/Course Assignments/Calendar:

ACBSP -CPC Coverage	Hours
Accounting	48
Finance	1
Management	2
Economics	1
Global	1
Ethics	2
Quantitative	1

WEEK ONE	Applicable Due Dates
Course Objectives:	
1-6	
ACBSP Coverage:	
Accounting, management, global and ethics	
Reading:	<enter due<="" in="" specific="" td=""></enter>
Chapters 9 and 10	dates>
Participation:	<enter due<="" in="" specific="" td=""></enter>
<ul> <li>Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos</li> <li>Discuss ethical questions related to weekly material</li> <li>Identify the impact of accounting concepts and principles including account classifications and theory of debits and credits on business transactions</li> <li>Have discuss the impact of accounting concept and/or standards on global decision making</li> <li>Drill students on account balance daily to demonstrate an understanding of debits and credits and the effect on account balances, then discuss as a group</li> </ul>	dates>
Assignments:	
• Complete assigned problems/class assignments, group projects, "real-world" cases/scenarios, etc as follows: <enter in specific problems and/or class assignments (approx 16 problems and 13 interactive videos/activities) &gt;</enter 	

Examination:	
• Pre test	
<ul><li>Weekly Quiz</li></ul>	
Writing Project:	
<ul> <li>Assign an APA format document based on an on-going</li> </ul>	
writing project discussing the results of a scenario	
involving expanded accounting concepts, reports and ratio	
analysis learned. The project requires a professionally	
writtendocument such as a memo/letter and Excel	
documents as exhibits.: <enter in="" project<="" specific="" th="" writing=""><th></th></enter>	
requirements>	
• Submit part 1 of writing project	
Evaluations:	
Participation	
Assignments	
• Pre test	
Weekly Quiz	
Writing project	
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WEEK TWO	Applicable Due Dates
Course Objectives:	
1-6	
ACBSP Coverage:	
Accounting, management, quantitative, and ethics	
Reading:	<enter due<="" in="" specific="" td=""></enter>
Chapters 11-13	dates>
Participation:	<enter due<="" in="" specific="" td=""></enter>
<ul> <li>Discuss PowerPoints, sample problems and other lecture</li> </ul>	dates>
materialincluding interactive presentations and videos	
• Discuss the importance of properly recorded business	
transactions on financial decisions	
• Discuss ethical concepts based on the material coved this	
week	
• Drill students on account balance daily to demonstrate an	
understanding of debits and credits and the effect on	
account balances, then discuss as a group	
Assignments:	
• Complete assigned problems/class assignments, group	
projects, "real-world" cases/scenarios, etc as follows: <enter< td=""><td></td></enter<>	
in specific problems and/or class assignments (approx 25	
	1
problems and 16 interactive videos/activities) >	
Examination:	

• Continue with the writing project.: <enter in="" specific<="" th=""><th></th></enter>	
writing project requirements>	
• Submit part 2 of writing project	
Evaluations:	
Participation	
• Assignments	
Weekly Quiz or midterm	
Writing project	
WEEK THREE	Applicable Due Dates
Course Objectives: 1-6	
ACBSP Coverage:	
Accounting, management, quantitative, finance and ethics	
Reading:	<enter due<="" in="" specific="" td=""></enter>
Chapters 14 and 15	dates>
Participation:	<enter due<="" in="" specific="" td=""></enter>
• Discuss PowerPoints, sample problems and other lecture	dates>
materialincluding interactive presentations and videos	
• Discuss the impact of accounting techniques and standards	
on business decisions	
• Discuss ethical concepts based on material covered this	
week	
• Drill students on account balance daily to demonstrate an understanding of debits and credits and the effect on account balances, then discuss as a group	
Assignments:	
<ul> <li>Complete assigned problems/class assignments, group projects, "real-world" cases/scenarios, etc as follows:<enter in specific problems and/or class assignments (approx 21 problems and 9 interactive videos/activities) &gt;</enter </li> </ul>	
Examination:	
Weekly Quiz	
Writing Project:	
• Continue with the writing project.: <enter in="" specific<="" td=""><td></td></enter>	
writing project requirements>	
Submit part 3 of writing project	
Evaluations:	
Participation	
• Assignments	
Weekly Quiz	
Writing project	
WEEK FOUR	Applicable Due Dates
Course Objectives:	
1-6	

ACBSP Coverage:	
Accounting, management, quantitative, economics, finance and	
ethics	
Reading:	<enter due<="" in="" specific="" td=""></enter>
Chapters 16 and 17	dates>
Assignments:	<enter due<="" in="" specific="" td=""></enter>
Participation:	dates>
<ul> <li>Discuss PowerPoints, sample problems and other lecture materialincluding interactive presentations and videos</li> <li>Discuss how ratios assist managers in making decisions</li> <li>Discuss business ethics and the impact of a written code o ethics</li> <li>Drill students on account balance daily to demonstrate an understanding of debits and credits and the effect on account balances, then discuss as a group</li> <li>Assignments:         <ul> <li>Complete assigned problems/class assignments, group projects, "real-world" cases/scenarios, etc as follows:<enter (approx="" 11="" 14="" activities)="" and="" assignments="" class="" in="" interactive="" or="" problems="" specific="" videos=""></enter></li> </ul> </li> </ul>	of
Examination:	
Post test	
• Final Exam	
Writing Project:	
<ul> <li>Present final project findings to the class for discussion.:<enter in="" requirements="" specific=""></enter></li> </ul>	
Evaluations:	
• Participation	
• Assignments	
• Post test	
• Final Exam	
Writing project presentation	

# **Course Guidelines and Policies**

# Academic Integrity

Students are expected to maintain the highest standards of academic conduct, professional honesty, and personal integrity. Plagiarism, cheating and other misconduct are serious violations and will not be tolerated, and may result in academic penalties, including suspension or dismissal.

# **Participation**

Participation is a basic requirement for an effective learning community. Students' participation will be assessed and reflected in the participation grade based on the activities completed in class.

### Late Assignments

Assignments are due on the day noted per the instructor's instructions. Late assignments without penalty will be accepted only in cases of emergency. Students should discuss turning in late work directly with the instructor and in advance of the due date whenever possible. Late assignments will not be accepted if the assignment has already been graded and returned to the class.

### Civility/Professionalism

This class is a community of learners, which means we will depend upon each other for support and information. In order to learn, we must be open to the views of people different than ourselves. Please honor the uniqueness of your classmates and appreciate the opportunity we have to learn from one another. Please respect each other's' opinions and refrain from personal attacks or demeaning comments of any kind.

It is of the utmost importance to communicate with courtesy and professionalism. Professional courtesy includes respecting other's opinions, being courteous and respectful, and working together in the spirit of cooperation.

### University and Program Policies

Students are expected to abide by the policies set forth in the University Catalog. The University Catalog is available electronically at <u>http://www.keiseruniversity.edu/catalog/</u>.

### **Disability Accommodations:**

In compliance with the Americans with Disabilities Act (ADA), students who require reasonable accommodations due to a disability to properly execute coursework must complete the application process and receive approval from the review committee. The first step is to consult with the Campus President or Dean of Academic Affairs.