**PRA450- ACC Accounting 2**

**Course Overview and Syllabus  
Fall 2016**

# Instructor Contact Information

Instructor: Mr. Scott Hingle

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Hours for Help: Encore in 201 (A and C) or 108 (D)

# Materials Used

* Novel – The Power of Habit by: Charles Duhigg – ISBN:9780812981605
* Folder
* Pencils and/or Pens and loose-leaf Paper
* All information/material will be posted on class website
* Textbook (Introduction to Accounting An Integrated Approach) will be provided

**Course Goals and Objectives**

This class is designed to benefit everyone, regardless of future major. This class is a combination of financial and managerial accounting. There are three major objectives in this course. The first objective is to focus on accounting as an information system used in each business process to provide information and to plan and evaluate activities performed in the business. The second objective is to stimulate interest in the field of accounting. The third objective to promote active learning.

You will be expected to:

* Identify Balance Sheet Classifications
* Describe GAAP and objectives of financial reporting
* Evaluate the operating results of a company
* Complete steps in the accounting cycle to prepare the financial statements
* Apply the generally accepted accounting principles to the inventory process for merchandising companies
* Apply GAAP principles to the sales and collection process
* Apply GAAP to the inventory and cost of goods sold
* Apply time value of money concepts to business scenarios including to make capital investments
* Apply GAAP principles to fixed assets, long-term liabilities, and equity transactions
* Prepare and analyze financial statements

# General Information for Success in Class

One question generally comes up the beginning of each semester. “What are the requirements for doing well in your class?”

You need to complete your assigned homework and projects, do well on tests, and be an active participant in class activities and discussions. The greatest predictor of you failing my class, or any other class, is not completing the assigned homework. It is important for you to complete assignments on time and those assignments being of good quality.

I am here to help you succeed. What I am teaching you also are life skills important for the business world. If you seem to be having a difficult time, **please come see me for help**.

# Class Expectations

* Arrive to class on time and be prepared with the necessary supplies.
* Especially since this is a Business class, your appearance and attitude counts. Check both at the door.
* Follow all class and school rules.
* Turn in neat and professional work.
* Respect others; respect property.
* No food or drink is allowed in the room.
* The teacher’s website will have all the information that you need, refer to it daily
* It is suggested that you save all graded assignments for your own records.
* *Contribute to class discussions but avoid private conversations that distract me and your fellow classmates.*
* The computer is to be **used for classwork**. Any use of the computer, other than for classwork, will result in a loss of points on the assignment.
* Use only your computer id and password on the computer assigned to you
* Your grade is posted online. You can see your grade at any time. I generally will not discuss your grade with you during class. Please see me outside of class (before school, during encore, or after school).
* If you are going to be absent for several days, arrange to get your assignments before you leave and arrangements will be made for its being due.
* Remember that I am the one to end class so please do not get up before I tell you to

# Academic Integrity Statement

Cheating could involve a number of different dishonest activities. This would include but is not limited to the following:

1. turning in work that someone else did for you
2. allowing another student to turn in your work as his own
3. appearing to look at someone else’s paper or screen during a test or quiz
4. appearing to allow someone else to look at your paper or screen during a test or quiz
5. appearing to be communicating—verbally or non-verbally—with another student during a test or quiz

Students involved in cheating will receive a zero for the work. In addition, consequences listed in the Student and Parent/Guardian Handbook will be enforced.

# Grading

A 93-100% **Quarter Grades Based On:**

B 85-92% Tests 35%

C 76-84% Homework/Projects 35%

D 70-75% Quizzes (over novel) 15%

F Below 70% Final Exam 15%

*I use a category weighting system to determine your grade, not a total point system.*

**Tests**  
Written tests will be utilized to assess your understanding of the concepts and corresponding skills presented throughout the semester. Tests will be administered at the end of each textbook chapter. Formats for each of the tests will vary between true/false, multiple choice, short answer, and essay. If you miss a test, it will be your responsibility to take make-up the test by making an appointment with me. You may take the test before school, during encore or after school. I will not allow you to take them during class. You will not be reminded to take the test more than once. It is your responsibility to see to it that you take it in a timely manner.

**Homework**   
Homework includes the completion of assigned activities, assignment correlating with the notes, projects, and other supplementary activities prepared by the instructor. Grading procedures for all homework or classwork activities will be indicated at the time the work is assigned. Late work and will result in 30% per day grade deduction for that assignment. **The assignment will be graded a 0 if not complete by the next class period unless a student is absent**.

**Quizzes**  
Written quizzes will also be utilized to assess your understanding of the novel: The Power of Habit. We will have a quiz every other Wednesday over a chapter in the novel. At the conclusion of the book, we will have a quiz over the entire book. These quizzes is 15% of your grade. . If you miss a quiz, it will be your responsibility to take make-up the quiz by making an appointment with me. You may take the quiz before school, during encore or after school. I will not allow you to take them during class. You will not be reminded to take the test more than once. It is your responsibility to see to it that you take it in a timely manner.

**Exam**

There will be a comprehensive exam that will cover everything taught throughout the semester. There will be a study guide given out to the students to guide the students in their studying. This exam is 15% of their final grade.

*Mr. Hingle’s*

*ACC Accounting 2 Class*

*I have read over the syllabus and I understand all of the expectations that Mr. Hingle has set for me.*

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*Student Signature Print Student Name*

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*Parent’s Signature Date*

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*Parent’s email (if available)*

\*Please return the packet when signed by all individuals, Mr. Hingle will make a copy of the back page and give it back to the student for their personal records.