COURSE TITLE: Basic Accounting 2
COURSE NUMBER: ACCPT 102
CREDIT HOURS: 3
INSTRUCTOR: Sue Zimmerman
E-MAIL ADDRESS: slzimmerman@lcsc.edu
OFFICE HOURS: Monday & Wednesday, 8:00 – 10:00 and by appt.
OFFICE LOCATION: Sam Glenn Complex Room 200 I
PHONE: 792-2372
PREREQUISITE: Basic Accounting 1 with a grade of “B” or better.
TEXT: College Accounting. Eleventh Edition, by McQuaig, Bille, Scott, and Nobles
REQUIRED MATERIALS: Working Papers 1-12 You will use Chapters 9-12.
Working Papers 15-18 Sue will provide these Practice set—Stitches by Sue Zimmerman. You will get this from Sue. FRIXION erasable pens—blue or black USB memory stick

PURPOSE OF THE COURSE:
This course is designed to provide the student with a basic understanding of the accounting procedures required in a merchandising business.

METHOD OF INSTRUCTION:
The method of instruction will include class lectures, individual instruction, various assignments, working in groups, and performance tests based on the materials presented. A simulation practice set will encompass and apply the concepts learned from the text and the assignments.

METHOD OF EVALUATION:
Your final grade will be based on work ethic, practice exercises, completion of the practice set, and performance tests in these percentages:

- Work Ethic 10%
- Practice Set (Stitches) 20%
- Lecture Quizzes 10%
- Tests 30%
- Final Exam 30%

✓ Ten percent of your grade will be based on work ethic. This includes such things as possessing a good attitude, having good attendance (which includes being to class on time), being cooperative, displaying classroom courtesy, working well with others, asking questions, participating in group activities, and using time wisely.

Grades will be assigned based on the following:
- A = 90% - 100%
- B = 80% - 89%
- C = 70% - 79%
- F = Below 70%

Mid-term grades WILL be given for this course. They will reflect only your average on the performance tests taken by that time. Half of your grade for this course comes from the final exam and the practice set.

PLEASE NOTE:
Students registered for this class who are not making satisfactory progress will be asked to drop the course. Students who “disappear” from class without officially dropping or withdrawing from the course will receive an “F” on their transcript. Satisfactory progress will be considered keeping up with the scheduled coursework. Students with excessive absences or
students who do not use their class time for accounting will be asked to drop the course. Extenuating circumstances need to be discussed with the instructor prior to the end of the semester.

GENERAL INSTRUCTIONS
Read this syllabus carefully for additional instructions, information regarding supplementary materials, and study hints.

You will be held responsible for all of the information on this syllabus.

Read the chapter in the text before the class lecture. You will be given a lecture quiz to take at home that covers the material in the lecture. These quizzes will be turned in at the next class period. These quizzes cannot be made up, so be sure to attend the lectures! The lectures are very important, and they WILL help you with this class. You will then complete the required exercises and problems, and check your own work with the answer books. You will not be handing in your homework. I believe that finding and correcting your own errors help to develop this very valuable skill required in accounting.

Please do not take the answer books from the classroom. An answer book is available in the Learning Resource Center. I will provide you with the opportunity to download the answers to your homework to a jump drive in class. Feel free to question anything you do not understand. Legibility and neatness are extremely important in accounting. If your work is not satisfactory, I will ask you to redo a problem in order to be sure you understand the concept.

Use the printing calculators to do your work with the printing function ON. We will cover how to use them the second day of class. A little extra time spent in the beginning to learn how to use these calculators will pay off rather quickly in the time saved on more complex problems.

✓ I recommend you do the assignments in the order given.
✓ To study for the tests, I suggest you Lecture the terms in the Glossary, complete the Study Guide Questions for the chapter in the working papers, and Lecture the exercises and problems that you have completed.
✓ The answers to the Study Guide Questions are in the Working Papers.

HOMEWORK ASSIGNMENTS:

CHAPTER 9: THE SALES JOURNAL AND THE PURCHASES JOURNAL
Complete Exercises 9-1 through 9-10. Do Problems 9-1A through 9-6A on the working papers.

CHAPTER 10: THE CASH RECEIPTS JOURNAL AND THE CASH PAYMENTS JOURNAL
Complete Exercises 10-1 through 10-10. Do Problems 10-1A through 10-5A on the working papers.

CHAPTER 11: WORKSHEET AND ADJUSTING ENTRIES
Complete exercises 11-1 through 11-7. Do Problems 11-1A through 11-5A on the working papers.

CHAPTER 12: FINANCIAL STATEMENTS, CLOSING ENTRIES, AND REVERSING ENTRIES
Complete Exercises 12-1 through 12-8. Do Problems 12-1A through 12-4A on the working papers.

CHAPTER 15: UNCOLLECTIBLE ACCOUNTS

CHAPTER 16: ENDING MERCHANDISE INVENTORY
Complete Exercises 16-1 through 16-8. Do Problems 16-1A through 16-4A on the working papers.

GUEST SPEAKER ON SALES AND USE TAXES
This valuable offering will be an in-class workshop that I believe you will find very useful.

CHAPTER 17: PROPERTY AND EQUIPMENT AND INTANGIBLE ASSETS
Complete Exercises 17-1 through 17-10. Do Problems 17-2 A through 17-4 A

CHAPTER 18: PARTNERSHIPS
Complete Exercises 18-1 through 18-8. Do Problems 18-1A through 18-4A on the working papers.
Practice Set—Stitches: This is a TRUE “shoebox project,” which should be more interesting (and challenging) than a typical practice set. It will give you a chance to practice everything you’ve learned in Basic 1 & 2. We will discuss this project in class before you begin. You may complete this set manually or on the computer.

### BASIC ACCOUNTING 2
PROPOSED CLASS SCHEDULE
Monday and Wednesday 10 a.m.-11:45 a.m.
ACCPT '102

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
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<tbody>
<tr>
<td>08/25/14</td>
<td>Go over syllabus</td>
</tr>
<tr>
<td>08/27/14</td>
<td>Chapter 9 Lecture</td>
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<tr>
<td>09/01/14</td>
<td>Labor Day—no class Please consider this a lab day.</td>
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<tr>
<td>09/03/14</td>
<td>lab</td>
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<tr>
<td>09/08/14</td>
<td>Chapter 10 Lecture</td>
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<tr>
<td>09/10/14</td>
<td>lab</td>
</tr>
<tr>
<td>09/15/14</td>
<td>lab and review for test</td>
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<tr>
<td>09/17/14</td>
<td>Test on Chapters 9 and 10</td>
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<tr>
<td>09/22/14</td>
<td>Chapter 11 Lecture</td>
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<tr>
<td>09/24/14</td>
<td>lab</td>
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<tr>
<td>09/29/14</td>
<td>lab</td>
</tr>
<tr>
<td>10/01/14</td>
<td>Chapter 12 Lecture</td>
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<tr>
<td>10/06/14</td>
<td>lab and introduction to Stitches</td>
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<tr>
<td>10/08/14</td>
<td>lab and review for test</td>
</tr>
<tr>
<td>10/13/14</td>
<td>Test on Chapters 11 &amp; 12. You may begin Stitches now.</td>
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<tr>
<td>10/15/14</td>
<td>Chapter 15 Lecture</td>
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<td>10/20/14</td>
<td>lab</td>
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<td>10/22/14</td>
<td>lab</td>
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<td>10/27/14</td>
<td>Chapter 16 Lecture</td>
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<td>10/29/14</td>
<td>lab</td>
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<tr>
<td>11/03/14</td>
<td>Guest speaker from Idaho Tax Commission. Topic: Sales and Use Tax</td>
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<td>11/05/14</td>
<td>Chapter 17 Lecture</td>
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<td>11/10/14</td>
<td>lab</td>
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<tr>
<td>10/12/14</td>
<td>lab and review for test</td>
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<tr>
<td>11/17/14</td>
<td>Test on Chapters 15, 16, &amp; 17</td>
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<tr>
<td>11/19/14</td>
<td>Chapter 18 Lecture</td>
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<tr>
<td>11/24/14</td>
<td>Thanksgiving Break</td>
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<td>11/26/14</td>
<td>Thanksgiving Break</td>
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<tr>
<td>12/01/14</td>
<td>lab</td>
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<tr>
<td>12/03/14</td>
<td>lab and review for test</td>
</tr>
<tr>
<td>12/08/14</td>
<td>Chapter 18 Test—you may begin your final when this test is done.</td>
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<tr>
<td>12/10/14</td>
<td>Work on Stitches and Final</td>
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<tr>
<td>12/15/14</td>
<td>Work on Stitches and Final</td>
</tr>
<tr>
<td>12/17/14</td>
<td>Work on Stitches and final. All work must be turned in at the end of class today.</td>
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LAST DAY TO DROP THIS CLASS IS NOVEMBER 6, 2014
Consumer Information
In 2008, the federal government required all post-secondary institutions offering federal financial aid programs to provide key data to both prospective and current students. To comply with this requirement, Lewis-Clark State College has developed a consumer information page, which may be accessed at http://www.lcsc.edu/student-consumer-information/

Disability Accommodations
Students requiring special accommodations or course adaptations due to a disability and/or a health-related issue should consult their course instructors and the LCSC Student Counseling Center immediately (RCH 111, 792-2211). Official documentation may be required in order to provide an accommodation and/or adaptation.

Student Rights and Responsibilities
Students have the responsibility for knowing their program requirements, course requirements, and other information associated with their enrollment at LCSC. Students should review the LCSC General Catalog (http://webdev.lcsc.edu/catalog and the LCSC Student Handbook (http://www.lcsc.edu/media/1152314/13-14-Student-Handbook-Revised.pdf) for more information.

Accidents/Student Insurance
Students participating in LCSC classes normally must look to their personal health insurance policy (Student Health Insurance Plan or comparable private coverage) should an accident occur. In the event of an accident, please seek medical help, if necessary, and report the incident to LCSC Security (792-2226). Fieldtrips or other special student activities may also require students to submit a signed participation waiver (forms can be obtained from the supporting Division Office).

Enrollment Verification/Attendance
Students who are not actively pursuing their classes may have to repay part or all of their financial aid awards depending upon the circumstances.

Academic Dishonesty
Academic dishonesty, which includes cheating and plagiarism, is not tolerated at LCSC. Individual faculty members will impose their own policies and sanctions regarding academic dishonesty. Students who are accused of being academically dishonest may be referred to the VP for Student Affaris for official disciplinary action.

Illegal File Sharing
Students using LCSC’s computers and/or computer network must comply with the college’s appropriate use policies and are prohibited from illegally downloading or sharing data files of any kind. Specific information about the college’s technology policies and its protocols for combating illegal file sharing may be found on the VP for Student Affairs’ web page (http://www.lcsc.edu/student-affairs/student-code-of-conduct/ ).

Diversity Vision Statement
Regardless of race, color, age, sex, religion, national origin, disability, veteran status, or sexual orientation, you will be treated and respected as a human being.

Disclosures
During this course, if you elect to discuss information with me which you consider to be sensitive or personal in nature and not to be shared with others, please state this clearly. Your confidentiality in these circumstances will be respected unless upholding that confidentiality could reasonably put you, other students, other members of the campus community, or me in danger. In those cases or when I am bound by law to report what you have told me, such as incidents involving sexual assault or other violent acts, I will submit a report to appropriate campus authorities.

Updated January 2014