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## Course Syllabus

### **ACCOUNTING II ACC102**

Credit Hours 5  
Lecture Hours 54  
Lab Hours 6

#### PREREQUISITES ACC101

CONTACT INFO  
Instructor Name:  
Instructor Email:  
Instructor Phone:  
Class Meets:

#### COURSE DESCRIPTION

This course builds on students' knowledge from Accounting I to present entries and adjustments necessary to record transactions for a merchandising business. Additional topics include notes receivable, notes payable, depreciation, and inventory.

#### COURSE COMPETENCIES

Upon completing this course students will be able to:

- Understand cash receipts and cash payments along with special journals.
- Complete a 10-column worksheet including adjustments for accrued and prepaid expense items.
- Prepare a multiple-step income statement, statement of owner's equity and classified balance sheet from the worksheet.
- Complete the accounting cycle including preparing a post-closing trial balance and journalizing and posting reversing entries.
- Apply the allowance method for uncollectible accounts
- Calculate the maturity date, interest, and maturity value of promissory notes.
- Compute and record depreciation of property, plant and equipment; depletion of natural resources; and amortization of intangible assets.
- Compute the costs allocated to the ending inventory and the cost of goods sold.

#### REQUIRED TEXT

*College Accounting*, 19th Edition, Heintz & Parry, South-Western.  
*Study Guide and Working Papers, Chapters 1-15*, Heintz & Parry, South-Western.  
*Study Guide and Working Papers, Chapters 16-27*, Heintz & Parry, South-Western.

#### SUPPLEMENTARY MATERIAL

TurningPoint Clicker  
Other supplementary materials may be available.

### TEACHING STRATEGIES

The class will be taught using lectures. The instructor will utilize the whiteboard, overhead projector, and other visual aids. Students will practice concepts presented in class by completing homework assignments as assigned by the instructor. Assignments can be made from the exercises and problems at the end of each chapter. Forms for these are provided in the working papers.

The Internet will be used to supplement the topics discussed. Assignments may be given that require students to do research on Indiana Business College's Online Library in the school's resource room, a public library, and/or on the Internet. Students can access the Inspire Online Library by clicking on the icon on the student desktop at IBC or by logging on to [www.inspire.net](http://www.inspire.net) at home. These assignments will be outlined on the tentative course agenda that accompanies this syllabus.

### STUDENT STRATEGIES

Students are expected to be active learners by attending class, reading the text and spending time outside of class as necessary to learn the material. Students are also expected to take initiative and speak to the instructor about tutoring as needed. In addition to the teaching strategies, the textbooks offer a building block approach in each lesson to help you master your skills.

### EVALUATION METHOD

This is a Core course for Accounting and Accounting Assistant majors. Students in these programs are required to earn a minimum of 73% to pass this course. Students earning 72% or below will be required to retake the course.

Students will be evaluated by the following:

Homework/Quizzes	30%
Comprehensive Problem	10%
Tests	40%
Comprehensive Final	20%

### COURSE AGENDA

Please see accompanying Course Agenda

### GRADING SCALE

Students will be graded using the following grade scale:

95-100	A
90-94	A-
87-89	B+
83-86	B
80-82	B-
77-79	C+
73-76	C
70-72	C-
68-69	D+
67	D
65-66	D-
Below 65	F

**Prepared by:** Donna J. Kimmerling, Business Curriculum Chair, Distance Learning

**Revision Date:** July 2007

**ACCOUNTING II  
ACC102  
COURSE OUTLINE\***

<b>Week 1</b>	Chapter 10—Accounting for Sales and Cash Receipts
<b>Week 2</b>	Chapter 11—Accounting for Purchases and Cash Payments
<b>Week 3</b>	Chapter 12—Special Journals
<b>Week 4</b>	Chapter 13—Accounting for Merchandise Inventory
<b>Week 5</b>	Chapter 14—Adjustments and the Work Sheet for a Merchandising Business
<b>Week 6</b>	Chapter 14--Continued
<b>Week 7</b>	Chapter 15—Financial Statements and Year-End Accounting for a Merchandising Business
<b>Week 8</b>	Chapter 15--Continued
<b>Week 9</b>	Chapter 16—Accounting for Accounts Receivable
<b>Week 10</b>	Chapter 17—Accounting for Notes and Interest
<b>Week 11</b>	Chapter 18—Accounting for Long-Term Assets
<b>Week 12</b>	Review and Comprehensive FINAL EXAM

Tests are given at the discretion of the instructor. At least four tests will be given throughout the quarter.

\*This weekly schedule is to be used as a guide. While the contents of the course will not change, the timeline is subject to change to meet the needs of each class. Any changes will be announced by the instructor during class meetings.