**ACCT 102 FINANCIAL ACCOUNTING II**
**IDEAL PROGRAM**
**COURSE SYLLABUS**

Dear Student,

Please read the following course syllabus carefully, especially the course dates, times and location. If you have any questions, please do not hesitate to communicate with the IDEAL office, your academic advisor, or the instructor.

The IDEAL degree-completion program is designed with the adult learner in mind. Adult learners approach learning with specific goals, want to be able to directly apply new learning to their work and personal lives, and tend to learn best when the coursework is problem-centered so that they are actively engaged in the learning process. In addition, adults bring rich and varied experience to the classroom, which becomes a valuable learning resource for other students.

**The IDEAL Program assumes joint responsibility in the learning process**. The activities and assignments in our classes build on the shared experience of all learners in each class. This is why each student's preparation, participation and interaction in class activities and discussions are critical to the success of each course. The accelerated format of each course requires a significant amount of time outside the classroom to prepare for and complete the course assignments. This varies between students and courses; however, students typically spend a minimum of ten-twelve hours per week on course material.

**To participate in the IDEAL Program, it is expected that you will do the following:**

1. Attend every class session. Be on time.
2. Obtain the required course materials prior to the first class session.
3. Complete the first assignment prior to the first class session and all subsequent assignments to the best of your ability.
4. Participate in the class discussions and demonstrate respect and consideration to the instructor and other students when they express themselves in discussion.

If you cannot perform these four expectations, **it is recommended that you drop the course**.

***Missing one class session will drop the final grade by one letter grade (for example if the student earned a grade of "B" in the course, the final grade would be a "C"). If a student misses two or more classes a grade of F will be entered as their final grade.***

## Cheating and Plagiarism

It is the student's responsibility to become familiar with and adhere to the standards set forth in the policies on cheating and plagiarism as defined in Chapters 2 and 5 of the Key to UB http://www.bridgeport.edu/pages/2623.asp or the appropriate graduate program handbook

**E-mail correspondence**

It is imperative that you check your UB e-mail on a regular basis. All written correspondence, to include IDEAL and the University will be sent to you through his e-mail. **The University can no longer correspond to your personal e-mail account(s).**

## ETHICS STATEMENT OF CONFIDENTIALITY

An integral component of an IDEAL course is student and faculty expression of personal experiences for the purpose of facilitating coursework. Students enrolled in the program are expected to honor confidentiality as it pertains to student disclosure. Shared information, comments, or opinions expressed by another student or the faculty member during the course of classroom discussion should never be used in a manner which is intended to humiliate, embarrass, harass, damage, or otherwise injure other students in their personal, public, or business lives. In addition, confidentiality must be upheld by not disclosing any information that would identify any particular individual.

## The IDEAL Program

**ACCT 102 FINANCIAL ACCOUNTING II**
Summer 2013
Tuesday Evenings
May 7, 14, 21, 28/ June 4, 11, 18 & 25
6:00 PM- 9 PM
Stamford Campus, Room: TBA

INSTRUCTORS NAME: **Alan M Eisenberg**, **aeisenbe@Bridgeport.edu** (203) 919-6190 (mobile)

## Required Text:

FINANCIAL & MANAGERIAL ACCOUNTING,

Warren Reeve Duchac, 12th Edition

ISBN -13: 978-1-133952428

South-Western Publishing, 2014

Chapters are available for purchase from *www.ichapters.com.*

or

Warren Reeve Duchac, 11th Edition

ISBN -13: 978-0-538-480-895, or ISBN -10: 0538-4804-90

South-Western Publishing, 2012

Chapters are available for purchase from *www.ichapters.com.*

## Course Description:

A continuation of Accounting 101, studying the basic principles of accounting, and how to account for business transactions. Emphasis on the understanding of how financial statements are prepared, and how they are used as a basis for decision making by business owners, investors, creditors, government and others interested in the financial condition of an economic entity and the results of its operations.

**Course Objective:**
To gain an understanding of financial accounting, and the role of accounting information in the overall management and evaluation of an economic entity.

Components of Course Grade:

| | |
|---|---|
| Mid-Term | 30% |
| Final Exam | 50% |
| Class Participation | 20% |

**Criteria for Evaluation of Class Participation:**

**1) Participation**

Students will be evaluated on their demonstrated ability to understand an assigned question, correctly identify the approach to solving the problem, select the appropriate data to use in the solution, select and use the proper quantitative or other analytic tool for the solution, and communicate effectively their response to the question.

**Criteria for Evaluation of Class Participation (**continued**):**

**2) Attendance**

Attendance will be taken at the beginning of each class. You are expected to be in attendance at the start of each class. Habitual late attendance will be marked **against** class participation.

**3) Homework**

Students are expected to be prepared for each class. This includes having read any material assigned, and having completed the assigned problems. Homework will be collected at the end of each topic/chapter.

**4) Disruptive Talking**

"Disruptive talking" is talking and/or interfering while the teacher is lecturing, or while a classmate is asking/answering a question in class. Disruptive talking will be marked **against** class participation.

Make-up Test Policy:

**You are expected to take the mid-term exam on the date indicated. If you miss the mid-term, you must take a make-up, and will receive a ten-point (10) penalty on the make-up (e.g. if you earn a grade of 90 on a make-up mid-term, you will receive a grade of 80). NOTE: THERE IS NO MAKE-UP FOR THE FINAL EXAM.**

**Miscellaneous Notes:**
There will be NO MAKEUP for missed classes or assignments. It is your responsibility to contact a classmate to obtain notes if a class is missed. A zero grade will be assigned for any missed work.

No electronic devices (except calculators) are allowed in class. ***Cell phones should be turned off.***

The use of a **pencil** for homework and exams is highly recommended.

**CHEATING - Any student found cheating on an exam will receive a grade of zero (0) for the exam**.

**Academic Honesty Standards:**
It is the student's responsibility to familiarize himself or herself with and adhere to the standards set forth in the policies on cheating and plagiarism as defined in Chapters 2 and 5 of the *Key to UB* http://www.bridgeport.edu/pages/2623.asp or the appropriate graduate program handbook.

Syllabus is subject to change.

| TOPIC AND DATE | DESCRIPTION OF CONTENT |
|---|---|
| **Week 1**<br>**5/7/2013** | · Distribute outlines<br>· Teacher and class introductions<br>· Review Chapter 8<br>· Special Activities 8-1 and 8-2<br>· **HW Chapter 8 due 10/28/2012**<br>· HW Chapter 8 Exercises 8-1, 8-2, 8-4, 8-14, 8-19, 8-21, 8-25<br>· Problems 8-2A, 8-5A<br>· Chapter 9<br>· Special Activities 9-2, 9-3<br>· **HW Chapter 9- due 11/04/2012**<br>· HW Chapter 9, Exercises 9-2, 9-7, 9-17, 9-21,<br>· Problems 9-2A |
| **Week 2**<br>**5/14/2013** | · Chapter 10<br>· Special Activities 10-2, 10-5<br>· **HW Chapter 10 due 11/11/2012**<br>· HW Chap 10, Exercises 10-1, 10-4, 10-8, 10-11, 10-17, 10-21<br>· Problems 10-1A, 10-2A<br>· |

| | |
|---|---|
| **Week 3**<br>**5/21/2013** | · Chapter 11<br>· Special Activities 11-1, 11-3<br>· **<u>HW Chapter 11 due 11/18/2012</u>**<br>· HW Chap 11, Exercises 11-1, 11-4, 11-5, 11-9, 11-11, 11-19<br>· Problems 11-1A, 11-5A<br>· |
| **Week 4**<br>**5/28/2013** | · Chapter 12<br>· Special Activities 12-1, 12-3<br>· **<u>HW Chapter 12 due 12/02/2012</u>**<br>· HW Chap 12, Exercises 12-1, 12-2, 12-8, 12-16, 12-26<br>· Problems 12-3A |
| **Week 5**<br>**6/4/2013** | · ***Midterm on Chapters 8-12***<br>· Chapter 13<br>· Special Activities 13-2, 13-5<br>· **<u>HW Chapter 13 due on 02/12/2012</u>**<br>· HW Chap 13, Exercises 13-1, 13-4, 13-8, 13-11, 13-16<br>· Problems 13-1A, 13-2A |
| **Week 6**<br>**6/11/2013** | · **Chapter 14**<br>· Special Activities 14-3, 14-4<br>· **<u>H.W. Chapter 14 due on 02/19/2012</u>**<br>· HW Chap 14, Exercises 14-2, 14-5, 14-11, 14-18, 14-22, 14-24<br>· Problems 14-2A |
| **Week 7**<br>**6/18/2013** | · **Chapter 15**<br>· **<u>C.W. due on 02/19/2012</u>**<br>· 15-2, 15-6, 15-10, 15-17<br>· Problem 15-4A |
| **Week 8**<br>**6/25/2013** | · **Final Exam on Chapters 8-15** |
| **TOTAL** | |

**COURSE POLICIES:**

| | |
|---|---|
| **GRADING:** | Mid Term Exam- 30%, Final Exam- 50%, Class Participation- 20% |
| **ATTENDANCE:** | Classroom attendance is an integral part of the academic experience; therefore, students are expected to attend all class sessions. If an absence is unavoidable, the student, prior to class, should advise the instructor. Arrangements should be made at that time for additional assignments if appropriate. Students should be aware that missing any class session will drop their grade by one letter grade. Any student who misses the first class session must contact the instructor and the IDEAL Academic Advisor for further guidance. Missing two or more class sessions will be cause for a failing grade. It is also expected that students arrive on time and not leave until the class is dismissed. Tardiness will result in a reduced grade for the course. If you cannot attend every class you may want to consider dropping the course. |
| **MAKE-UP WORK:** | Students returning to school after an absence must make up the work missed. Students without documentation may not receive make-up credit. |

## ACADEMIC POLICIES

**Attendance Policy**
Classroom attendance is an integral part of the academic experience; therefore, students are expected to attend all class sessions. If an absence is unavoidable, the student, prior to class, should advise the instructor. Arrangements should be made at that time for additional assignments if appropriate. It is also expected that students arrive on time and not leave until the class is dismissed. Tardiness will result in a reduced grade for the course. If you cannot attend every class session you should consider dropping the course.

**IMPORTANT:**

- **Missing one class session will drop the final grade by one letter grade (for example if the student earned a grade of "B" in the course, the final grade would be a "C").**
- ***Missing two or more class sessions will be cause for a failing grade.***

**Incomplete grade**
An incomplete may be given, at the discretion of the instructor, to those students who fail to complete assignments due the last day of your course. These would include absence from a final examination or inability to complete terminal assignments (papers, presentations) due to illness, employment conflicts, etc.

Incompletes will not be given to a student who fails to complete any assignment during the term. At the discretion of the instructor, these assignments could be completed no later than the last scheduled day of your class.

**Drop Procedures**
To drop a course, you must complete and submit a Schedule Change Request Form. The form can be accessed at the following web page:

http://www.bridgeport.edu/pages/2595.asp

***Starting Fall 2012***

- Add and/or Drop a course after the start date.....$30.00 per transaction
- Drop prior to the start of classes.....100% Tuition Refund
- Drop prior to the second class session.....75% Tuition Refund
- Drop prior to the third class session.....50% Tuition Refund
- Drop after the third class session……..……....0% Tuition Refund

****Please note students will not be automatically dropped for missing the first class. Missing one class session will drop the final grade by one letter grade. If you have to miss the first class, or the first week of class for online classes, *you must contact your instructor* in writing before or after the first class/first week. However, a grade reduction will apply.**

Please print and complete the form and fax the form to the IDEAL Office: 203-576-4537. Prior to dropping a course, the student should contact their IDEAL Academic Advisor to understand the implications to financial aid and/or degree plan progress.

Please review the Academic Calendar to see the fees for a drop and the impact on tuition. The Academic Calendar can be found at: http://www.bridgeport.edu/pages/2595.asp

**Cell Phones**

Cell phones must be turned off while in the classroom. A cell phone call is disruptive and disrespectful to the other students in the class.

**Academic Dishonesty**
We are committed to intellectual integrity in our academic pursuits; therefore, the IDEAL program prohibits all forms of academic dishonesty. Academic dishonesty is normally defined as, but not limited to, the following two categories:

Cheating – Using inappropriate sources of information in an assignment or on a test. The following are examples of cheating taken from real student experiences:

> Case #1: A student is enrolled in an introductory computer-programming course. He has co-workers who program in the same language as his final project. As the end of the term approaches, he wonders how he will find the time to get the project finished, and asks one of his co-workers for help. His co-worker hands him a disk with a complete program similar to the kind required for the course project. The student makes minor modifications to the program, and submits it under his own name.
>
> Case #2: A student enrolled in a religious studies course has never taken a humanities or history course, and is unsure about how to structure a research paper. She is doing research on the World Wide Web, and comes across a paper written by a student from another university. Using her computer mouse, she copies and pastes the document into her word processor. She goes to great lengths to re-word the paper in her own style, but essentially leaves the content and organization the same.

Plagiarism – Intentional as well as unintentional failure to acknowledge sources as well as the use of commercially available so-called "research papers" without full recognition of the source. Presenting as one's own, the ideas, words, or products of another. The following are examples of plagiarism taken from real student experiences:

> Case #3: A student is conducting research for a Civil War research paper. He has reviewed work on the Internet as well as in the library. Finding helpful information, he has summarized his findings without citing his sources. He believes that minor paraphrasing is all that is necessary.
>
> Case #4: A student is writing a paper that requires her to address specific topics and problems in the assigned course textbook. She takes the information directly from the textbook with slight modification, without giving any citation. She thinks that since it is the course textbook, she doesn't have to use quotations or citations.

Academic dishonesty applies to all courses, assignments or exams completed by students and submitted as their own original work, whether in person or by electronic means. The University does not tolerate cheating in any form. It is a serious breach of conduct with serious consequences. Instructors have the right to determine the appropriate penalty for academic dishonesty in their own classes; generally, however, such acts will result in a failing grade for the assignment and/or the course. The penalty for subsequent acts of academic dishonesty may include expulsion.

More information on how to recognize plagiarism can be found at this site:
http://www.indiana.edu/~istd/plagiarism_test.html

## ACADEMIC RESOURCE CENTER

The Academic Resource Center is available for IDEAL students seeking help in their studies. The Center is staffed by writing professionals and peer tutors. More information can be found at:
http://myub.bridgeport.edu/academics/academicrescenter/Pages/default.aspx The Center is located in the

Wahlstrom Library, Room 506. Hours of operation are Mondays –Thursday 9am – 6pm and Fridays 9am – 1pm. Make an appointment or walk-in: Telephone: 203-576-4290. **Online Tutoring** is available at: www.etutoring.org. To use this free service you must have a UBNet account.

**Obtaining a UBNet Account**
Every registered student should obtain a UBNet Account. The account allows you to access your grades, access library services, access online tutoring, access the computers in computer labs, and provides an email account in which the University sends out information. Go to: http://www.bridgeport.edu/ubnet - Click on "New UBNet Account" and follow the instructions.

The @bridgeport.edu email address is the official email the University uses to send information to you. You can have your Bridgeport.edu email forwarded to any other email account you use. Following the activation of your UBNet account (takes 24 hours), login at:
http://www.bridgeport.edu/email and click on "forwards" at the top of the page. Follow the directions to forward email messages to your other account.

**Accessing Your Grades & Schedule Online**
The WebAdvisor online information system allows students to search for available classes, check grades, view semester class schedule and verify your personal profile. Grades are generally posted 2-3 weeks following the end of a course. Information on WebAdvisor is password protected and requires you to use your UBNet username and password. To access WebAdvisor, go to:
http://www.bridgeport.edu/webadvisor

1. Login in with your UBNet username and password.
2. Click on "Student Menu."
3. Click on "My Grades."

If you are carrying a financial balance, access to WebAdvisor will be restricted.

**Using the Library**
You can access the library through the library's website: http://www.bridgeport.edu/library.
Research tools available:

- Search for books held at the library.
- Search the online databases for your academic field; business, counseling, human services, psychology, etc.
- Send questions to the Reference Librarian for assistance in research topics and searching strategy.

To access the online journals for research purposes, you will need a UBNet account (see above).

**Using Computers**
Open access computer labs are available at three campuses:

- Bridgeport – 1st floor of the Wahlstrom library. Check library hours of operation at: http://www.bridgeport.edu/library.
- Stamford – Room D; Check open hours at: http://www.bridgeport.edu/stamford
- Waterbury – Computer Lab; Check open hours at: http://www.bridgeport.edu/waterbury

**Course Cancellations/ Weather Policy**

Any emergency necessitating the canceling of courses will be announced by the University through the Emergency Notification Telephone Line, (203) 576-4159. Please call this number for information on course cancellations. Also, information will be posted under "Latest News" on the UB home page, (www.bridgeport.edu). Canceled classes will be made up either the week following the end of the course or in consultation between the instructor and the students as to day and time availability. Course cancellations are also announced on television and radio stations.

Please note each campus makes weather cancellations independently. You should always check with the specific campus staff. It is best to call the campus emergency phone.
Bridgeport – 203-576-4159
Waterbury - 203-573-8501
Stamford – 203-358-0700

**IMPORTANT CONTACT INFORMATION**

| Office | Contact | Telephone | Email |
|---|---|---|---|
| Bridgeport Campus Security | | (203) 576-4911 | ubsecurity@bridgeport.edu |
| Bursar | Robinson Hernandez | (203) 576-4692 | bursar@bridgeport.edu |
| Cashier | Lana Mistry | (203) 576-4682 | cashier@bridgeport.edu |
| Financial Aid | | (203) 576-4568 | sfs@bridgeport.eud |
| Registrar | | (203) 576-4642 | registrar@bridgeport.edu |
| Emergency Notification Phone | | (203) 576-4159 | |
| Distance Education Office | | (203) 576-4853 | ubonline@bridgeport.edu |
| IDEAL Office | | (203) 576-4800 | idealinfo@bridgeport.edu |

**CAMPUS CONTACT INFORMATION**

| Campus | Address | Telephone | Email |
|---|---|---|---|
| Bridgeport | 126 Park Avenue Bridgeport, CT 06604 | (203) 576-4800 | idealinfo@bridgeport.edu |
| Stamford | 5 Riverbend Drive Stamford, CT 06750 | (203) 358-0700 | ubstamford@bridgeport.edu |
| Waterbury | 84 Progress Lane Waterbury, CT 06705 | (203) 573-8501 | ubwaterbury@bridgeport.edu |
| Woodbridge | 6 Lunar Drive Woodbridge, CT 06525 | (203) 576-4800 | idealinfo@bridgeport.edu |
| IDEAL Office | | (203) 576-4800 | idealinfo@bridgeport.edu |

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|---|---|
| **Directions to IDEAL Campus locations** | http://www.bridgeport.edu/pages/2260.asp |

**To fill out your financial aid report to the Federal Government, please go online to www.fafsa.ed.gov. The school code for the University of Bridgeport is 001416. Federal Student Aid Information: 1-800-433-3243.**