

## Acct 114: Introduction to Accounting II .....April 2012

**INSTRUCTOR:** Mr. Ron Deaton ; Office: Room 307C;  
Office Hours: 11:00-11:30, 1:00-2:00 ,m-th, or by appointment;  
Phone: 538-4173; email: [rdeaton@ghc.edu](mailto:rdeaton@ghc.edu).

### **I. REQUIRED TEXT BOOKS**

- A. McQuaig, College Accounting 10th edition, 2011.  
B. College Accounting , Working Papers with Study Guide, Ch. 13-24, 2011 (Both are South Western/Cengage).

**II. ATTENDANCE REQUIREMENTS** 4 days per quarter are allowed for medical reasons, personal problems, etc. 5 misses or more will drop your earned grade one level, e.g. B- to C+.

### **III. TECHNIQUE OF INSTRUCTION**

ACCT 114 is taught on the basis of four 1-hour lectures per week. Each daily session consists of lecture, demonstrations and discussion on the assigned topics. The course will be conducted in a manner that encourages class participation by students.

### **IV. ORGANIZATION OF COURSE CONTENT**

- Section I: Ch 13, 14,15 (100 point test)
- Section II: Ch 16, 17, 18 (100 point test)
- Section III Ch 19, 20, 21 (100 point test)
- Section IV: To be determined

### **V. STUDENT EVALUATION** (subject to change)

#### POINTS POSSIBLE

▪ Homework, Attendance, Classroom Activities.	100
▪ Periodic Tests	300
▪ Final Examination	150
	-----
	550 pts.

### **VI. GRADING STANDARDS**

100-93%	A	79-78%	C+
92-90%	A-	77-73%	C
89-88%	B+	72-70%	C-
87-83%	B	69-68%	D+
82-80%	B-	60-67%	D
		under 60%	F

#### NOTE:

Three periodic tests are given, but if you should miss a test, that will cause the allotted test points to be transferred to the final exam. **No makeup quizzes or tests are given after the class has taken the quiz or test.**

## VII. SCHEDULE OF STUDENT ACTIVITIES .

Generally, assignments take a day, but feel free to work ahead. I do not recommend working beyond the current section that you are mastering. **Note: Homework, when collected or reviewed, is due at the start of the class period, and I do not accept late homework .**

Sect1: Ch.13,14,15 <ul style="list-style-type: none"> <li>▪ <b>Introduction to Ch. 13</b></li> <li>▪ Assignment 1</li> <li>▪ Assignment 2</li> <li>▪ Assignment 3</li> <li>▪ <b><u>CH. 14:</u></b></li> <li>▪ Assignment 4</li> <li>▪ Assignment 5</li> <li>▪ Assignment 6</li> <li>▪ <b><u>CH. 15:</u></b></li> <li>▪ Assignment 7</li> <li>▪ Assignment 8</li> <li>▪ Assignment 9</li> </ul> <b>Test I (100 points)</b>	Exercises  1,2 3,4,6 7,8  2,3 8 4,5  1,2,3 - 6,7	Problems  1A 2A 4A  1A 2A 4A   1a,2a 3a,4a	Notes
Section 2: Ch.16 ,17,18 <ul style="list-style-type: none"> <li>▪ <b>Introduction to Ch. 16</b></li> <li>▪ Assignment 1</li> <li>▪ Assignment 2</li> <li>▪ Assignment 3 <b><u>Ch 17</u></b></li> <li>▪ Assignment 4</li> <li>▪ Assignment 5</li> <li>▪ <b><u>Ch 18:</u></b></li> <li>▪ Assignment 6</li> <li>▪ Assignment 7</li> <li>▪ Assignment 8</li> </ul> <b>Test II (100 points)</b>	Exercises  1,4 -- -- 3,7,8 -  2,3,4,5 -- <u>6,8</u>	Problems  1a 2a,3a* 3b*, <b><u>Ch 17:1a</u></b> 2a 3a  1A, 2A(part 1 only) - 4A	Notes  * from handout (perpetual inventories.)
Section 3: Ch. 19,20, & 21 <ul style="list-style-type: none"> <li>▪ Introduction to Ch. 19</li> <li>▪ Assignment 1</li> <li>▪ Assignment 2</li> <li>▪ Assignment 3</li> <li>▪ <b><u>CH 20:</u></b></li> <li>▪ Assignment 4</li> <li>▪ Assignment 5</li> <li>▪ Assignment 6</li> <li>▪ <b><u>CH 21:</u></b></li> <li>▪ Assignment 7</li> <li>▪ Assignment 8</li> <li>▪ Assignment 9</li> </ul>	Exercises  3,4 - 8  1,2 6,7,8 9,10  1,2,3,4,5 - -	Problems  1A, 2A ,3A, 4A  1A 3A 4A  - 1A,2A 3A, 4A	Comments

Test III ( 100 points)			
Sect. 4:Ch. 22,23 &appdx. A <ul style="list-style-type: none"> <li>▪ <b>Introduction to Ch. 22</b></li> <li>▪ Assignment 1</li> <li>▪ Assignment 2</li> <li>▪ Assignment 3</li> <li>▪ Assignment 4</li> <li>▪ <b>Ch 23:</b></li> <li>▪ Assignment 5</li> <li>▪ Assignment 6</li> <li>▪ Assignment 7</li> <li>▪ <b>Appendix A:</b></li> <li>▪ Assignment 8</li> <li>▪ Assignment 9</li> <li>▪ Assignment 10</li> <li>▪ FINAL EXAM: 150 POINTS</li> </ul>	Exercises  1,2 3,4 5,6 7,8  1,2,3,4 5,6 7.8  <u>Handout:</u> 1,2,3,4,5 6 7,8	Problems  1A 2A 3A 4A  1A 2A 4A   A-2 A-3	Comments