



ACCT 1105 FINANCIAL ACCOUNTING II
COURSE SYLLABUS
Online
Spring Semester 2021 (202114)

COURSE INFORMATION

Credit Hours/Minutes: 4/3750

Georgia Virtual Technical Connection (GVTC)/Blackboard

Class Meets: Via Internet for 15 weeks

Course Reference Number (CRN): 40012

Preferred Method of Contact: [Lori Sweat \(lsweat@southeasterntech.edu\)](mailto:lsweat@southeasterntech.edu)

INSTRUCTOR CONTACT INFORMATION

Instructor Name: Lori L. Sweat

Email Address: [Lori Sweat \(lsweat@southeasterntech.edu\)](mailto:lsweat@southeasterntech.edu)

Campus/Office Location: Swainsboro Campus/Building 2, Room 2113

Office Hours: Due to the uncertainties of COVID-19, contact your instructor by phone or email to make an appointment

Phone: 478-289-2223

Fax Number: 478-289-2276

Tutoring Hours: By Appointment

Campus/Office Location: Vidalia Campus/Gillis Building, 837

Office Hours: Due to the uncertainties of COVID-19, contact your instructor by phone or email to make an appointment

Phone: 478-289-2223

Fax Number: 912-538-3106

Tutoring Hours: By Appointment

SOUTHEASTERN TECHNICAL COLLEGE (STC) CATALOG AND HANDBOOK

Students are responsible for all policies and procedures and all other information included in Southeastern Technical College's [Catalog and Handbook \(http://www.southeasterntech.edu/student-affairs/catalog-handbook.php\)](http://www.southeasterntech.edu/student-affairs/catalog-handbook.php).

REQUIRED TEXT

CengageUnlimited Access Card

This includes access to ebook *Accounting*, 27th edition, Warren/Reeve/Duchac and access to CengageNow platform, which is required for completing your homework and taking tests.

Choose ONLY ONE (depending upon your needs):

Cengage Unlimited Printed Access Card 1 Term Access (4 months)	978-0-357-70003-7
Cengage Unlimited Printed Access Card Multi-Term Access (12 months)	978-0-357-70004-4
Cengage Unlimited Printed Access Card 2 Year Access (24 months)	978-0-357-70005-1

REQUIRED SUPPLIES & SOFTWARE

Calculator (no special requirements as long as it will add, subtract, multiply and divide), earbuds, pencil.

Computer Requirements – Access to a computer with one of the following operating systems is required: Microsoft Windows OS (XP, Vista); Apple Mac OS X (10.0) or above; or Unix/Linux. Access to a printer is also necessary to print homework assignments.

Reliable Internet Access - 56K Dial-Up connection or better. DSL or Cable recommended. Mozilla Firefox is the recommended browser. Please do NOT use Internet Explorer.

Recommended Software - Adobe Acrobat Reader; Macromedia Flash 7.0+; Macromedia: Shockwave; Quicktime; Windows Media; Microsoft Office 2007 or higher.

If you do not have computer access, see your instructor for information regarding use of open labs on both Swainsboro and Vidalia campuses.

Note: Although students can use their smart phones and tablets to access their online course(s), exams, discussions, assignments, and other graded activities should be performed on a personal computer. Neither Blackboard nor Georgia Virtual Technical Connection (GVTC) provide technical support for issues relating to the use of a smart phone or tablet so students are advised to not rely on these devices to take an online course.

Students should not share login credentials with others and should change passwords periodically to maintain security.

COURSE DESCRIPTION

Introduces the intermediate financial accounting concepts that provide the student with the necessary skills to maintain a set of books for a partnership and corporation.

MAJOR COURSE COMPETENCIES

Topics include: Fixed and Intangible Assets, Current and Long-Term Liabilities (Notes Payable), Payroll, Accounting for a Partnership, Accounting for a Corporation, Statement of Cash Flows, and Financial Statement Analysis. Laboratory work demonstrates theory presented in class.

PREREQUISITE(S)

ACCT 1100

COURSE OUTLINE

1. Fixed and Intangible Assets
2. Current and Long-Term Liabilities (Notes Payable)
3. Payroll
4. Accounting for a Partnership
5. Accounting for a Corporation
6. Statement of Cash Flows
7. Financial Statement Analysis

GENERAL EDUCATION CORE COMPETENCIES

Southeastern Technical College has identified the following general education core competencies that graduates will attain:

1. The ability to utilize standard written English.
2. The ability to solve practical mathematical problems.
3. The ability to read, analyze, and interpret information.

STUDENT REQUIREMENTS (ONLINE)

Online students are responsible for checking e-mails and Blackboard announcements DAILY. It is my only means of communication with you. It only takes a few minutes. Please discipline yourself to check email and Blackboard announcements daily. You cannot succeed in an online class without checking emails and Blackboard announcements frequently.

See Technology Access Guide in Blackboard for instructions on logging in to Blackboard, BannerWeb, Student Email, etc.

NO SHOW REQUIREMENTS

In order to acknowledge attendance for the class the student **must** complete ALL of the following for this course within the first three days of class:

1. Send your instructor an email from your STC account stating that you intend to take this course. I need to see that you know how to access your STC email. ALL email correspondence is sent to your STC email during the semester. Do not use your personal email account; always use your STC email. See the Technology Access Guide in Blackboard if you need help accessing your STC email.
2. Complete the Pledge Acknowledgement Quiz in the "Getting Started" link.
3. Complete the Student Introduction in the "Getting Started" link.
4. Subscribe to remind.com for text reminders from the instructor. See Blackboard for instructions to subscribe to remind.com.
5. Take the syllabus quiz in Blackboard and score 100%. It is set for multiple attempts. Check the grade book for your score and re-take as necessary to score 100%.
6. Watch the COVID-19 presentation and complete the acknowledgement. This is very important; watch the presentation carefully.

NO HARM NO FOUL POLICY

It is the student's responsibility to drop courses during the first three days by completing a withdrawal form with a Counselor in Student Affairs. If a student completes the above no-show requirements during the first three days, the student will be dropped with no penalty only if they have completed the Withdrawal Form with Student Affairs by the close of business on the third business day of the semester. The student must formally withdraw from classes in order to receive the no harm-no foul benefit.

DEADLINES

Students are expected to complete all assignments (homework, tests, quizzes, discussion boards, and other assignments) by the dates specified on the attached lesson plan. Early submissions are accepted. Chapter homework assignments and tests should be completed in CengageNOW. I recommend printing the assignments from Cengage, working them on paper, and then keying your answers into Cengage. This way you can see HOW you got your answer. If you have a question, your instructor will need to see how you got your incorrect answer in order to provide assistance. Also, if you have technical difficulties while entering your answers, you will want to have something to go back to so that you can re-enter your answers. Homework assignments may not be submitted after the due date, resulting in a zero (0). Any zeroes recorded for missed assignments, discussion boards, and tests will be included in the final score calculation.

TESTS

Tests are posted for a week in Cengage; tests must be completed by the date specified on the lesson plan. There are no makeup tests, and students who miss a test are assigned a grade of zero. Please do not wait until the last minute to take tests in case you have internet problems with your computer because there are no make-up tests, and there are no exceptions. If internet or browser failure occurs during a test, contact the instructor immediately by email. A decision will be made at that time IF the test will be reset. Only one test per student will be reset per semester if the instructor is notified immediately according to the instructions above and if the request is granted. Check your email for instructor response to a request for a test reset. If you do not check your email for the instructor response and miss the deadline provided, you will receive a grade of zero.

QUIZZES

Quizzes are to be completed in Blackboard. Start them only when you are prepared, as there will only be a limited amount of time available to take the quiz. Students who miss a quiz are assigned a zero.

DISCUSSION BOARDS

Discussion boards simulate a traditional classroom discussion. Please participate. All five discussion boards for the semester are located in Blackboard, under Lessons, in a folder named Discussion Boards; refer to your lesson plan for weeks requiring participation in a discussion board. For weeks requiring a discussion board, students should make a post by 11:55 pm on Wednesday and reply to a post made by a classmate by 11:55 pm on Monday. This is clearly marked on the lesson plan. Students should put the number of the question they are answering in the subject line of their discussion board post. Students should post the answer to a question that has NOT already been answered by a classmate. Posts and replies should be thoughtful and thoroughly answer the question. See the discussion board rubric located at the end of this syllabus for grading details. Discussion boards may be completed early, but must be completed by the date specified. However, if you post early, you must remember to go back and reply to at least one other student's post. Discussion boards will not be graded after the due date resulting in a zero (0).

EMAIL COMMUNICATION

The preferred method of communication is email using your STC email. See instructor's email address on the first page of this syllabus. Please make sure that you always type your name and class in the subject line of every email you send me so I know which class you are emailing regarding. For example: **John Doe ACCT 1105**. College email is accessed at <https://portal.office.com>, under Quick links on our webpage, or in the menu of your Blackboard course.

CHECKING GRADES

You should monitor your grades. Your course average will show on the home page report card of this course in Blackboard. A detailed grade book is available in the BLACKBOARD course on the main page by clicking the "Check My Grades." Individual grades for each test, homework assignment, quiz, and discussion board, as well as the overall course average using the weights described in the Grading Policy section of the syllabus should display in the grade book to help track course progress.

OTHER STUDENT REQUIREMENT INFORMATION

Students are highly encouraged to use the student resources provided in CengageNow.

Students are expected to prove weekly academic engagement by meeting assignment deadlines each week and spending a minimum of 3750 minutes during the semester doing the required homework, quizzes, discussion boards, and tests. Students are expected to communicate frequently through college email and discussion boards. College email is accessed at <https://portal.office.com>, under Quick links on our webpage, or in the menu of your Blackboard course.

COVID-19 MASK REQUIREMENT

Masks or face coverings must be worn at all times while on the campus of Southeastern Technical College. This measure is being implemented to reduce COVID-19 related health risks for everyone engaged in the educational process. Masks or face coverings must be worn over the nose and mouth, in accordance with the Centers for Disease Control and Prevention (CDC). A student's refusal to wear a mask or face covering will be considered a classroom disruption and the student may be asked to leave campus and/or receive further discipline.

COVID-19 SIGNS AND SYMPTOMS

We encourage individuals to monitor for the signs and symptoms of COVID-19 prior to coming on campus.

If you have experienced the symptoms listed below or have a body temperature 100.4°F or higher, we encourage you to self-quarantine at home and contact a primary care physician's office, local urgent care facility, or health department for further direction. Please notify your instructor(s) by email and do not come on campus for any reason.

COVID-19 Key Symptoms
Fever or felt feverish
Cough: new or worsening, not attributed to another health condition
Shortness of breath, not attributed to another health condition
New loss of taste or smell
Chills; Repeated shaking with chills
Sore throat, not attributed to another health condition
Muscle pain, not attributed to another health condition or exercise
Headache, not attributed to another health condition
Diarrhea (unless due to known cause)
In the past 14 days, if you:
Have had close contact with or are caring for an individual diagnosed with COVID-19 at home (not in healthcare setting), please do not come on campus and contact your instructor (s).

COVID-19 SELF-REPORTING REQUIREMENT

Students taking classes on campus, who test positive for COVID-19 or who have been exposed to a COVID-19 positive person, are required to self-report using the [COVID 19 Health Reporting Form](#). Report all positive cases of COVID-19 to your instructor and [Stephannie Waters](#), Exposure Control Coordinator, swaters@southeasterntech.edu, 912-538-3195.

ONLINE ATTENDANCE

It is the student's responsibility to be academically engaged each week doing course related activities. The completion dates of these activities will be used to determine a student's last date of attendance in the event a student withdraws, stops attending, or receives an "F" (Failing 0-59) in a course.

Students will not be withdrawn by an instructor for attendance; however, all instructors will keep records of graded assignments and student participation in course activities. Students will be expected to complete all work required by the instructor as described in the individual course syllabus.

Students will have at least one week to complete tests and assignments. All tests and assignments are due at 11:55 pm on Monday of each week. Exceptions to the due dates of assignments due to jury duty, military duty, court duty, or required job training will be made at the discretion of the instructor.

STUDENTS WITH DISABILITIES

Students with disabilities who believe that they may need accommodations in this class based on the impact of a disability are encouraged to contact the appropriate campus coordinator to request services.

Swainsboro Campus: [Macy Gay mgay@southeasterntech.edu](mailto:Macy_Gay_mgay@southeasterntech.edu), 478-289-2274, Building 1, Room 1210

Vidalia Campus: [Helen Thomas hthomas@southeasterntech.edu](mailto:Helen_Thomas_hthomas@southeasterntech.edu), 912-538-3126, Building A, Room 165

SPECIFIC ABSENCES

Provisions for Instructional Time missed because of documented absences due to jury duty, military duty, court duty, or required job training will be made at the discretion of the instructor.

PREGNANCY

Southeastern Technical College does not discriminate on the basis of pregnancy. However, we can offer accommodations to students who are pregnant that need special consideration to successfully complete the course. If you think you will need accommodations due to pregnancy, please make arrangements with the appropriate campus coordinator.

Swainsboro Campus: Macy Gay mgay@southeasterntech.edu, 478-289-2274, Building 1, Room 1210

Vidalia Campus: Helen Thomas hthomas@southeasterntech.edu, 912-538-3126, Building A, Room 165

It is strongly encouraged that requests for consideration be made **PRIOR** to delivery and early enough in the pregnancy to ensure that all the required documentation is secured before the absence occurs. Requests made after delivery **MAY NOT** be accommodated. The coordinator will contact your instructor to discuss accommodations when all required documentation has been received. The instructor will then discuss a plan with you to make up missed assignments.

WITHDRAWAL PROCEDURE

Students wishing to officially withdraw from a course(s) or all courses after the drop/add period and prior to the 65% point of the term in which student is enrolled (date will be posted on the school calendar) must speak with a Career Counselor in Student Affairs and complete a Student Withdrawal Form. A grade of "W" (Withdrawn) is assigned for the course(s) when the student completes the withdrawal form.

Important – Student-initiated withdrawals are not allowed after the 65% point. After the 65% point of the term in which student is enrolled, the student has earned the right to a letter grade and will receive a grade for the course. Please note: Abandoning a course(s) instead of following official withdrawal procedures may result in a grade of "F" (Failing 0-59) being assigned. **The 65% point for this semester is Monday, March 22.**

Informing your instructor that you will not return to his/her course, does not satisfy the approved withdrawal procedure outlined above.

There is no refund for partial reduction of hours. Withdrawals may affect students' eligibility for financial aid for the current semester and in the future, so a student must also speak with a representative of the Financial Aid Office to determine any financial penalties that may be assessed due to the withdrawal. A grade of "W" will count in attempted hour calculations for the purpose of Financial Aid.

ONLINE PROCTORED EVENT WITHDRAWALS

Students who do not complete the proctored exam for an online class on the scheduled date and do not present a valid excuse within three business days of the scheduled event will be withdrawn from the course with a "WF" (Withdrawn Failing) and will be disabled in their online class. If the proctored event is scheduled during final exams, any student who misses the proctored exam will receive an "F" for the course.

PROCTORED EVENT REQUIREMENT

In order to validate student identity for all online courses, students enrolled in online courses are **required** to ACCT 1105 Online

complete one proctored event per online course. The proctored event will be administered on separate days—once on the Vidalia campus and once on the Swainsboro campus. Students must attend one of the proctored sessions as scheduled on the Lesson Plan/Course Calendar. The event will be monitored by the instructor or by an approved proctor. The proctored event may be a major exam, assignment, or presentation, etc. that will count a minimum of 20% of the course grade. Students must attend one of the scheduled proctored sessions and will need to make arrangements with work, childcare, etc. The specific dates of the proctored event are scheduled on the Lesson Plan/Calendar for the online course.

Students living farther than 75 miles from either campus who cannot come to Southeastern Tech for the event must secure an approved proctoring site. The site and the proctor must meet Southeastern Technical College's requirements (instructor will provide more information and necessary forms if this is the case). Note: Students taking proctored events off campus will utilize the Proctor Scheduling and Approval Form found in Blackboard within the Getting Started/Start Here and Proctoring Event area. The completed form should be submitted to the course instructor a minimum of two weeks prior to the proctored event. If approved, the instructor will notify the proctor.

Students arranging off-campus proctoring must take the event on one of the originally scheduled days. Students who do not complete the proctored event as scheduled must submit a valid documented excuse within three business days after the scheduled event. If the excuse is approved by the instructor of the course, students must make arrangements with the instructor to makeup/reschedule the missed event. The penalty and makeup instructions will be at the instructor's discretion. Proctored events will be given after the 65% point of the semester. **Students who do not complete the proctored event on the scheduled date and do not present a valid documented excuse within three business days of the scheduled event will be withdrawn from the course with a "WF" (Withdrawn Failing). If the proctored event is scheduled during final exams, any student who misses the proctored event will be issued an "F" (Failing) for the course.**

PROCTORING FEES

Students are not charged a proctoring fee when taking a proctored event at Southeastern Technical College or any other TCSG college. Students who choose to use an off-campus proctor may be assessed a proctoring fee by the proctoring site. In this instance, the student is responsible for payment.

The required proctored event for this class is scheduled on the following dates and times:

Swainsboro Campus, Thursday, April 29 at 9 am Building 2, Room 2113

OR

Vidalia Campus, Monday, May 3 at 9 am in the Gillis Medical Building Room 839.

The required proctored event for this class will consist of an objective test on Chapters 10-14, 16-17. The proctored exam is listed in the lesson plan under Proctored Final Exam.

Please send your instructor an email by noon Monday, April 26 to schedule which of these dates you will take your proctored exam.

The following items are required for the proctored exam:

- STC Student ID**
- Pencil**
- Calculator**

WORK ETHICS

The Technical College System of Georgia instructs and evaluates students on work ethics in all programs of study. Ten work ethics traits have been identified and defined as essential for student success: appearance, attendance, attitude, character, communication, cooperation, organizational skills, productivity, respect, and teamwork. Students will be required to take a work ethics test as marked in the lesson plan. A grade of 70 or better is required to complete the work ethics requirements for this class.

MAKEUP GUIDELINES (TESTS, QUIZZES, HOMEWORK, PROJECTS, ETC.)

ALL required work must be completed on the specified dates on the attached lesson plan. Ample time is given for completion of all assignments; therefore, **NO ASSIGNMENT WILL BE ACCEPTED LATE**. A grade of zero will be given for any late assignment (assignments, tests, and discussion boards). Any zeros recorded will be included in the final score calculation. Refer to the Student Requirements section of this syllabus for more details.

ACADEMIC DISHONESTY POLICY

The Southeastern Technical College Academic Dishonesty Policy states that all forms of academic dishonesty, including but not limited to cheating on tests, plagiarism, collusion, and falsification of information, will call for discipline. The policy can also be found in the Southeastern Technical College Catalog and Student Handbook.

PROCEDURE FOR ACADEMIC MISCONDUCT

The procedure for dealing with academic misconduct and dishonesty is as follows:

1. First Offense

Student will be assigned a grade of "0" for the test or assignment. Instructor keeps a record in course/program files and notes as first offense. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus. The Registrar will input the incident into Banner for tracking purposes.

2. Second Offense

Student is given a grade of "WF" (Withdrawn Failing) for the course in which offense occurs. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus indicating a "WF" has been issued as a result of second offense. The Registrar will input the incident into Banner for tracking purposes.

3. Third Offense

Student is given a grade of "WF" for the course in which the offense occurs. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus indicating a "WF" has been issued as a result of third offense. The Vice President for Student Affairs, or designee, will notify the student of suspension from college for a specified period of time. The Registrar will input the incident into Banner for tracking purposes.

STATEMENT OF NON-DISCRIMINATION

The Technical College System of Georgia (TCSG) and its constituent Technical Colleges do not discriminate on the basis of race, color, creed, national or ethnic origin, gender, religion, disability, age, political affiliation or belief, genetic information, disabled veteran, veteran of the Vietnam Era, spouse of military member, or citizenship status (except in those special circumstances permitted or mandated by law). This nondiscrimination policy encompasses the operation of all technical college-administered programs, federally financed programs, educational programs and activities involving admissions, scholarships and loans, student ACCT 1105 Online

life, and athletics. It also applies to the recruitment and employment of personnel and contracting for goods and services.

All work and campus environments shall be free from unlawful forms of discrimination, harassment and retaliation as outlined under Title IX of the Educational Amendments of 1972, Title VI and Title VII of the Civil Rights Act of 1964, as amended, the Age Discrimination in Employment Act of 1967, as amended, Executive Order 11246, as amended, the Vietnam Era Veterans Readjustment Act of 1974, as amended, Section 504 of the Rehabilitation Act of 1973, as amended, the Americans With Disabilities Act of 1990, as amended, the Equal Pay Act, Lilly Ledbetter Fair Pay Act of 2009, the Georgia Fair Employment Act of 1978, as amended, the Immigration Reform and Control Act of 1986, the Genetic Information Nondiscrimination Act of 2008, the Workforce Investment Act of 1998 and other related mandates under TCSG Policy, federal or state statutes.

The Technical College System and Technical Colleges shall promote the realization of equal opportunity through a positive continuing program of specific practices designed to ensure the full realization of equal opportunity.

The following individuals have been designated to handle inquiries regarding the nondiscrimination policies:

American With Disabilities Act (ADA)/Section 504 - Equity- Title IX (Students) – Office of Civil Rights (OCR) Compliance Officer	Title VI - Title IX (Employees) – Equal Employment Opportunity Commission (EEOC) Officer
Helen Thomas, Special Needs Specialist Vidalia Campus 3001 East 1 st Street, Vidalia Office 165 Phone: 912-538-3126 Email: Helen Thomas hthomas@southeasterntech.edu	Lanie Jonas, Director of Human Resources Vidalia Campus 3001 East 1 st Street, Vidalia Office 138B Phone: 912-538-3230 Email: Lanie Jonas ljonas@southeasterntech.edu

ACCESSIBILITY STATEMENT

Southeastern Technical College is committed to making course content accessible to individuals to comply with the requirements of Section 508 of the Rehabilitation Act of Americans with Disabilities Act (ADA). If you find a problem that prevents access, please contact the course instructor.

GRIEVANCE PROCEDURES

Grievance procedures can be found in the Catalog and Handbook located on Southeastern Technical College's website.

ACCESS TO TECHNOLOGY

Students can now access Blackboard, Remote Lab Access, Student Email, Library Databases (Galileo), and BannerWeb via the mySTC portal or by clicking the Current Students link on the [Southeastern Technical College's Website \(www.southeasterntech.edu\)](http://www.southeasterntech.edu).

TECHNICAL COLLEGE SYSTEM OF GEORGIA (TCSG) GUARANTEE/WARRANTY STATEMENT

The Technical College System of Georgia guarantees employers that graduates of State Technical Colleges shall possess skills and knowledge as prescribed by State Curriculum Standards. Should any graduate employee

within two years of graduation be deemed lacking in said skills, that student shall be retrained in any State Technical College at no charge for instructional costs to either the student or the employer.

GRADING POLICY

Assessment/Assignment	Percentage
Tests	25%
Homework	15%
Quizzes	20%
Proctored Final Exam	30%
Work Ethics Test (See Rubric)	5%
Discussion Boards	5%

GRADING SCALE

Letter Grade	Range
A	90-100
B	80-89
C	70-79
D	60-69
F	0-59

ADDITIONAL INFORMATION:

Your official average for the course is located in Blackboard (BB) using the weights described in the Grading Policy section of the syllabus. The average you will see in the CengageNow program just gives you an idea of how you are doing on homework and tests as it is just a temporary holding place of many of your grades. The Blackboard gradebook is manually updated by the instructor within 1 week of major due dates.

A few bad grades are never a good reason to give-up. Giving up results in an F whereas trying usually results in an A, B, C, or D --- all of which are better than an F. Most students are able to turn things around after a few bad grades if they just try. Always take time to discuss things with your instructor. We must learn to overcome bad circumstances and not run away from them. It is usually easier to turn things around than you think.

How many hours per week should I expect this course to take me? Class Time/Contact Hours for this course are 3750 minutes or 62.5 hours for an entire semester. In a lecture class, this would be considered seat time. This is equivalent to 4.167 hours per week during a 15-week semester. In addition to class time, students can expect to spend 2 to 3 times the contact hours doing additional tasks such as homework, reading, and studying. Therefore, the course will take more than just 62.5 hours.

- 15 Week Semester: 4.167 contact hours per week X 2 = a minimum of 8.334 hours per week.

Are you feeling overwhelmed as you read all your course expectations for each class? That is a natural reaction at the beginning of the semester. Just listen to and communicate with your instructors and classmates. Take time to become organized in each class, and it will all come together soon. Your instructor wants you to be successful.

Note about CengageNow: CengageNOW is a valuable tool that can greatly enhance your learning of the material. In addition, CengageNOW will increase your ability to work in the online environment, which is in high demand in today's workforce.

ACCT 1105 Financial Accounting II

Spring Semester 2021 Lesson Plan

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
First Day January 11	Chapter 10 Long Term Assets: Fixed & Intangible	<p>1. PRINT and read the ACCT 1105 Course Syllabus/Lesson Plan <u>located in Blackboard</u>. Any other syllabus is merely tentative.</p> <p>2. Read all of the items under the <i>"Getting Started"</i> link.</p> <p>3. Complete ALL of the following no-show requirements by 11:55 pm, Wednesday, January 13:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Complete the Pledge Acknowledgment Quiz in the <i>"Getting Started"</i> link in Blackboard <input type="checkbox"/> Post the Student Introduction in the <i>"Getting Started"</i> link in Blackboard <input type="checkbox"/> Send your instructor an email from your <u>STC account</u> stating your intentions to take the course. Do not use your personal email account; I need to see that you know how to access your STC email. ALL email correspondence is sent to your STC email this semester. See the Technology Access Guide in Blackboard if you need help accessing your STC email. <input type="checkbox"/> Sign up for course reminders to be sent to your phone as a text. See link in Blackboard under Lessons. <input type="checkbox"/> Take the syllabus quiz in Blackboard and score 100%. It is set for multiple attempts. Check the grade book for your score and re-take as necessary to score 100%. Print your syllabus FIRST and use it to answer the questions. <input type="checkbox"/> Watch the COVID-19 presentation and complete the acknowledgement. This is very important; watch the presentation carefully. <p><u>If ALL of these items are not completed by 11:55 pm on Wednesday, January 13, you will be turned in as a No-Show and will be removed from the course.</u></p> <p style="background-color: yellow;">It is most important that you register your CengageNow access code as soon as possible.</p> <p>See next page for Week 1 Assignments →</p>	

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 1 January 11-19	Chapter 10	<p>View Lecture/Demonstration posted in Blackboard: Nature of Fixed Assets Accounting for Depreciation</p> <ul style="list-style-type: none"> • Straight Line Method • Units of Activity • Double-Declining Balance Method • Comparing Depreciation Methods <p>Complete in Chapter 10 homework exercises: Exercises: 10-1, 10-3, 10-4, 10-5, 10-6, 10-7, 10-8, 10-9, 10-10 These will be due 1/25</p> <p>No assignments are due this week, BUT you MUST complete the no show requirements by the third day of class. DO NOT PROCRASTINATE. Discipline yourself to work according to this lesson plan/schedule.</p>	1 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 2 January 19-25	Chapter 10 Long Term Assets: Fixed & Intangible	<p>View Lecture/Demonstration posted in Blackboard: Partial-Year Depreciation Revising Depreciation Estimates Repair & Improvements Disposal of Fixed Assets</p> <ul style="list-style-type: none"> • Discarding Fixed Assets • Selling Fixed Assets <p>Complete Chapter 10 homework exercises: Exercises: 10-11, 10-12, 10-13, 10-14, 10-15, 10-16, 10-17, 10-18</p> <p>View Lecture/Demonstration posted in Blackboard: Natural Resources Intangible Asset Financial Reporting for Long-Term Assets: Fixed & Intangibles Appendix: Exchanging Similar Assets</p> <p>Complete Chapter 10 homework exercises & problems: Exercises: 10-19, 10-20, 10-27, 10-28, 10-29, 10-30 Problems: 10-2B, 10-3B, 10-4B, 10-5B, 10-6B</p> <p>Due by 11:55 pm 1/20: <input type="checkbox"/> Discussion Board 1 post</p> <p>Due by 11:55 pm 1/25: <input type="checkbox"/> Chapter 10 homework exercises and problems <input type="checkbox"/> Discussion Board 1 reply to another student's post <input type="checkbox"/> Chapter 10 Quiz</p> <p>Chapter 10 test available 1/25 – 2/1</p>	1 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 3 January 26- February 1	Chapter 11: Current Liabilities & Payroll	View Lecture/Demonstration posted in Blackboard: Short-Term Notes Payable Complete Chapter 11 homework exercises & problems: Exercises: 11-2, 11-3, 11-4, 11-5, 11-6, 11-7 Problem: 11-1B These are due 2/8 Due by 11:55 pm 2/1: <input type="checkbox"/> Chapter 10 test <input type="checkbox"/> Chapter 11 Quiz Even though there is not a homework deadline this week, there is a quiz due. Please DO NOT PROCRASTINATE. Discipline yourself to work according to this lesson plan/schedule.	2,3 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 4 February 2-8	Chapter 11: Current Liabilities & Payroll	<p>View Lecture/Demonstration posted in Blackboard: Payroll & Payroll Taxes Accounting Systems for Payroll and Payroll Taxes</p> <p>Complete Chapter 11 homework exercises: Exercises 11-9, 11-10, 11-11, 11-12, 11-13, 11-14, 11-17, 11-20</p> <p>View Lecture/Demonstration posted in Blackboard: Employees' Fringe Benefits Contingent Liabilities</p> <p>Complete Chapter 11 homework problems: Problems: 11-2B, 11-4B, 11-5B</p> <p>Due by 11:55 pm 2/8: <input type="checkbox"/> Chapter 11 homework exercises and problems Chapter 11 test available 2/8 – 2/15</p>	2,3 b,c
Week 5 February 9-15	Chapter 12 Accounting for Partnerships & Limited Liability Companies	<p>View Lecture/Demonstration posted in Blackboard: Proprietorships vs. Partnerships Forming a Partnership & Dividing Income</p> <p>Complete Chapter 12 homework exercises: Exercises: 12-1, 12-2, 12-3, 12-4, 12-5, 12-7, 12-8 These are due by 2/22</p> <p>Due by 11:55 pm 2/15: <input type="checkbox"/> Chapter 11 test <input type="checkbox"/> Chapter 12 Quiz 1</p> <p>Even though there is not a homework deadline this week, there is a quiz due. Please DO NOT PROCRASTINATE. Discipline yourself to work according to this lesson plan/schedule.</p>	4 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 6 February 16-22	Chapter 12 Accounting for Partnerships & Limited Liability Companies	<p>View Lecture/Demonstration posted in Blackboard: Partner Admission & Withdrawal</p> <p>Complete Chapter 12 homework exercises: Exercises: 12-9, 12-10, 12-11, 12-12, 12-13, 12-14, 12-16</p> <p>View Lecture/Demonstration posted in Blackboard: Liquidating Partnerships Statement of Partnership Equity</p> <p>Complete Chapter 12 homework exercises: Exercises: 12-15, 12-18, 12-19, 12-20, 12-22, 12-23, 12-24, 12-25 These are due by 3/1</p> <p>Due by 11:55 pm 2/17: <input type="checkbox"/> Discussion Board 2 post</p> <p>Due by 11:55 pm 2/22: <input type="checkbox"/> Discussion Board 2 reply to another student's post <input type="checkbox"/> Chapter 12 Quiz 2</p> <p>Even though there is not a homework deadline this week, there is a quiz due. Please DO NOT PROCRASTINATE. Discipline yourself to work according to this lesson plan/schedule.</p>	4 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 7 February 23-March 1	Chapter 12 Accounting for Partnerships & Limited Liability Companies	Complete Chapter 12 homework problems: Problems: 12-2B, 12-5B, 12-6B Due by 11:55 pm 2/24: <input type="checkbox"/> Discussion Board 3 post Due by 11:55 pm 3/1: <input type="checkbox"/> Discussion Board 3 reply to another student's post <input type="checkbox"/> Chapter 12 homework exercises and problems Chapter 12 test available 3/1 – 3/8	4 b,c
Week 8 March 2-8	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	View Lecture/Demonstration posted in Blackboard: Nature of a Corporation Stockholders' Equity Paid-In Capital from Stock Complete Chapter 13 homework exercises: Exercises: 13-1, 13-2, 13-3, 13-4, 13-5, 13-7, 13-8 These are due 10/19 View Lecture/Demonstration posted in Blackboard: Accounting for Dividends Stock Splits Complete Chapter 13 homework exercises: Exercises: 13-9, 13-10, 13-11, 13-12, 13-13. These are due 3/15 Due by 11:55 pm 3/8: <input type="checkbox"/> Chapter 12 test <input type="checkbox"/> Chapter 13 Quiz Even though there is not a homework deadline this week, there is a quiz due. Please DO NOT PROCRASTINATE. Discipline yourself to work according to this lesson plan/schedule.	5 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 9 March 9-15	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	<p>View Lecture/Demonstration posted in Blackboard: Treasury Stock Transactions</p> <p>Complete Chapter 13 homework exercises: Exercises: 13-14, 13-15, 13-16</p> <p>View Lecture/Demonstration posted in Blackboard: Reporting Stockholders' Equity</p> <p>Complete Chapter 13 homework exercises & problems: Exercises: 13-18, 13-19, 13-20 Problems: 13-1B, 13-3B, 13-5B</p> <p>Due by 11:55 pm 3/10: <input type="checkbox"/> Discussion Board 4 post</p> <p>Due by 11:55 pm 3/15: <input type="checkbox"/> Discussion Board 4 reply to another student's post <input type="checkbox"/> Chapter 13 homework exercises and problems</p> <p>Chapter 13 test available 3/15 – 3/22</p>	5 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 10 March 16-22	Chapter 14 Long-Term Liabilities: Bonds & Notes	View Lecture/Demonstration posted in Blackboard: Financial Corporations Nature of Bonds Payable Accounting for Bonds Payable: <ul style="list-style-type: none"> • Bonds Issued at Face • Bonds Issued at a Discount • Amortizing a Bond Discount • Bonds Issued at a Premium • Amortizing a Bond Premium Complete Chapter 14 homework exercises & problems: Exercises: 14-5, 14-6, 14-7 Problems: 14-2B, 14-3B These are due 3/29 Due by 11:55 pm 3/22: <input type="checkbox"/> Chapter 13 test <input type="checkbox"/> Chapter 14 Quiz Even though there is not a homework deadline this week, there is a quiz due. Please DO NOT PROCRASTINATE. Discipline yourself to work according to this lesson plan/schedule.	2 b,c
		Note: Students who withdraw on or before Monday, March 22 receive a grade of "W"	

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 11 March 23-29	Chapter 14 Long-Term Liabilities: Bonds & Notes	<p>Note: Students who withdraw on or before Monday, March 22 receive a grade of "W"</p> <p>View Lecture/Demonstration posted in Blackboard: Accounting for Bonds Payable: Bond Redemption Installment Notes Reporting Long Term Liabilities</p> <p>Complete Chapter 14 homework exercises & problems:</p> <p>Exercises: 14-8, 14-9, 14-10, 14-11, 14-12</p> <p>View Lecture/Demonstration posted in Blackboard: Appendix 1: Present Value Concepts & Pricing Bonds Payable</p> <p>Complete Chapter 14 homework exercises Exercises: 14-17, 14-18, 14-19, 14-20 14-21, 14-22</p> <p>Due by 11:55 pm 3/29: <input type="checkbox"/> Work Ethics Test <input type="checkbox"/> Chapter 14 homework exercises & problems</p> <p>Chapter 14 test available 3/29 – 4/7</p>	2 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 12 March 30- April 7	Chapter 16 Statement of Cash Flows	<p>View Lecture/Demonstration posted in Blackboard: Reporting Cash Flows</p> <ul style="list-style-type: none"> • Operating Activities • Direct Method vs. Indirect Method • Investing Activities • Financing Activities • Format of the Cash Flow Statement <p>Complete Chapter 16 homework exercises: Exercises: 16-2, 16-3, 16-4 These are due 11/23</p> <p>Due by 11:55 pm 3/31: <input type="checkbox"/> Discussion Board 5 post</p> <p>Due by 11:55 pm 4/7: <input type="checkbox"/> Discussion Board 5 reply to another student's post <input type="checkbox"/> Chapter 14 test <input type="checkbox"/> Chapter 16 Quiz 1</p> <p>Even though there is not a homework deadline this week, there is a quiz due. Please DO NOT PROCRASTINATE. Discipline yourself to work according to this lesson plan/schedule.</p>	6 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 13 April 5 - 12	Chapter 16 Statement of Cash Flows	<p>View Lecture/Demonstration posted in Blackboard: Preparing the Statement of Cash Flows-Indirect Method</p> <p>Complete Chapter 16 homework exercises: Exercises: 16-5, 16-6, 16-7, 16-8, 16-9, 16-10, 16-11, 16-12, 16-13, 16-14, 16-15, 16-17, 16-18, 16-19</p> <p>Note: Exercise 16-16. A <u>gain</u> on the disposal of property is the amount of the sales price over and above book value; it is not the amount of cash received. This gain on disposal of property is already included in income and is an adjustment to income and should be <u>subtracted</u> from net income. For some reason, Cengage will count your answer for that line on the cash flow statement as correct regardless of whether you include the “-” or not. But it should require “-“. You definitely should subtract when you perform your calculation. Contact me if you have questions about this.</p> <p>These are due 4/19</p> <p>Due by 11:55 pm 4/12: <input type="checkbox"/> Chapter 16 Quiz 2</p> <p>Even though there is not a homework deadline this week, there is a quiz due. Please DO NOT PROCRASTINATE. Discipline yourself to work according to this lesson plan/schedule.</p>	6 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 14 April 13-19	Chapter 16 Statement of Cash Flows	<p>View Lecture/Demonstration posted in Blackboard: Preparing the Statement of Cash Flows-Indirect Method</p> <p>View Lecture/Demonstration posted in Blackboard: Preparing the Statement of Cash Flows-Direct Method</p> <p>Complete Chapter 16 homework exercises & problems: Exercises: 16-20, 16-21, 16-22, 16-23 Problems: 16-1B, 16-2B, 16-4B, 16-5B</p> <p>Due by 11:55 pm 4/19: <input type="checkbox"/> Chapter 16 homework exercises and problems Chapter 16 test available 4/19 – 4/26</p>	7 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 15 April 20-28	Chapter 17 Financial Statement Analysis	<p>View Lecture/Demonstration posted in Blackboard:</p> <p>Basic Analytical Methods</p> <ul style="list-style-type: none"> • Horizontal Analysis • Vertical Analysis • Common-Sized Statements <p>Analyzing Liquidity Analyzing Solvency Analyzing Profitability</p> <p>Complete Chapter 17 homework exercises & problems:</p> <p>Exercises: 17-4, 17-5, 17-6, 17-7, 17-9, 17-10, 17-11, 17-12, 17-14, 17-15, 17-17, 17-19, 17-20, 17-21, 17-22</p> <p>Problem: 17-4B</p> <p>Due by 11:55 pm 4/26:</p> <p><input type="checkbox"/> Chapter 16 test <input type="checkbox"/> Chapter 17 quiz</p> <p>Due by 11:55 pm 4/28:</p> <p><input type="checkbox"/> Chapter 17 homework exercises and problems <input type="checkbox"/> Chapter 17 test</p>	7 b,c
Proctored Final Exam April 29 & May 1	Chapters 10-14, 16-17	<p>Proctored Final Exam</p> <p>Take the Proctored Exam on Chapters 10-14, 16-17 in person:</p> <p>Thursday, April 29 at 9 am on the Swainsboro Campus, Building 2, Room 2113</p> <p>OR</p> <p>Monday, May 3 at 9 am on the Vidalia Campus, Gillis Building, Room 839</p> <p>The following items are required for the proctored exam:</p> <p><input type="checkbox"/> STC Student ID <input type="checkbox"/> Pencil <input type="checkbox"/> Calculator</p>	1,2,3,4,5,6,7 b,c

COMPETENCY AREAS:

1. Fixed and Intangible Assets
2. Current and Long-Term Liabilities (Notes Payable)
3. Payroll
4. Accounting for a Partnership
5. Accounting for a Corporation
6. Statement of Cash Flows
7. Financial Statement Analysis

GENERAL CORE EDUCATIONAL COMPETENCIES:

- a) The ability to utilize standard written English.
- b) The ability to solve practical mathematical problems.
- c) The ability to read, analyze, and interpret information.

WORK ETHICS GRADING RUBRIC

Criteria	Achievement Level 1 (1 point each)	Achievement Level 2 (2 points each)	Achievement Level 3 (3 points each)	Achievement Level 4 (4 points each)	Achievement Level 5 (5 points each)
Sentence Length and Knowledge	Student's answer is less than 20 words in length and demonstrates poor knowledge of the work ethic topic addressed in the scenario.	Student's answer is 20-29 words in length and demonstrates limited knowledge of the work ethic topic addressed in each scenario.	Student's answer is 30-39 words in length and demonstrates satisfactory knowledge of the work ethic topic addressed in each scenario.	Student's answer is 40-49 words in length and demonstrates proficient knowledge of the work ethic topic addressed in each scenario.	Student's answer is 50-75 words in length and demonstrates exceptional knowledge of the work ethic topic addressed in each scenario.
Spelling/Grammar and Sentence Structure	Student has 5 or more errors in spelling, punctuation, and grammar.	Student has no more than 4 errors in spelling, punctuation, and grammar.	Student has no more than 3 errors in spelling, punctuation, and grammar.	Student has no more than 2 errors in spelling, punctuation, and grammar.	Student has no more than 1 error in spelling, punctuation, and grammar.

If a work ethic topic(s) is not answered, the student will receive 0 points.

A score of at least 70 out of 100 points must be achieved in order to pass the Work Ethics test.

GRADING EXAMPLE:

Suppose a student submits an answer to a work ethics scenario that has 75 words, demonstrates exceptional understanding of the work ethic topic, but has 4 or more errors in spelling, punctuation, and grammar. The score for that question would be 7, computed as follows: 5 points for sentence length and knowledge plus 2 points for spelling/grammar/sentence structure. The score on each of the ten questions is totaled for the final work ethics test score.

DISCUSSION BOARD RUBRIC

# of discussion posts	# of discussion replies	Grade	Due Date, Length, Grammar and Spelling Requirements
1	1	100	<p>To receive full credit, students must:</p> <ul style="list-style-type: none"> • make their initial discussion board post to their chosen discussion board question by Wednesday (10 point deduction) • reply to at least one other student's post by the following Monday. (Replying to your own post is NOT considered a reply.) (30 points) • include the number of the question answered in the subject line of their post (10 point deduction) • answer a question that has not already been answered by another student (30 point deduction) • have 4-5 sentences in their post that answers the question thoroughly and correctly (50 points) • have 4-5 sentences in their thorough and thoughtful reply to another student's post that is not simply "yes/no" or "I agree/I disagree" (30 points) • make post and reply that is free of grammatical and spelling errors (up to 10 point deduction for gross grammatical and spelling errors)