DALLAS COUNTY COMMUNITY COLLEGE DISTRICT
Brookhaven College
ACNT 1304: Introduction to Accounting II
Section 21401
COURSE SYLLABUS
Fall 2018 (September 10 – December 7)

Note: Thanks for your interest in the class. After reviewing this syllabus, e-mail me (cmccoy@dcccd.edu) any questions you have about this class, and I will be happy to answer them. To access the class after enrolling, go to http://ecampus.dcccd.edu.

In accounting, the old adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice. —Clarice McCoy

Course Information

Class: ACNT 1304-21401
Duration: Monday, September 10 – Friday, December 7 (13 weeks)
Prerequisite: None
Professor: Clarice McCoy, CFP/CPA/MBA
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Phone/Fax: 972-860-4166 / 972-860-4142
Cell (emergency only): 214-616-7930
Office: Brookhaven College, M108
Office Hours: E-mail cmccoy@dcccd.edu for appointment and virtual office hours posted on Blackboard site
Certification Date: Thursday, September 20, 2018
Drop Deadline: Tuesday, November 13, 2018
Class Meeting Time: Online at your convenience using Internet and Blackboard (See class schedule for recommended and required completion dates.)
Tech Help/Support: 972-669-6402 or ecampus.support.edu@dcccd.edu
Tech Requirements: 1. Computer with Internet access for eCampus and E-mail
2. Microsoft Word and Excel for completing assignments
Division Information: Business and Career Programs, Brookhaven College, M110 / 972-860-4160

Catalog Description: A study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment. (3 Lec.)

Required Course Materials: Online notes, assignments, and self-tests provided by instructor on Blackboard class site and free supplementary reference text at http://principlesofaccounting.com.
Instructor Information

Since this is an online class, you will communicate with me by e-mail (cmccoy@dccc.edu) and by completing and submitting class work through Blackboard eCampus (http://ecampus.dcccd.edu). E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours or less. While this is my general and intended practice, it is subject to changes and life circumstances.

Online versus On-Campus

How does an online class compare with an on-campus class? How much time will it take?

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 15-week on-campus accounting course, you could expect to spend a minimum of 90 hours total (6 hours per week attending class and studying and completing homework outside of class). To be successful in this 13-week online accounting course, you should be prepared to spend a minimum of approximately 7 hours per week, which is like having a part-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.

Rationale – Why Study Accounting?

Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced through the use of relevant information with the result that a rational, more informed decision is made.

Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources.

Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is sufficient reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of the Enron and other scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.
Course Outline

In this course you will learn about the accounting cycle for a merchandising business, inventories, receivables and payables, and long-lived assets (Modules 10-13/Units 26-50). Modules and Units covered in this course are as follows:

MODULE 10: MERCHANDISING OPERATIONS
   Unit 26   Accounting for Merchandise Businesses
   Unit 27   Special Journals and Subsidiary Ledger Accounts for Recording Purchases
   Unit 28   Special Journals and Subsidiary Ledger Accounts for Recording Sales
   Unit 29   Purchasing and Selling Procedures
   Unit 30   Voucher System
   Unit 31   Merchandise Inventory and Cost of Goods Sold
   Unit 32   Worksheet and Financial Statements
   Unit 33   Year-End Procedures for a Merchandising Business

MODULE 11: MERCHANDISE INVENTORY
   Unit 34   Effects of Understating or Overstating Merchandise Inventory
   Unit 35   Costing Inventory
   Unit 36   Comparison of Methods of Costing Inventory
   Unit 37   Estimating Inventory

MODULE 12: RECEIVABLES AND PAYABLES
   Unit 38   Estimating Uncollectibles
   Unit 39   Write-Offs and Recoveries of Uncollectible Accounts
   Unit 40   Promissory Notes and Computation of Simple Interest
   Unit 41   Notes Payable
   Unit 42   Notes Receivable

MODULE 13: LONG-LIVED ASSETS
   Unit 43   Plant and Equipment Assets
   Unit 44   Depreciation Methods: Straight-Line and Units-of-Production
   Unit 45   Depreciation Methods: Declining-Balance
   Unit 46   Depreciation Methods: Sum-of-Years’-Digits
   Unit 47   Depreciation: Comparison of Methods and Adjusting Entries
   Unit 48   Retirement, Sale, and Trade-In of Long-Lived Assets
   Unit 49   Intangible Assets and Amortization
   Unit 50   Depletion of Natural Resource Assets

Note: This course is a continuation of ACNT 1303, Introduction to Accounting I, which covered the accounting cycle for a service business, cash and internal control, and payroll (Modules 1-9/Units 1-25).

Course Goal

Upon completion of this course, you will be able to demonstrate a basic understanding of the accounting cycle for a merchandising business, inventory, receivables and payables, and long-lived assets.
End-of-Course Outcomes (ECOs)

Upon successful completion of this course, you should be able to:

1. Define accounting terminology.
2. Analyze and record business transactions for a merchandising operation in a manual and computerized environment.
3. Calculate interest.
5. Utilize various inventory and depreciation methods.
6. Identify internal control procedures for inventory, receivables, and payables.

Note: These end-of-course outcomes (ECOs) are identified by the Texas Higher Education Coordinating Board (THECB) in the Workforce Education Course Manual (WECM).

Module Objectives (MOs)

This course is divided into four modules, followed by a comprehensive problem. Each module includes several units each, for a total of 25 units. The comprehensive problem covers all 25 units. During this course, you will complete the following activities:

Module 10 (Units 26-33): Account for merchandising operations, including purchasing and selling procedures; recording purchases and sales for both periodic and perpetual inventory systems using special journals and a voucher system; preparing worksheet and financial statements; and performing end-of-period procedures.

Module 11 (Units 34-37): Account for inventories, including effects of understating or overstating, costing inventory using weighted-average, FIFO, and LIFO methods under both periodic and perpetual inventory systems, comparison of costing methods, and estimating inventory using gross profit and retail methods.

Module 12 (Units 38-42): Account for receivables and payables, including estimating uncollectibles, write-off and recovery of uncollectible accounts, promissory notes and computation of interest, notes payable, and notes receivable.

Module 13 (Units 43-50): Account for long-lived assets, including property, plant, and equipment assets; computing depreciation using straight-line, units-of-production, declining balance, and sum-of-the-years’-digits depreciation methods; retirement, sale, and trade-in of assets; intangible assets and amortization, and natural resource assets and depletion.

Comprehensive Problem (Module 10-13/Units 26-50): You will complete all of the following steps in the accounting cycle for a merchandising business. In addition, you will account for inventory, receivables and payables, and long-lived assets.

1. Analyze, journalize, and post daily transactions.
2. Prepare an unadjusted trial balance.
3. Analyze, journalize, and post adjusting entries.
4. Prepare an unadjusted trial balance and/or worksheet.
5. Prepare financial statements.
6. Analyze, journalize, and post closing entries.
8. Analyze, journalize, and post reversing entries.

Note: These module objectives (MOs) are directly related to the WECM end-of-course outcomes (ECOs). Detailed lesson objectives are listed by module and unit under the Blackboard “Module:Units” tabs and also by module and unit in the instructor notes.
The U.S. Department of Labor Secretary’s Commission on Achieving Necessary (SCANS) was established to determine skills that student need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students in obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

**Foundation Skills (FS)**

1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks
2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty

**Workplace Competencies (WC)**

1. Resources: Identifies, organizes, plans, and allocates resources
2. Interpersonal: Works with others
3. Information: Acquires and uses information
4. Systems: Understands complex inter-relationships
5. Technology: Works with a variety of technologies

### Instructional System

The instructor notes and free online eBook, and your instructor are the most important resources available to you and to your completing this course successfully.

The instructor notes and online eBook is where you will find the main content of the course; however, in addition, your instructor has developed additional resources to help you learn the content. These additional items include module and unit objectives, study guides, PowerPoint reviews, etc. These materials were designed to provide you with opportunities for application, feedback, and review; therefore, use as much or as little as you find helpful. The required assessments include the (1) self-tests, (2) assignments, (3) exams, (4) comprehensive problem, and (5) final exam.

Links to these resources and assessments are available, in suggested order of use or completion, under the “Module” tabs in the MODULES/UNITS section. The resources are also located individually under the RESOURCES section, and the required assessments are located individually under the ASSESSMENTS section. However, instead of accessing these items individually, it is recommended that you complete the activities as indicated under each “Module” tab in the MODULES/UNITS section because this takes you one step at a time through the entire course.

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each unit, providing feedback on assignments, answering your questions about any aspect of the class, etc.

### Warning about Staying on Schedule

Most students take online classes because they need or want flexibility in scheduling. As a result, all the dates in the class schedule, except the date for the final, are ‘recommended’ dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. Accounting is not a course where you can wait until the end and do a lot of the work; there’s just too much content to cover and too much work to complete. Experience shows that students who do not stay on the schedule usually are unable to complete the course successfully. Since the assignments and self-tests are designed to help you learn the content and prepare for module quizzes, they should be completed as you finish each unit but certainly prior to taking the module quizzes. The final exam must be taken on, or prior to, the date indicated; and all unit work should be completed and submitted before you take the final.
Course Requirements and Grading System

In accounting, the old adage “Practice makes perfect” is true and research shows that “time on task” is the greatest predictor of success! Since accounting is sequential, it takes lots and lots of practice to learn and retain the concepts, principles, and procedures. You can’t just read and know how to solve the problems. You must complete a lot of practice to get the procedures to “stick in your mind.” Therefore, as you can see from the following, there are numerous required and extra credit activities to provide this practice. To serve as practice, you are allowed unlimited attempts on self-tests, three attempts on assignments and the comprehensive problem, and two attempts on module exams and the final exam.

For each unit, read the instructor notes and the chapter in the online eBook. Then complete the unit assignment and self-test. After two or three units are completed, then you will complete the module quiz.

Your final course grade is determined by the points you earn on the following activities; therefore, to complete this course successfully and earn the desired course points, you must complete and submit the following:

1. Student Contract and Pretest (required at beginning of class to verify class participation for certification purposes)
2. Assignments
3. Self-Tests
4. Exams
5. Comprehensive Problem
6. Final Exam

To earn extra credit points in addition to the student contract and pretest, consider completing and submitting the following: (1) posttest practice for final, (2) bookkeeper practice certification exams, and (3) course evaluation.

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<tr>
<th>Grading Criteria</th>
<th>Points</th>
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<td>Student Contract and Pretest (required to verify participation by certification date)</td>
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<td>Assignments (25 @ 10 points each)</td>
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<td>Quizzes (25 @ 8 points each)</td>
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<td>Exams (4 @ 75 points each)</td>
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<td>Comprehensive Problem</td>
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<td>Final Exam (comprehensive)</td>
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### Class Schedule and Grade Worksheet

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<th>Requirements</th>
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<th>Points Earned</th>
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<td>(required to verify participation for certification)</td>
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<td>Thur. Sept. 13</td>
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<td>Unit 26: Accounting for Merchandising Businesses</td>
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<td>Sun. Sept. 16</td>
<td>Unit 27: Special Journal and Subsidiary Ledgers--Purchases</td>
<td>10 + 8</td>
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<td>Wed. Sept. 19</td>
<td>Unit 28: Special Journal and Subsidiary Ledgers--Sales</td>
<td>10 + 8</td>
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<td>Unit 29: Purchasing and Selling Procedures</td>
<td>10 + 8</td>
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<td>Unit 31: Merchandise Inventory and Cost of Goods Sold</td>
<td>10 + 8</td>
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<td>Mon. Oct. 1</td>
<td>Unit 32: The Worksheet and Financial Statements</td>
<td>10 + 8</td>
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<td>Unit 33: Year-End Procedures</td>
<td>10 + 8</td>
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<td>Sat. Oct. 6</td>
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<td>Unit 34: Effects of Understating/Overstating Inventory</td>
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<td>Unit 35: Costing Inventory</td>
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<td>Unit 36: Comparison of Methods of Costing Inventory</td>
<td>10 + 8</td>
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<td>Thur. Oct. 18</td>
<td>Unit 37: Estimating Inventory</td>
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<td>Sat. Oct. 20</td>
<td>Exam 2</td>
<td>Module 11: Units 34-37</td>
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<td>Module 12</td>
<td>Unit 38: Estimating Uncollectibles</td>
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<td>Unit 40: Promissory Notes and Computation of Interest</td>
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<td>Unit 41: Notes Payable</td>
<td>10 + 8</td>
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<td>Sun. Nov. 4</td>
<td>Unit 42: Notes Receivable</td>
<td>10 + 8</td>
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<td>Exam 3</td>
<td>Module 12: Units 38-42</td>
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<td>Module 13</td>
<td>Unit 43: Plant and Equipment Assets</td>
<td>10 + 8</td>
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<td>Unit 44: Straight-Line and Units-of-Production Methods</td>
<td>10 + 8</td>
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<td>Thur. Nov. 15</td>
<td>Unit 45: Declining-Balance Method</td>
<td>10 + 8</td>
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<td>Unit 46: Sum-of-the-Years'-Digits Method</td>
<td>10 + 8</td>
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<td>Wed. Nov. 21</td>
<td>Unit 47: Comparison of Methods and Adjusting Entries</td>
<td>10 + 8</td>
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<td>Sat. Nov. 24</td>
<td>Unit 48: Retirement, Sale, and Trade-In of Assets</td>
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<td>Unit 49: Intangible Assets and Amortization</td>
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<td>Fri. Nov. 30</td>
<td>Unit 50: Natural Resource Assets and Depletion</td>
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<td>Sun. Dec. 2</td>
<td>Exam 4</td>
<td>Module 13: Units 43-50</td>
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<td>Tues. Dec. 4</td>
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<td>Thur. Dec. 6</td>
<td>Final</td>
<td>Final Exam (Modules 10-13: Units 26-50)**</td>
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**Extra Credit (limited to 50 points total toward final course grade)**

- **Student Contract for certification** (5 points)
- **Pretest for certification** (5 points)
- **Posttest practice for final exam** (10 points)
- **Bookkeeper Certification Quizzes for practice** (3 @ 10 points each)
- **Course Evaluation** (10 points)

*Both the Contract and Pretest must be completed prior to the certification date posted on the eCampus class site to be certified as required by the State of Texas and for financial aid purposes.

**Caveat:** This grading criteria, grading scale, and class schedule may be revised at the discretion of your instructor.
Course Evaluation

**Contract and Pretest for Orientation** (10 points extra credit)
You must complete and submit the Student Contract (5 points) and Pretest (5 points). They are used to certify your participation in the class by certification date as required by the State of Texas and for financial aid purposes. They are also used to verify that you have completed the class orientation. It should be submitted by the certification date (posted on eCampus class site) to keep any financial aid you are receiving from being affected. The survey and pretest are located under the eCampus “Orientation” tab in the START HERE section.

**Assignments** (25 @ 10 points each = 250 points = 25%)
There are 25 required assignments, one for each unit. Assignments have anywhere from two to five problems and are worth 10 points each, for a total of 250 points, or 25% of the final course grade. These assignments cover the unit’s conceptual, analytical, and procedural learning outcomes and provide the repetition needed to learn and retain the concepts, principles, and procedures. Three attempts are allowed. The score on your highest attempt is recorded. These assignments are located by unit in the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section.

**Self-Tests** (25 @ 8 points each = 200 points = 20%)
There are 25 required self-tests, one for each unit. Each self-test may have matching, true-false, multiple-choice, and/or fill-in-the-blank questions and is worth 8 points, for a total of 200 points, or 20% of the final course grade. All self-tests are taken online, and the average completion time is approximately thirty minutes. Each self-test must be completed once it is launched; it can’t be saved and finished later. Unlimited attempts are allowed, and you will get some different questions each time. The score on your highest attempt is the one posted and that counts toward the final course grade. These self-tests are located by unit in the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section.

**Exams** (4 @ 75 points each = 300 points = 30%)
There are four module exams. Exam 1 covers Units 26-33, Exam 2 covers Units 34-37, Exam 3 covers Units 38-42, and Exam 4 covers Units 43-50. Exams have 50 questions, worth 1.5 points each, for a total of 75 points. These four exams are worth a total of 300 points, or 30%, of the final course grade. Two attempts are allowed. Take Version A first. If satisfied with your score, then go on to the next module. If you are not satisfied, take Version B to try to improve your score. The score on your highest attempt is the one posted and that counts toward the final course grade. You will see a 0 for the one with the lowest score. Average completion time is approximately 60 minutes (1 hour) but allow 2 hours just in case you need it because it must be completed once you begin; it can’t be saved and finished later. Information about these exams, and access to the exams themselves, is located in the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section.

**Comprehensive Problem** (50 points = 5%)
You will complete all the steps in the accounting cycle for a merchandising business. In addition to completing the steps in the accounting cycle, you will account for inventories, receivables and payables, and long-lived assets. This problem is worth 50 points, or 5% of the final course grade. Average completion time is approximately two hours, and three attempts are allowed. It is located under the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section.

**Final Exam** (200 points = 20%)
Before taking the final, there is a Posttest to complete as practice for the final and to earn some extra credit points. The final exam is comprehensive, covering Modules 10-13 (Units 26-50), with questions from the material presented in each unit. It has 100 multiple-choice questions, worth 2 points each, for a total of 200 points, or 20% of the final course grade. Included in these multiple-choice questions are terminology as well as problem calculations. Two attempts are allowed. Take Version A first. If satisfied with your score, then you are finished. If you are not satisfied, take Version B to try to improve your score. The score on your highest attempt is the one posted and that counts toward the final course grade. You will see a 0 for the one with the lowest score. Average completion time is approximately 90 minutes (1 ½ hours) but allow 2 hours just in case you need it because it must be completed once you begin; it can’t be saved and finished later. Information about the comprehensive final, and access to the exam itself,
is located in the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section. Failure to take the final exam as scheduled will result in a zero for that exam. No make-up exam will be given, and you may not substitute a unit quiz grade for your final exam grade.

**Extra Credit** (limited to 50 points total)

There are several opportunities for extra credit: (1) student contract (5 points), (2) pretest (5 points), (3) posttest (10 points), (4) practice bookkeeper certification exams (30 points), and (5) course evaluation (10 points).

The contract and pretest are part of the orientation process. The practice certification quizzes cover (1) merchandising (after Unit 33), (2) inventory (after Unit 37), and (3) depreciation (after Unit 50). The best practice is to complete the certification quizzes as soon as you complete the units covering the topic and then to redo them as practice before you take the final. The posttest will also serve as practice for the final.

Unlimited attempts are allowed on all the extra credit activities, and the score on your highest attempt is the one posted and that will counted toward the extra credit points.

Extra credit activities (including contract, pretest, posttest, certification quizzes, and course evaluation) have a combined possible total of 60 points; however, only 50 points will be applied toward your final course grade.

The contract and pretest are the last steps in the Orientation in the eCampus START HERE section. Both the certification quizzes and the posttest are located in the eCampus ASSESSMENTS section--the certification quizzes under their own tab and the posttest under the “Final Exam” tab.

**Checking Your Grades on eCampus and eConnect**

During the class, check your grades by going to the eCampus “My Grades” tab in the COURSE TOOLS section. To view details of, or feedback for, graded items, click on the score of the item.

All self-tests, exams, and the final exam are scored automatically upon submission; and the score is posted to the eCampus grade book.

The student contract and assignments will be graded by your instructor, and the points will be posted manually in the eCampus grade book. As with my email responses to you, I try to view and grade all items within 24 hours or less.

At the end of the course, check your grades under the “My Grades” tab and let me know if anything is missing, incorrect, etc. before I post on eConnect. Then compare the final course grade posted on eCampus with the final course grade appearing on eConnect at http://econnect.dcccd.edu. Contact your instructor if there is a discrepancy.

**Change of Personal Information**

If your personal information (name, e-mail address, telephone number, and/or mailing address) changes, notify your instructor and the Admissions/Registrar’s Office immediately to be certain that you receive all necessary information. This is important!
Accounting Department Policies

Class Attendance
Students are expected to attend regularly all classes in which they are enrolled. Class attendance and course progress are the responsibility of the student. In online classes, this means you should be logging in and doing your required work a minimum of three times per week (in a short semester, you will need to be logging in and working every day). It is also the responsibility of the student to consult with the instructor following a period of absence. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. Instructors will not automatically drop students who have stopped attending class.

Electronic Devices
To prevent interruptions and disturbing others, cell phones, pagers, etc., should be turned off before entering Brookhaven Division classrooms or the Business lab (M129). Also, no programmable calculators/cell phones are allowed when taking exams; you can use a basic 4-function calculator.

Caveat: Instructor’s Right to Modify
This syllabus is a set of guidelines for ACNT 1304, Introduction to Accounting II. The instructor has the right to add, delete, or revise segments of this course syllabus as necessary to manage and conduct this class. The intent of the instructor is to promote the best education possible within prevailing conditions affecting this class. Students are responsible for contacting the instructor and seeking clarification of any requirement that is not understood.

Brookhaven College and DCCCD Policies
It is your responsibility to familiarize yourself with Brookhaven College and DCCCD institutional policies and to make sure that you are in compliance. For information on these policies required as an addendum to this syllabus, go to “Institutional Policies” at the following address.
http://www.brookhavencollege.edu/syllabusaddendum
https://www.brookhavencollege.edu/syllabusaddendum

The following topics are included:
1. Drop/Withdrawal Policy
2. Stop Before You Drop
3. Financial Aid Statement
4. International Students
5. Religious Holidays
6. ADA Statement
7. Academic Integrity
8. Repeating This Course
9. Grade Reports
10. FERPA
11. Institutional Equity
12. Concealed Carry
13. Weapons
14. Instructor’s Right to Modify

Yea - The End!