Principles of Accounting II Online ACCT 0105

Fall 2013 September 4 - December 17, 2013

Westfield State University

Understand how to record the purchase of property, plant & equipment. Know when and how to record the depreciation, amortization or depletion necessary on PP&E. Be able to record the disposals of PP&E.

Understand what internal controls are, why they are needed and methods of internal control used in business.

Record entries for the sale of stock, dividends and the purchase & sale of treasury stock.

corporation.

Understand time value of money. Know which tables to use in the appropriate situations and be able to use Excel to calculate payment amounts, present values and future values as well as produce amortization tables.

Record all entries for long-term liabilities. This includes being able to calculate their selling price.

equity for a corporation using

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both periodic and perpetual inventory methods.

Understand what a statement of cash flows is and be able to prepare one using the indirect method.

Prepare a statement of cost of goods manufactured.

Describe the different types of costs incurred by companies and discuss the behaviors of these costs.

Calculate break even points, target profits and other types of cost-volume-profit calculations

Final Grade:

Your final grade will be determined by your performance on the four exams (60%), Chapter Quizzes (20%), the class participation (participation in the students discussion forum) (10%), and the assignments using My Accounting Lab Software (10%)

Facilitating Academic Dishonesty helping another commit an act of dishonesty, such as substituting for an examination or completing an assignment for someone else.

I fully expect and trust that

on academic honesty. Plagiarism and cheating are serious offenses and may be punished by failure on the exam, quiz, paper, or project; failure in course; and/or expulsion from the College. Students who submit any assignment, assessment, or exam which has been completed by someone else will receive a failing grade for that work. The situation will also be referred to the appropriate dean for further action.

ATTENDANCE and TEACHING APPROACH

You must have access to a computer. It should have high speed internet access. (The videos are almost impossible to download with a dial-up connection). If you do not have access or cannot get access to high speed internet you will be required to use the

You should plan on attending the orientation session previous to the start of class. You need to know how to add attachments to e-mails and discussions within Plato. You need to know Excel, Access and Word. You need to have access to these programs.

You should be able to download files and plug-ins (and install them) from the web if needed.

Know the basics about your operating system. I will not be teaching basic computer skills.

You should know and understand what you have for firewalls, pop up blockers, spam software and which browser you are using.

You should know how to disable some of the above software if it interferes with downloading some of our files.

You should be able to carry on an educated conversation about your computer and your software with the people at the CIT HELP desk if you do encounter problems. You need to realize that technical issues due come up. Think about this when you are planning out your work schedule. Plan to get your work in early whenever possible in case your system goes down or you encounter some other technical issue.

This course will probably take more time than a live course. You should be planning on at least three hours a week for any presentation coverage which is in place of the three classroom hours you normally have. You should then be planning on a minimum of six to ten hour a week for homework and studying. For most students this is the minimum amount required to be successful in this class. Some of you may need more time.

Additional Questions: Please drop me an email if you have any questions or concerns

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