Course Description
The second semester of this course is a further study of the accounting process as applied to various business organizations. The two semesters of this course are designed to give you an adequate understanding in the recording, classifying, and summarizing of business transactions in order to proceed with the interpretation and analysis of accounting data. This course is a basic course for (1) accounting majors, (2) majors in other areas of business administration, and (3) those whose major interest is in economics, political science, law, or other professional areas.

Course Outcomes
Upon satisfactory completion of this course, you will be able to:

1. Record acquisition, valuation, and disposition of plant assets, natural resources, and intangible assets and explain the effect of the transactions on the financial statements.
2. Compute and record payroll and payroll taxes for employers and employees.
3. Explain the accounting for other current liabilities.
4. Explain the unique aspects of partnership accounting and record the appropriate journal entries for partnership transactions.
5. Record transactions for bonds and other long-term liabilities and explain their effect on the company’s financial statements.
6. Record corporate capital stock transactions including distributions to owners.
7. Prepare and analyze a corporate balance sheet (especially the Stockholder’s Equity section) and a comprehensive corporate income statement including earnings per share.
8. Prepare a statement of cash flows using the indirect method.
9. Analyze financial statements using horizontal, vertical, and ratio analysis techniques.

Required Materials
WileyPLUS registration code (packaged with new textbooks)
Calculator (cell phone calculators are prohibited)

Assignments
The assigned readings and problems must be completed before coming to class on the dates shown on the schedule of assignments.
Online Homework Assignments
The course includes fifteen (15) online homework assignments worth ten (10) points each. The assignments must be completed before 4:00pm on the dates shown on the schedule of assignments. Although there are fifteen assignments scheduled, only the ten highest scores will be used in the determination of the final grade (i.e., the five lowest scores will be dropped). To register for the WileyPLUS course and access the online homework assignments, please visit the following link, which is also posted on Blackboard: http://edugen.wileyplus.com/edugen/class/cls402076/

Exams
The course includes four (4) exams, including the comprehensive final exam, worth one hundred (100) points each. All exams will be given at the beginning of class on the days indicated on the schedule of assignments. Makeup exams will be given to you only under the following circumstances:

1. You are not present for the exam due to a documented, institutional absence.
2. You contact me via telephone or email at least 24 hours before the scheduled exam in order to request a makeup exam. You must take the exam before the next regularly scheduled class period and are permitted one makeup exam per semester.

If you are not present on the day of the exam and are not eligible for a makeup you will be assigned a zero for the exam and the grade earned on the comprehensive final will be doubled to replace the zero (the final will be doubled to replace a zero for only one exam). If you take all four exams and the final exam score is higher than the score on any one of the first three exams, the score on the final exam will be doubled to replace one of the lower scores earned on a previous exam.

Attendance Policy
You are expected to be prepared for, attend, and participate in each class meeting. It is your responsibility to obtain assignments and/or lecture material which may have been missed.

Grading
Final grades are assigned on the basis of total points earned during the semester according to the following scale:

- A 448 – 500
- B 398 – 447
- C 348 – 397
- D 398 – 347
- F less than 298

Academic Integrity
Fairmont State values highly the integrity of its student scholars. All students and faculty members are urged to share in the responsibility for removing every situation which might permit or encourage academic dishonesty. Cheating in any form, including plagiarism, must be considered a matter of the gravest concern. Cheating is defined here as the obtaining of information during an examination; the unauthorized use of books, notes, or other sources of information prior to or during an examination; the removal of faculty examination materials; the alteration of documents or records; or actions identifiable as occurring with the intent to defraud or use under false pretense. Plagiarism is defined here as the submission of the ideas, words (written or oral), or artistic productions of another, falsely represented as one's original effort or without giving due credit. Students and faculty should examine proper citation forms to avoid inadvertent plagiarism.
Copyright Notice
Material presented in this course may be protected by copyright law.

Disability Services
Services are available to any student, full or part-time, who has a need because of a [documented] disability. It is the student’s responsibility to register for services with the coordinator of students with disabilities and to provide any necessary documentation to verify a disability or the need for accommodations. Instructors are not required to allow any academic accommodations unless the student provides the instructor with a letter from the office of disability services outlining the necessary accommodations. It is the student’s responsibility to discuss the logistics of each accommodation with each instructor to arrange for the most feasible service provision. The Coordinator of Disability Services, Andrea Pammer, is located in Colebank Hall 307. The office phone is (304) 367-4686. TTY 304-367-4906.

Expectations of Students
Students are expected to be
Present and attentive in class; aware of official university communication via email;
Prepared for university life; prepared for class
Participating in class and in extra- and co-curricular activities;
Polite and respectful to everyone in our academic community.

Fairmont State’s Core Values:
Scholarship
Opportunity
Achievement
Responsibility

SOAR with Fairmont State

School of Business Policies
Please access, on Blackboard, the following links pertaining to the School of Business policies:
• School Information
• Student Organizations

Professor: Ms. Leisa Muto
Email: via Blackboard
Phone: 304.367.4760
Office: 102c Jaynes Hall
Office Hours: M W 5:30 – 6:30
T R 3:00 – 4:00
F 11:00 – 12:00
# Schedule of Assignments

<table>
<thead>
<tr>
<th>Date</th>
<th>Assignment</th>
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<tbody>
<tr>
<td>08.18</td>
<td>Introduction</td>
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| 08.20  | Do E10-3, E10-6 parts (a) and (b)  
Read pp. 456 – 470 (stop at “Plant Asset Disposals”) |
| 08.25  | **Online Assignment #1 Due**  
Do E10-2, E10-6 part (c)  
Read pp. 471 – 475 (stop at “Intangible Assets”) |
| 08.27  | Do E10-11, P10-3A, P10-6A  
Read pp. 475 – 483 |
| 09.01  | **NO CLASS – LABOR DAY RECESS** |
| 09.03  | **Online Assignment #2 Due**  
Do E10-12, E10-13, E10-14, P10-3B, P10-6B  
Read pp. 508 – 518 (stop at “Payroll Accounting”) |
| 09.08  | Do E11-2, E11-3, E11-4, E11-5, E11-6, E11-8  
Read pp. 518 – 525 (stop at “Employer Payroll Taxes”) |
| 09.10  | **Online Assignment #3 Due**  
Do E11-12 part (a)  
Read pp. 525 – 531 |
| 09.15  | Do E11-2 part (b), P11-2A |
| 09.17  | **Online Assignment #4 Due**  
**EXAM #1 – CHAPTERS 10 & 11** |
| 09.22  | Read pp. 592 – 606 (stop at “Treasury Stock) and pp. 610 – 611 (stop at “Statement Presentation”) |
| 09.24  | Do P13-1A parts (a) and (b)  
Read pp. 606 – 610 (“Treasury Stock”) |
| 09.29  | Do P13-2A parts (a) and (b)  
Read pp. 611 - 615 |
| 10.01  | Do P13-1A part (c), P13-2A part (c), E13-13  
Read pp. 632 – 636 (stop at “Allocating Cash Dividends Between Preferred and Common Stock”) |
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<tr>
<th>Date</th>
<th>Assignment/Exercise Details</th>
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<tbody>
<tr>
<td>10.06</td>
<td>Do E14-1, P13-3A (all parts!) Read pp. 636 – 638 (stop at “Stock Dividends”)</td>
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<tr>
<td>10.08</td>
<td><strong>Online Assignment #5 Due</strong>&lt;br&gt;Do Dividend Allocation Exercise posted on Blackboard (bring answers to class)&lt;br&gt;Read pp. 638 – 642 (stop at “Retained Earnings”)</td>
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<td>10.13</td>
<td><strong>Online Assignment #6 Due</strong>&lt;br&gt;Do E14-3, P14-1A Read pp. 642 - 651</td>
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<tr>
<td>10.15</td>
<td>Do P13-3B, P14-1B, E14-11, E14-16, E14-9</td>
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<tr>
<td>10.20</td>
<td><strong>Online Assignment #7 Due</strong>&lt;br&gt;EXAM #2 – CHAPTERS 13 &amp; 14</td>
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<tr>
<td>10.22</td>
<td><strong>Online Assignment #8 Due</strong>&lt;br&gt;Read pp. 668 – 680 (stop at “Accounting for Other Long-Term Liabilities”)</td>
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<tr>
<td>10.27</td>
<td>Do E15-4, E15-6&lt;br&gt;Read pp. 680 - 689</td>
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<td>10.29</td>
<td><strong>Online Assignment #9 Due</strong>&lt;br&gt;Do E15-9, P15-3A&lt;br&gt;Read pp. 552 – 560 (stop at “Dividing Net Income or Net Loss”) and pp. 572 – 575 (“Admission of a Partner”)</td>
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<td>11.03</td>
<td><strong>Online Assignment #10 Due</strong>&lt;br&gt;Do P12-1A and Admission of a New Partner Exercise posted on Blackboard (bring answers to class)&lt;br&gt;Read pp. 560 – 564 (stop at “Liquidation of a Partnership”) and pp. 576 – 578 (“Withdrawal of a Partner”)</td>
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<td>11.05</td>
<td><strong>Online Assignment #11 Due</strong>&lt;br&gt;Do P12-2A, *E12-14&lt;br&gt;Read pp. 564 – 571</td>
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<td>11.10</td>
<td>Do P12-3A, P12-1B, P12-2B</td>
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<td>11.12</td>
<td><strong>Online Assignment #12 Due</strong>&lt;br&gt;EXAM #3 – CHAPTERS 12 &amp; 15</td>
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<td>11.17</td>
<td>Read Chapter 17</td>
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<td>11.19</td>
<td>Do E17-2, E17-8&lt;br&gt;Read pp. 824 – 833 (stop at “Ratio Analysis”)</td>
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<td>Date</td>
<td>Assignment</td>
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<td>12.01</td>
<td>Online Assignment #13 Due</td>
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<td>12.03</td>
<td>Online Assignment #14 Due</td>
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<td>12.12</td>
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