

# ***Distance Education***

## ***Spring 2012***

*The mission of Rappahannock Community College is to promote success through high quality teaching and learning. Opportunities are offered equally to all citizens for personal, professional, and workforce development through traditional and distance learning courses. The college carries out its mission through offerings and services in accessible locations and formats.*

**SYLLABUS FOR**

# ***ACC 212-633***

## ***Principles Of Accounting II***

*Pradeep Ghimire, Associate Professor  
Rappahannock Community College*



### Checklist for Starting Your Distance Education Course

Is this your first online course?

- Go to the RCC website and access the Distance Learning Orientation site at <http://www.rappahannock.edu/distancelearning/distance-learning-orientation/> to learn more about the Distance Learning Orientation on January 4 from 10 am – 1 pm & 5:30 pm – 7:30 pm (If your instructor requires your attendance it will be listed in the course schedule notes).
- Go to the RCC website and access your course syllabus and online orientation from the spring 2012 schedule at <http://www.rappahannock.edu/schedule/> or

myRCC

<http://www.rappahannock.edu/distancelearning/distance-learning-syllabi/>

Getting Started with your Online Accounts:

1. Go to [www.rappahannock.edu](http://www.rappahannock.edu) and click on the blue myRCC button.
2. Select New to Your College? Look up your username and set your password.
3. Follow the directions for setting up your password and login to your RCC accounts, Blackboard, Student Information System (SIS) and Student email system.
4. Access your student email and make sure you know how to use it; you will be required to use this account for all course related email.
5. Access Blackboard and locate your courses. You will be able to access your course on the start date, January 10.

For technical or login problems, please email [RCChelp@rappahannock.edu](mailto:RCChelp@rappahannock.edu) or go to the RCC Helpdesk at <http://www.rappahannock.edu/helpdesk/myrcc/>

For Online Resources, please visit our website at <http://www.rappahannock.edu/helpdesk/tutorials/>

Blackboard Tutorials can be found at <https://sites.google.com/a/email.vccs.edu/bb9/>

Tips for being a successful Distance Learning student:

Review your course syllabus for specific first assignments and guidelines for completing your course. Please keep in mind that if you do not contact your instructor by add/drop, you may be withdrawn from the class. *Please keep in mind that if you do not contact your instructor by add/drop (Tuesday, January 24), you may be withdrawn from the class. The best way to let your instructor know that you are participating in the class is to take Quiz 1.*

Make sure to buy your books before the January 9 official start date for distance learning courses. Go to the online Follett bookstore at <http://www.rappahannock.edu/bookstore/>

Be prepared for any additional requirements for the course:

- Additional meeting times on-campus.
- Proctored testing (at least two proctored activities during the semester). See side bar for testing center information.

#### Testing Center Information

Warsaw Campus Annex Bldg. Rm. 150  
Glenns Campus Rm. 182

Monday – Thursday:  
8:30 a.m. – 8:30 p.m.

Friday & Saturday:  
9 a.m. – 3p.m.

Sunday: Closed

Contact Info:

<http://www.rappahannock.edu/learningresources/testing-centers/>

**Dates To Remember for 15 Week Distance Learning Courses-** Be sure to look in Blackboard under the RCC tab for the Announcements module for updates.  
Glenns Campus New Student Orientation: January 4 10:00 am – 1 p.m.  
Warsaw Campus New Student Orientation: January 5 10:00 am – 1 p.m.

Classes Begin: January 9

Last Day to Add/Drop and receive a refund: January 24

Last Day to Withdraw and receive a W: March 23

Spring Break, College open; no classes: March 12-17

Classes End: April 27

Final Exams: May 1-4 and May 7

Grades Due by noon May 8

#### Distance Learning Contact Information

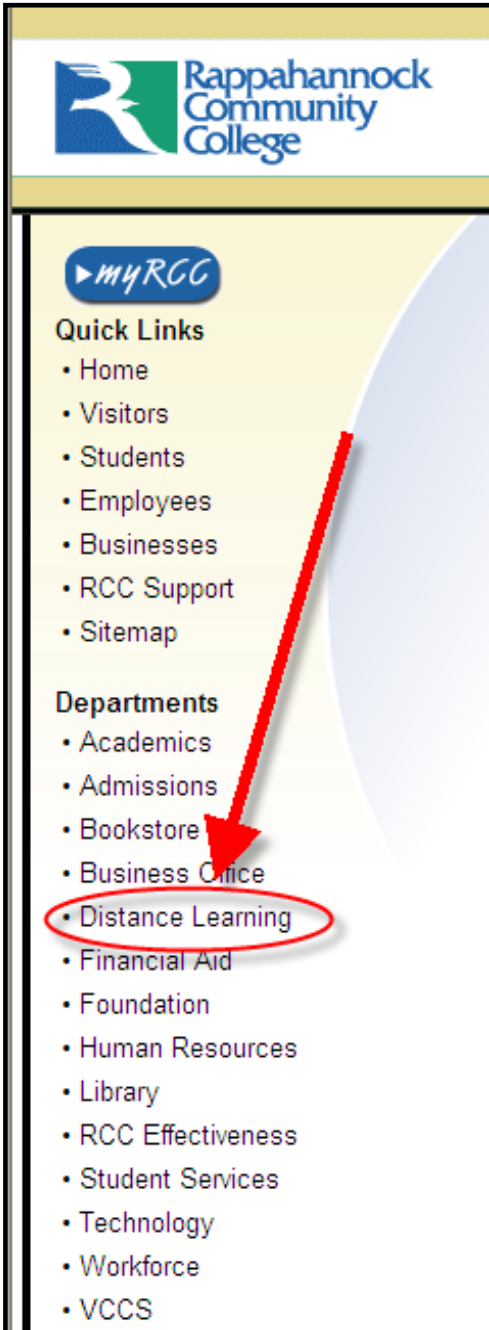
Leslie Smith  
Dean of Distance Learning & Technology  
Email: [lsmith@rappahannock.edu](mailto:lsmith@rappahannock.edu)  
Phone: (804) 333-6781

Kristy Walker  
Assistant for Distance Learning & Technology  
Email: [Kwalker@rappahannock.edu](mailto:Kwalker@rappahannock.edu)  
Phone: (804) 333-6786

- If you need to be proctored off-site, please make sure to review the proctor agreement procedures at <http://www.rappahannock.edu/distancelearning/files/2010/07/DistanceLearningProctorRequestForm.pdf>  
**You must have your instructor's permission to test off site.**
- Review the tabs in Blackboard. Information on RCC events and other resources can be found in Blackboard.

If you have any course related questions, please contact your instructor at [pghimire@rappahannock.edu](mailto:pghimire@rappahannock.edu) or 804-758-6772.

### Technical Requirements for Distance Learning Courses



- ▶ Need Access to an Internet-connected computer (Pentium II or better with Microsoft Windows XP, Office 2003/2007 or Vista.
- ▶ Access to the internet at least three times a week

Experience with the following:

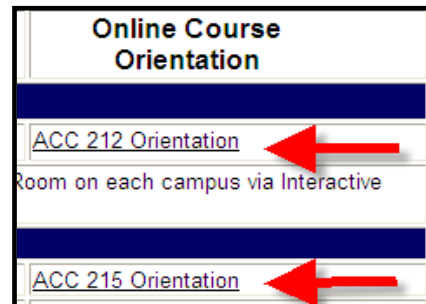
- ▶ Using a browser such as Internet Explorer 7 or Firefox
- ▶ Using email, including attaching documents to messages
- ▶ Downloading programs and plug-ins from the Internet

### Directions for Viewing the Online Course Orientation for Distance Learning Classes

Step 1: Go to the Rappahannock Community College website at <http://www.rappahannock.edu> and locate the Distance Learning area under Departments.

Step 2: Click the link labeled "Syllabi".

Step 3: Find your course in the listing and click on the course title in the Online Orientation Column.



Good Luck in starting your course!

### ➤ INSTRUCTOR CONTACT INFORMATION

Name: Pradeep Ghimire Campus Address: 12745 College Drive Glenns, Virginia 23149 Office Location: Room 108-C	Office Phone : (804) 758-6772 Receptionist : (804) 758-6700 (800) 836-9381 E-mail: <a href="mailto:PGHIMIRE@RAPPAHANNOCK.EDU">PGHIMIRE@RAPPAHANNOCK.EDU</a> Website: <a href="http://www.rappahannock.edu/directory/pghimire">http://www.rappahannock.edu/directory/pghimire</a>
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### INSTRUCTOR OFFICE HOURS

	Day	Time
On-campus Office Hours: (Phone, E-mail, Visit)	<b>Mondays</b>  Tuesdays <b>Wednesdays</b>  Thursdays	<b>11:00 a.m. – 12:20 p.m.</b> <b>2:50 p.m. – 3:15 p.m.</b> By appointment only <b>11:00 a.m. – 12:20 p.m.</b> <b>2:50 p.m. – 3:15 p.m.</b> <b>4:30 p.m. – 5:30 p.m.</b> <b>11:20 p.m. – 12:20 p.m.</b> <b>1:00 p.m. – 6:00 p.m.</b>
Virtual Online Office Hours: (E-Mail)	Mondays, Tuesdays, Wednesdays & Thursdays Fridays	Same hours as above  9:00 a.m. – 3:00 p.m.

### COURSE MATERIALS

Book Title: *Financial and Managerial Accounting*, 11th ed., South-Western /Cengage Learning

Author: Warren, Reeve, Duchac

ISBN: 978-0-538-48089-5

Software Required: *CengageNOW* Printed Access Code Card (with Ebook): It is available in the college bookstore. Instructions for the registration process can be found at <http://login.cengagebrain.com/cb/>. If you used *CengageNOW* last semester in my class, you may not need to buy a new access code; your old access code may still work. If it does not work, then only you will need to buy a new code at your book store or online. *CengageNOW* takes the place of a workbook, and allows the student to complete homework assignments online. It is essential for success in the course.

Rappahannock Community College  
Syllabus for  
ACC 212-633 - Principles Of Accounting II (Distance Education)  
Mr. Pradeep Ghimire, Associate Professor  
Spring 2012

### COURSE DESCRIPTION

Emphasizes partnerships, corporations and the study of financial analysis. Includes and introduces cost/managerial accounting concepts. Prerequisite: ACC 211 or equivalent .

### COURSE CREDIT

4 credit hours.

### COURSE OBJECTIVES

This is the second of a two-semester course. Principles of Accounting II completes the study of financial accounting begun in ACC 211 (Principles Of Accounting I) by focusing on stockholders' equity, income, retained earnings, the Statement of Cash Flows, and financial statement analysis primarily for partnerships and corporations. This semester also begins the study of managerial accounting with focus on manufacturing methods, managerial analysis and costing systems. The course has been designed to meet the requirements of four-year colleges and universities so as to be fully transferable. (Of course, transferability may also be determined by requirements of the institution being transferred to).

### METHODS OF INSTRUCTION

PowerPoint lectures, homework with *CengageNOW*, readings, exercises, problems, AV materials, Blackboard.

### INSTRUCTIONAL RESOURCES

Textbook - *Financial and Managerial Accounting*, 11th ed., 2012, South-Western Cengage Learning, 2012. ISBN: 978-0-538-48089-5

Author: Warren, Reeve, Duchac

Blackboard - See your Blackboard Website for this course by logging into your Blackboard account at <https://rcc.my.vccs.edu/> for additional material, assignments, quizzes, tests, and other information about this course.

*CengageNOW* – You may access *CengageNOW* by clicking the link on your Blackboard Website. The first time you use *CengageNOW*, you will be

required to register at the site with Access Code and Course Key and select a login ID and password for future access. The Course Key is available at the Blackboard Website. If you used *CengageNOW* last semester in my class, you may not need to buy a new access code; your old access code may still work. If it does not work, then only you will need to buy a new code at your book store or online. **Please register with exactly the same name you used to register for the course with. Otherwise your instructor may not be able to find you.** (Write the login ID and password down!). You can buy your access code for *CengageNOW* at the college bookstore or online. Instructions for the registration process can be found at <http://login.cengagebrain.com/cb/>. You need to enter your college email address for registration. *CengageNOW* takes the place of a workbook, and allows the student to complete homework assignments online. It is essential for success in the course.

**Supplies & Equipment** – pencil, pen, eraser, and calculator.

### CRITERIA FOR GRADING OF STUDENT AND MEANS TO BE USED

The following material is available to students to accumulate points which may be applied toward successful completion of the course. All items on this list are necessary for successful completion of the course. It is up to the student to select material at their discretion with which they are content to apply toward the letter grade they desire (see the 10-point scale below).

<u>ITEM</u>	<u>NUMBER OF ITEMS AVAILABLE</u>	<u>POINT VALUE FOR EACH ITEM</u>	<u>TOTAL POINTS AVAILABLE</u>
Homework & Extra Credit.....	80.....	0.25 point each.....	20
Project (Partnership Business)....	1.....	5 points.....	5
Quizzes.....	10.....	4 points each.....	40
Tests.....	5.....	10 points each.....	50
Total Possible points.....			115

**Homework/Extra Credit (*CengageNOW*):** Selected end-of-chapter material from the exercises, and problems assigned by the instructor. Assignments may be found on the Blackboard Website under the appropriate chapter. It is highly recommended that you complete all end-of-chapter material assigned by the instructor to the best of your ability. You will see above that 15 homework points (out of 20) brings the total possible points for the course above 100 (to 115). You may consider those 15 points to be extra credit.

**You may do a homework assignment over as many times as you wish until the deadline.** However, most assignment questions are algorithmic. That means that if and when you do an assignment over, you will usually find the same problem with slightly different numbers. The final grade received for a

homework assignment will be the highest grade received of all your attempts. Also if you believe that there is an error in the key which has caused a correct answer to be graded incorrectly you are urged to petition the instructor for correction through normal communication channels. If further examination shows that your answer was actually correct, you will receive the credit that would have been granted for that assignment had it been graded correctly.

The deadline for homework is the same date as the deadline for the quiz and test on that chapter. (See the Homework/Extra Credit Chapter Deadlines – below). After that date, the homework/extra credit (and the quiz and test) will no longer be available on your Website. No additional source of credit (including additional homework, “retake”, additional extra credit, or “take home” tests) is available.

### HOMework/EXTRA CREDIT CHAPTERS

11 & 12

14 & 15

16 & 17

18 & 19

21 & 25

### DEADLINE

Saturday, February 4

Saturday, February 25

Saturday, March 24

Saturday, April 7

Saturday, April 28

**Project:** A written course project will be required. The project will involve writing about an accounting topic (Partnership Business) assigned to you in the beginning of the semester. It is to be done on computer and the file emailed to your instructor. This deadline for the project is Saturday, April 14, 2012. Instructions for the project may be found on the Blackboard under the link titled “Graded Course Materials”.

**Quizzes:** All 10 quizzes will be available only online on your Blackboard Website. **Quizzes may be taken as many times as you wish until the deadline for that quiz has passed.** The final grade awarded will be the highest grade of all attempts for that quiz. (Note that this is the same policy for Homework and Tests).

Quiz questions are selected at random from the test bank. Therefore, each time a quiz is taken, the questions will be different. Also, if you believe that there is an error in the test bank which has caused a correct answer to be graded incorrectly you may simply retake the quiz or, if not wishing to retake the quiz, may petition the instructor for correction through normal communication channels. If further examination shows that your answer was actually correct, you will receive the credit that would have been granted for that question had it been graded correctly. The only notification you will receive

of the correction is when you see the revised grade in your grade book. No quiz will be examined in this way for error without a specific request to examine a specific question. The request must include your name, the class you are in, and both the quiz and question number under consideration.

Quizzes are not password protected and can be taken anywhere and at any time without supervision. Therefore, they may be taken “open book”. However, when the deadline for that quiz has passed, it will no longer be available for credit. Watch your deadlines carefully. They are the same deadlines as the deadlines for the corresponding chapters and tests. They are listed below and on your Website next to the link for the test.

<u>QUIZ</u>	<u>CHAPTER COVERED</u>	<u>DEADLINE</u>
1	11	Saturday, February 4
2	12	Saturday, February 4
3	14	Saturday, February 25
4	15	Saturday, February 25
5	16	Saturday, March 24
6	17	Saturday, March 24
7	18	Saturday, April 7
8	19	Saturday, April 7
9	21	Saturday, April 28
10	25	Saturday, April 28

**Tests:** All five tests will be available only online on your Blackboard Website. All five tests are **closed book** only. No additional materials are available to you except a calculator, scratch paper and pencil. Once you have enrolled in the course, you are automatically enrolled on the Blackboard site. (Students not able to access the Website should contact the distance education office or their instructor immediately.) Tests must be taken in one of the college testing centers. (Though the tests appear on your Blackboard Web site, they are password protected and only available to you when the Testing Center proctor enters the password.) Make up tests will not be available. Therefore it is recommended that you not wait until the last day to take a test. If you miss a test for any reason you may make up that work by submitting extra credit work before the deadline (Homework/Extra Credit - See above). **Tests may be taken as many times as you wish until the deadline has passed.** The final grade awarded will be the highest grade of all your attempts.

Test questions are selected at random from the test bank. Therefore, each time a test is taken, the questions will be different. Also, if you believe that there is an error in the test bank which has caused a correct answer to be

graded incorrectly you may petition the instructor for correction through normal communication channels. If further examination shows that your answer was actually correct, you will receive the credit that would have been granted for that question had it been graded correctly. The only notification you will receive of the correction is when you see the revised grade in your grade book on your Website. No test will be examined in this way for error without a specific request to examine a specific question. The request must include your name, the class you are in, and both the test and question number under consideration. Once the deadline for a test has passed, that test will no longer be available or visible. Watch your deadlines carefully. They are listed below and on your Website next to the link for the test.

<u>TEST</u>	<u>CHAPTERS COVERED</u>	<u>DEADLINE</u>
1	11 & 12	Saturday, February 4
2	14 & 15	Saturday, February 25
3	16 & 17	Saturday, March 24
4	18 & 19	Saturday, April 7
5	21 & 25	Saturday, April 28

Grading: Grading will be cast on a 10-point scale as follows:

91 - 100 = A

81 - 90 = B

71 - 80 = C

61 - 70 = D

0 - 60 = F

\*Incomplete = I

**\*Incomplete as a grade:** An incomplete will be awarded only when the student has circumstances beyond their control. To be eligible to receive "incomplete" as a grade (an I) the student must have accumulated at least 61 points (have a passing average) at the time the request is made. Any work which has already been missed because the deadline for that work has expired, will not be allowed for submission during the period of the incomplete. Only work still eligible will remain eligible during the following semester when the student is completing the coursework.

## COURSE CONTENT, LEARNING SEQUENCE AND SCHEDULE

Chapter 11 – Corporations: Organization, Stock Transactions

Chapter 11 Homework/Extra Credit (deadline Saturday February 4)

**QUIZ 1** – Chapter 11 (available on Blackboard; can be taken anywhere; deadline Saturday, February 4)

Chapter 12 – Long-Term Liabilities

Chapter 12 Homework/Extra Credit (deadline Saturday February 4)

**QUIZ 2** – Chapter 12 (available on Blackboard; can be taken anywhere; deadline Saturday, February 4)

**TEST 1 - CHAPTERS 11 & 12** (available on Blackboard; must be taken in one of the college testing centers; deadline Saturday, February 4)

Chapter 14 – Statement of Cash Flows

Chapter 14 Homework/Extra Credit (deadline Saturday February 25)

**QUIZ 3** – Chapter 14 (available on Blackboard; can be taken anywhere; deadline Saturday, February 25)

Chapter 15 – Financial Statements Analysis

Chapter 15 Homework/Extra Credit (deadline Saturday February 25)

**QUIZ 4** – Chapter 15 (available on Blackboard; can be taken anywhere; deadline Saturday, February 25)

**TEST 2 - CHAPTERS 14 & 15** (available on Blackboard; must be taken in one of the college testing centers; deadline Saturday, February 25)

Chapter 16 – Managerial Accounting Concepts and Principles

Chapter 16 Homework/Extra Credit (deadline Saturday March 24)

**QUIZ 5** – Chapter 16 (available on Blackboard; can be taken anywhere; deadline Saturday, March 24)

Chapter 17 – Job Order Costing

Chapter 17 Homework/Extra Credit (deadline Saturday March 24)

**QUIZ 6** – Chapter 17 (available on Blackboard; can be taken anywhere; deadline Saturday, March 24)

**TEST 3 - CHAPTERS 16 & 17** (available on Blackboard; must be taken in one of the college testing centers; deadline Saturday, March 24)

Chapter 18 – Process Cost System

Chapter 18 Homework/Extra Credit (deadline Saturday April 7)

**QUIZ 7** – Chapter 18 (available on Blackboard; can be taken anywhere; deadline Saturday, April 7)

Chapter 19 – Cost-Volume-Profit Analysis

Chapter 19 Homework/Extra Credit (deadline Saturday April 7)

**QUIZ 8** – Chapter 19 (available on Blackboard; can be taken anywhere; deadline Saturday, April 7)

**TEST 4 - CHAPTERS 18 & 19** (available on Blackboard; must be taken in one of the college testing centers; deadline Saturday, April 7)

**Project** (Topic: Partnership Business) deadline Saturday, April 14, 2012 (Read the instructions on Blackboard and email it to your instructor before the deadline)

Chapter 21 – Budgeting

Chapter 21 Homework/Extra Credit (deadline Saturday April 28)

**QUIZ 9** – Chapter 21 (available on Blackboard; can be taken anywhere; deadline Saturday, April 28)

Chapter 25 – Capital Investment Analysis

Chapter 25 Homework/Extra Credit (deadline Saturday April 28)

**QUIZ 10** – Chapter 25 (available on Blackboard; can be taken anywhere; deadline Saturday, April 28)

**TEST 5 – CHAPTERS 21 & 25** (available on Blackboard; must be taken in one of the college testing centers; deadline Saturday, April 28)

**Deadlines:** Be careful! All work in this course has a deadline. Watch your deadlines listed above, and on the Blackboard Website and CengageNOW carefully. Once the deadline for a homework assignment, quiz, test or project has passed, that material will no longer be available for credit.

### **COURSE ETIQUETTE:**

**GUIDELINES FOR COMMUNICATIONS:** Email: (1) In the subject line always include your full name, ACC 212 633, name/number of homework/quiz/test/project; (2) Remember without facial expressions some comments may be taken the wrong way. Be careful in wording your emails; (3) Use standard fonts; (4) Special formatting such as centering, audio messages, tables, html, etc. should be avoided unless absolutely necessary to complete an assignment or other communication; (5) Respect the privacy of other class members.

Netiquette, Or How to Mind Your Manners When Using E-Mail

**<http://www.albion.com/netiquette/corerules.html>**

### ADDITIONAL INFORMATION AND RESOURCES:

Please check the Blackboard FAQ's in your course. If you need additional Blackboard support, please go to

<http://www.rappahannock.edu/distancelearning/onlineresources.shtml>. If you have more questions, please email [rcchelp@rappahannock.edu](mailto:rcchelp@rappahannock.edu).

### INFORMATION ON CITING WORKS:

Copyrighted material must be cited appropriately. For information on citing works, please go to the following websites:

Creative Commons (<http://www.creativecommons.org>)

teAchnology ([http://www.teachnology.com/teachers/lesson\\_plans/](http://www.teachnology.com/teachers/lesson_plans/))

### SYLLABUS CHANGES:

The instructor reserves the right to modify this syllabus. Any necessary changes to the course syllabus will be announced in the class or sent to the student by e-mail or posted on the Blackboard.

### STUDENT CONDUCT

You are expected to conduct yourself in a way which enhances the learning process and not in a way which disrupts the learning process. (Refer to the Student Handbook portion of the College Catalog.)

### HONOR CODE

RCC has an Honor System whose purpose is to strengthen the student's foundations for academic achievement by establishing guidelines for personal conduct.

It is the responsibility of students to be aware of the rules (Refer to the Student Handbook portion of the College Catalog) and to monitor the activities of their peers with respect to the Honor Code and report any violations thereof.

### PARTICIPATION POLICY

Generally, students are required to participate in all classes for which they are registered except in the event of illness or unavoidable emergency. There is usually a direct relationship between frequency of participation and the final grade in the course.

### WITHDRAWAL POLICY

Faculty Reporting of No Shows and Withdrawal for Nonattendance: Students who are registered for a course, but do not make contact with the instructor during the drop/add period (preferably by taking Quiz 1) must be reported to

the Admissions and Records Office. The “no show” students may be dropped from the course roster by the Admissions and Records Office.

Up until the withdrawal date for the semester, students who stop participating in a course, by not completing more than 20 percent of the material, or who fail to maintain contact with the instructor may be withdrawn.

**Student Withdrawal from a Course:** A student may withdraw from a course without academic penalty any time before the deadline (see the published class schedule) and receive a grade of “W.” Withdrawals after the deadline are not permitted except under mitigating unavoidable circumstances which must be documented through the Dean’s office.

### BASIS FOR EVALUATION AND REVISION OF COURSE

A formal Student Opinion Survey will be made available to each student near or at the end of the semester. This survey is completed anonymously and results are given to the faculty member in an anonymous summary format. The results of the surveys are used to improve course delivery and course content.

### EMERGENCY EVACUATION PLAN

In each classroom, laboratory, or other places (like the Testing Centers) where students are assembled for the purpose of instruction, a fire evacuation plan will be posted indicating the direction of travel from the room in the event it becomes necessary to evacuate the building as a result of fire or other emergency. This plan will be posted in a conspicuous place near the exit from the room.

At any time the fire alarm sounds, the building will be evacuated. The person in charge is to ensure the fire door is closed upon leaving the area (doors with automatic closures on them). Those in charge are also responsible for assisting disabled students. If a classroom does not have an evacuation plan posted, the academic dean should be notified.

### SPECIAL REQUEST

It is important to RCC that all students have a learning environment that is conducive to their needs. Therefore, any student who feels that they may need some type of accommodation in order to make this class a successful setting, should go to the Counseling Office on either campus for information about applying for services and accommodations. You will need to provide current documentation of your disability and recommended accommodation for that

disability. For additional information refer to “Student Services” on the RCC website and look for “Students with Disabilities.”

### COLLEGE CLOSING INFORMATION

The College will be open unless an official closing is announced. If it is necessary to cancel or delay the opening of the college, the decision will be announced over radio and television stations serving the college region.

### COLLEGE-WIDE EMERGENCY

In the event of a College-wide emergency course requirements, classes, deadlines, and grading schemes are subject to changes that may include alternative delivery methods, alternative methods of interaction with the instructor, class materials, and/or classmates, a revised attendance policy, and a revised semester calendar and/or grading scheme.

In the case of a College-wide emergency, please refer to the following about changes in this course:

- Your Blackboard Web page (Home or “Announcements” page)
- Your instructor’s e-mail ([pghimire@rappahannock.edu](mailto:pghimire@rappahannock.edu))