### ACC202 Mission Statement

The mission of Principles of Accounting II is to introduce students to the areas of payroll preparation, special journals, various business entities, managerial accounting, and cost behavior.

### ACC202 Course Outcomes

Students will be able to:
- prepare an accurate payroll register.
- successfully complete an accounting systems special journal project.
- specify and apply generally accepted accounting principles needed to prepare fairly presented financial statements.
- explain the unique characteristics of various business entities – sole proprietorship, partnership, corporation.
- demonstrate a general knowledge of managerial/cost accounting and cost behavior.

### ACC202 Course Assessment

Students will be able to:
- prepare an accurate payroll register.
  - 80% of students will score 75% or better on quiz and test covering material.
- successfully complete an accounting systems special journal project.
  - 95% of students will complete the in-class project during time allotted.
- specify and apply generally accepted accounting principles needed to prepare fairly presented financial statements.
  - 90% of students will score 75% or better on graded homework/problem solving exercises.
  - 80% of students will score 75% or better on quizzes and tests covering material.
- explain the unique characteristics of various business entities – sole proprietorship, partnership, corporation.
  - students will participate in class discussion about business entities.
  - 80% of students will score 75% or better on quiz and test covering material.
- demonstrate a general knowledge of managerial/cost accounting and cost behavior.
  - students will participate in class discussion about managerial accounting and cost behavior.
  - 80% of students will score 75% or better on “cheat sheet” test covering material.
  - 85% of students enrolled will be eligible to proceed to ACC300 and ACC305.
ACC202 Course Assessment – RESULTS OF MEASUREMENT

Students will be able to:
- prepare an accurate payroll register.
  - 80% of students will score 75% or better on quiz and test covering material.(Q2, E2)
  - ??% scored 75% or better.
- successfully complete an accounting systems special journal project.
  - 95% of students will complete the in-class project during time allotted.(P1)
  - ??% of students successfully completed in class project during allotted time.
- specify and apply generally accepted accounting principles needed to prepare fairly presented financial statements.
  - 90% of students will score 75% or better on graded homework/problem solving exercises.(P1)
  - ??% of students scored 75% or better.
  - 80% of students will score 75% or better on quizzes and tests covering material.(E2,E3,Q3,Q4)
  - ??% scored 75% or better.
- explain the unique characteristics of various business entities – sole proprietorship, partnership, corporation.
  - students will participate in class discussion about business entities.(A)
  - ??% of students actively participated.
  - 80% of students will score 75% or better on quiz and test covering material.(E4,E5,Q5,Q6,Q7)
  - ??% of students scored 75% or better.
- demonstrate a general knowledge of managerial/cost accounting and cost behavior.
  - students will participate in class discussion about managerial accounting and cost behavior.(A)
  - ??% of students actively participated.
  - 80% of students will score 75% or better on “cheat sheet” test covering material.(E6)
  - ??% of students scored 75% or better.
  - 85% of students enrolled will be eligible to proceed to ACC300 and ACC305.
  - ??% of students enrolled were eligible to proceed to ACC300 and ACC305.

---

ACC202 Course Assessment – ASSESSMENT CONCLUSION

The results of ACC202-01 assessment measurement inform me that students struggled when switching from tests primarily based on accounting practices as opposed to those that were more heavily based on accounting principles. Introduction of more theoretical material was somewhat more difficult to this less experienced/younger group of students.(REVISE AFTER UPDATED ASSESSMENT!)
CLASS DECORUM:
It is essential that proper classroom decorum be maintained for learning to take place. Cell phones are to be turned off and texting is not permitted. Failure to comply will result in a reduction of your grade. Cheating will be handled as noted in the college catalog. Those who are late or disruptive may be required to leave.

ATTENDANCE:
In this course, attendance is an essential element in the learning process. The benefits which accrue are numerous and include: receiving lecture material first-hand, participation in classroom dialog, review of homework assignments, and completion of chalkboard exercises. Attendance is, therefore, expected at all regular scheduled classes. You begin the course with an attendance grade of 100 points. Those students who are absent or late three or less times will maintain this grade.

TEXT & SUPPLIES:
Students are expected to bring the textbook, a pencil, eraser, ruler, calculator, notebook, and handout folder to each class period. Programmable calculators and cell phones are not permitted.

ASSIGNMENTS:
Each assignment should be completed prior to the class in which it is to be covered. All students are expected to participate in class discussion. Assignments will be collected at the discretion of the instructor. Late assignments will receive partial credit.

TESTING:
All exams and quizzes are required. There will be no makeup exams or quizzes. An excused absence from an exam or quiz will result in a grade replacement based on the final exam. It is your responsibility to notify the instructor personally.

FINAL EXAM:
There will be a comprehensive final exam in this course. The final exam will be approximately 25% of the course grade. Students must achieve at least a 60% on the final in order to earn a "C-" in the course.
9:20am class: Thursday, May 10 @ 8:00am
10:30am class: Monday, May 7 @ 8:00am

GRADING:
Students will have the opportunity to earn points on exams, quizzes, assignments, class discussion, etc. At any point during the term, your average can be calculated by dividing the number of points you have earned by the total possible points. You are required to keep the grade sheet for this course. Understand that your grade is at the discretion of the instructor and may relate to your overall business acumen.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>≥ 92%</td>
</tr>
<tr>
<td>A-</td>
<td>&lt; 92 ≥ 90%</td>
</tr>
<tr>
<td>B+</td>
<td>&lt; 90 ≥ 88%</td>
</tr>
<tr>
<td>B</td>
<td>&lt; 88 ≥ 83%</td>
</tr>
<tr>
<td>B-</td>
<td>&lt; 83 ≥ 80%</td>
</tr>
<tr>
<td>C+</td>
<td>&lt; 80 ≥ 78%</td>
</tr>
<tr>
<td>C</td>
<td>&lt; 78 ≥ 73%</td>
</tr>
<tr>
<td>C-</td>
<td>&lt; 73 ≥ 70%</td>
</tr>
<tr>
<td>D+</td>
<td>&lt; 70 ≥ 68%</td>
</tr>
<tr>
<td>D</td>
<td>&lt; 68 ≥ 63%</td>
</tr>
<tr>
<td>D-</td>
<td>&lt; 63 ≥ 60%</td>
</tr>
<tr>
<td>F</td>
<td>&lt; 60%</td>
</tr>
</tbody>
</table>

Accessibility Statement
Westminster College actively strives for the full inclusion of all our students. Students with disabilities who require access solutions for environmental or curricular barriers should contact Faith Craig, Director of Disability Resources, located in 209 Thompson-Clark Hall. 724-946-7192 e-mail: craigfa@westminster.edu
Course Outline – ACC 202

Chapter AA  Review of Accounting I Various
notes and a quiz

Chapter 10  Current Liabilities and Payroll
Objective: Learn to prepare a payroll register
Read chapter, learn vocabulary, do quick check M/C Problems:
Various
Feature Problem: Wilmington Co H/O Various
H/O and quiz
** Exam #1 on Chapter 10

Chapter BB  Accounting Systems
Objective: Learn special journals
Problems: Various
Feature Problem: Baldwin Fashions Project
Various H/O and quiz
** Class project and short Exam #2 on Chapter BB

Chapter 9  Plant Assets and Intangibles
Objective: Learn to acquire, depreciate and dispose of P/A Read chapter,
learn vocabulary, do quick check M/C Problems: 1,2,3 modified, 4
modified, 5 modified, 15, 16
Feature Problem: Scott Lundry Bakery H/O
Various H/O and quizzes
** Exam #3 on Chapter 9

Chapter CC  Partnerships
Objective: Learn to account for p-ships
Problems: Various
Feature Problem: Review H/O Various
H/O and quizzes
** Exam #4 on Chapter CC

Chapter 12  Corporations – Stock and PIC
Objective: Learn characteristics of corporation and stock
Read chapter, learn vocabulary, do quick check M/C Problems:
1,2,3,4,5,6,13,14
Feature Problem: 27
Various H/O and quiz

Chapter 13  Corporations – R/E and Special Dividends
Objective: Understand dividends and R/E
Read chapter, learn vocabulary, do quick check M/C Problems:
1,2,3,5,6
Feature Problems: 24 & 25
Various H/O and quiz
** Exam #5 on Chapters 12 & 13
Chapter 14 Statement of Cash Flows
Objective: Learn the purpose and preparation of SOCF Read chapter, learn vocabulary, do quick check M/C Problems:
1,2,3,4,5,6,7,8,9,11,13,12
Feature problem: 17
Various H/O and quiz
** Exam #6 on Chapter 14

Chapter 16 Introduction of Management Accounting
Objective: Learn the basics of mgmt. acct. vs. financial acct. Read chapter, learn vocabulary, do quick check M/C Problems: 2,5,6,9,10,11,12,13,21
Feature problem: 20
Various H/O and quiz
** Exam #7 on Chapter 16

Chapter 19 Cost-Volume-Profit Analysis
Objective: Learn fix cost, variable cost, and breakeven concepts
Read chapter, learn vocabulary, do quick check M/C Problems:
1,2,4,5,6,12,15,16
Feature Problem: 20
Various H/O and quiz
** Tested on Final Exam

Comprehensive M/C Final Exam:
Scheduled: 9:20am class: Thursday, May 10 @ 8:00am
10:30am class: Monday, May 7 @ 8:00am
Learning Contract for Principles of Accounting II – Spring 2018

I have read and understand the course policy sheet and agree to abide by the following:  

1. I read and understand the class decorum statement as listed in the course policy sheet.  

2. I read and understand the attendance policy as listed in the course policy sheet. Furthermore, I recognize that missing even one class impairs my ability to get needed material from this course.  

3. I agree to bring to class every time the text and supplies as listed on the course policy sheet.  

4. I agree to make a good faith effort to complete my homework prior to class as noted in the course policy sheet.  

5. I understand there are no makeup exams or quizzes. If I cannot take an exam or quiz at the scheduled time, it is my obligation to personally speak with the professor to find a viable alternative. Failure to follow these instructions will result in a zero.  

6. I understand when the final exam is scheduled and will be available at that time.  

7. I understand that I must have earned at least a “C-” in ACC201 to be eligible to take this course.  

8. I understand I must get at least a “C-” in the class and at least a “D-” on the final exam to move to the next accounting class.  

9. I am committed to abiding by the course policy sheet and doing my best to be successful in this course.  

Signed __________________________ Date _____________

<table>
<thead>
<tr>
<th>Personal Information</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus address:</td>
<td>Class/year in school:</td>
</tr>
<tr>
<td>Cell phone number:</td>
<td>Major:</td>
</tr>
<tr>
<td>Email address:</td>
<td>Advisor:</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>High school &amp; graduation year:</td>
<td></td>
</tr>
<tr>
<td>High school activities:</td>
<td></td>
</tr>
<tr>
<td>College activities:</td>
<td></td>
</tr>
<tr>
<td>Summer job, hobbies:</td>
<td></td>
</tr>
<tr>
<td>Number one goal in life:</td>
<td></td>
</tr>
<tr>
<td>Experience</td>
<td>Date</td>
</tr>
<tr>
<td>-------------</td>
<td>------</td>
</tr>
<tr>
<td>1. Quiz 1</td>
<td></td>
</tr>
<tr>
<td>2. Quiz 2</td>
<td></td>
</tr>
<tr>
<td>3. Exam #1</td>
<td></td>
</tr>
<tr>
<td>4. Project</td>
<td></td>
</tr>
<tr>
<td>5. Exam #2</td>
<td></td>
</tr>
<tr>
<td>6. Quiz 3</td>
<td></td>
</tr>
<tr>
<td>7. Quiz 4</td>
<td></td>
</tr>
<tr>
<td>8. Exam #3</td>
<td></td>
</tr>
<tr>
<td>9. Quiz 5</td>
<td></td>
</tr>
<tr>
<td>10. Quiz 6</td>
<td></td>
</tr>
<tr>
<td>11. Exam #4</td>
<td></td>
</tr>
<tr>
<td>12. Quiz 7</td>
<td></td>
</tr>
<tr>
<td>13. Exam #5</td>
<td></td>
</tr>
<tr>
<td>14. Exam #6</td>
<td></td>
</tr>
<tr>
<td>15. Exam #7</td>
<td></td>
</tr>
</tbody>
</table>

| Attendance  | 0/100 | 0/100 | 700/800 |

| Subtotal – My Grade Before Final | 700/800 |
| Final | 100 |
| Final | 100 |

| Total - My Course Grade | 900/1000 |
The following links will be useful to accounting students and are available electronically on Professor Ligo’s faculty website at http://profligo.weebly.com/links.html

1. Westminster College Career Center - https://my.westminster.edu/ICS/Campus_Life/Campus_Groups/Career_Center


3. Pennsylvania Institute of CPAs (PICPA) - http://www.picpa.org/content/home.aspx

4. Ohio Society of CPAs (OSCPA) - http://www.futurecpa.com


6. Pennsylvania State Board of Accountancy - http://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx#VWCDEZW9Vs

7. NASBA’s CPA Exam info and links - http://nasba.org/exams/cpaexam/

8. AICPA’s CPA Exam info and sample tests - http://www.cpa-exam.org


13. LinkedIn profile instructions - https://university.linkedin.com/linkedin-for-students