Accounting 2
Introductory Accounting 2
Fall 2016

Instructor:
Howard J. Levine C.P.A.
Room BJ 102-C
818-937-2366
levinehj@lavr.edu

Student Drop-in (Office) hours:
Mondays and Wednesdays:
9:00 to 9:30
1:00 to 3:30
Tuesdays and Thursdays:
By appointment

Course Description:

Prerequisite: Completion of Accounting 1 or both Accounting 21 and 22 with a “C” or better. It is also highly recommended that you have a working knowledge of basic algebra.

Student Learning Outcome: Upon completion of this course, students will be able to perform basic managerial accounting functions.

Upon Completion of This Class You Will Be Able To:
♦ Understand and record transactions relating to corporate structure, dividends and accounting for equity transactions.
♦ Understand and record transactions dealing with long-term liabilities and investments.
♦ Prepare and understand the Statement of Cash Flows.
♦ Analyze financial statements.
♦ Understand and apply the basic concepts of managerial and cost accounting.
♦ Identify and apply different methods of budgeting.

Texts:
Available at the bookstore in a discounted package:
♦ Subscription to WileyPLUS (You may already have from Accounting 1)

Working Papers are available to download online from WileyPLUS. While the working papers are in the bookstore, if you have a printer available you do not have to purchase the working papers but, instead, can just print the ones you need.

Be On Time:
Class will always start promptly when scheduled. Be in your seat, ready to go, when class begins. Coming in late is not acceptable, will affect your learning and may adversely impact your grade.

Important Dates:
September 11th - Last day to drop the class without receiving a “W”.
November 20th - Last day to drop the class without getting a grade.
If you decide to withdraw from class you must drop by November 20th or risk an “F” grade.
Suggestions To Succeed:

- Get the telephone number of one or two reliable people in the class with whom you can exchange ideas, frustrations and help with the homework problems. This is the best way to master the class materials!

- Do the homework using the workpapers, pencil and eraser. After you do the homework check your answers at the WileyPlus site; you are allowed three attempts to get it right. Bring your written homework to class - do not just “look it up” on your phone or computer during class. Don’t just do the homework online to get credit - you will not master the materials that way!

- Use the WileyPlus web site for more than just homework. After reading each section do the practice exercises and the Do It! exercises for the chapter. There are also interactive tutorials, chapter reviews, simulations and videos. You paid for the WileyPlus - the more you use it the higher chance of success!

Grading:

- Examinations - 3 tests, 100 points each, you are allowed to drop (or miss) one. **No makeups!** ................................................................. 200 points
- Homework - 12 assignments worth 20 points each .................................................. 240 points
- Final Exam - Cumulative, open book ........................................................................ 200 points

**Total possible points** ........................................................................................................ 640 points

- A - 90% ...................... 576 to 640 points
- B - 80%................. 512 to 575 points
- C - 70% .................... 448 to 511 points
- D - 60% ............... 384 to 447 points

If you are very close between two grades (say a “B” and a “C”) the instructor reserves the right to give you the higher grade based on subjective factors such as class participation and tardiness. There is no extra credit or make-up work allowed.

An additional 30 points are available if you volunteer in the LAVC Service Learning Program (see attached). This must be finished and turned in to the instructor by **November 29th** or no credit will be given.

Finally:

Understand that you have made a commitment. You spent a lot of money to take this class and buy the books. The in-class lectures will teach you what you need to know, but only you can learn it. Completion of the homework is critical, and you must master one chapter to understand the next one. This is a 5 unit class, so expect to put in from five to ten hours outside of class time each week. There are no shortcuts; don’t get behind on the homework if you plan on doing well in this class!
**Statements From The School**

**Statement On Financial Aid:**

Financial Aid is available. Call 818-947-2412 or go to the Financial Aid Office in the Student Services Center, first floor. For more information visit [http://www.lavc.edu/financialaid/index.html](http://www.lavc.edu/financialaid/index.html)

**Statement On Access:**

Students with disabilities requiring classroom accommodations need to identify their instructors in private by the completion of the first day of class. They need to contact the SSD office and meet with a counselor right away. SSD is located in the Student Services Annex, Room 175 and their phone number is (818) 947-2681. The SSD office needs to send the instructor a memo that confirms the exact accommodations required by the student.

**Statement On Plagiarism and Student Conduct:**

Plagiarism is the use of others’ words and/or ideas without clearly acknowledging the source. When you incorporate those words and ideas into your own work, you must give credit where credit is due. Plagiarism, intentional or unintended, is considered academic dishonesty and is not tolerated.

Anyone found to be plagiarizing, including cheating on assignments or exams (such as coping or giving answers, using “cheat sheets, etc.) will 1) receive a non-droppable zero on the assignment and 2) be referred to the Vice President of Student Services for further disciplinary action, following due process.

For further information on plagiarism, visit [http://www.lavc.edu/writingcenter/handouts/plagiarism.html](http://www.lavc.edu/writingcenter/handouts/plagiarism.html) and refer to the Standards of Student Conduct and Disciplinary Action in the current Schedule of Classes and Catalog.

**Statement on Cell Phone Use:**

Cell phones are to be turned off (not silent mode, off) prior to entering the classroom. They are not to be used during class should be avoided during the breaks. Should you have a family or other issue that may require an emergency call during class time you should notify the instructor, who will make reasonable accommodations.

**Food and Beverage in Class:**

There should be no food or beverage in the classroom. This is not a cafeteria or fast food outlet, so be sure to finish all of your food and drinks, and dispose of the remains, before you enter the room.

**Statement on Marketing:**

The College strongly encourages you to continue your education. Consider pursuing a Certificate in Accounting and, ultimately, an AA degree. For the list of certificates and degrees you can obtain, go to [http://www.lavc.edu/programs.html](http://www.lavc.edu/programs.html). When an employer looks at a pile of resumes that accounting certificate may separate you from the pack and land you the job!
Class Calendar - Accounting 2  
**Fall, 2016**

<table>
<thead>
<tr>
<th>Date</th>
<th>Assignments</th>
</tr>
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<tbody>
<tr>
<td>8/30</td>
<td>Show up at class, Accounting 1 (Chapters 1 thru 12) review</td>
</tr>
<tr>
<td>9/1</td>
<td>Read Chapter 13 (Pages 606 to 628)</td>
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<tr>
<td>9/8</td>
<td>Read Chapter 14 (Pages 648 to 667)</td>
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<tr>
<td>9/13</td>
<td>BE14-1, BE14-2, BE14-4, BE14-6, BE14-8, E14-1, E14-2, E14-6, E14-8, E14-10, P14-1A, P14-4A, BYP14-7</td>
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<tr>
<td>9/15</td>
<td>Exam #1</td>
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<tr>
<td>9/20</td>
<td>Read Chapter 15 (Pages 684 to 718)</td>
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<tr>
<td>9/27</td>
<td>Read Chapter 16 (Pages 738 to 757)</td>
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<tr>
<td>9/29</td>
<td>BE16-1, BE16-3, BE16-4, BE16-6, E16-2, E16-4, E16-5, E16-6, E16-7, E16-8, E16-10, E16-12, P16-1A, BYP16-7</td>
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<tr>
<td>10/4</td>
<td>Read Chapter 17 (Pages 776 to 806)</td>
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<tr>
<td>10/6</td>
<td>BE17-1, BE17-2, BE17-3, BE17-6, BE17-9, BE17-13, E17-2, E17-5, E17-8, E17-12, P17-1A, P17-3A, P17-7A, BYP17-8</td>
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<tr>
<td>10/11</td>
<td>Exam #2</td>
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<tr>
<td>10/13</td>
<td>Read Chapter 18 (Pages 840 to 866)</td>
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<tr>
<td>10/18</td>
<td>BE18-3, BE18-4, BE18-5, BE18-7, BE18-9, BE18-11, BE18-12, E18-3, E18-4, P18-5, BYP18-7</td>
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<tr>
<td>10/20</td>
<td>Chapter 5 and 6 Review</td>
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<tr>
<td>10/25</td>
<td>Read Chapter 19 (Pages 892 to 916)</td>
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<tr>
<td>11/1</td>
<td>Read Chapters 20 and 21 (Pages 938 to 959 and 982 to 1001)</td>
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<tr>
<td>11/10</td>
<td>Exam #3</td>
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<tr>
<td>11/15</td>
<td>Read Chapter 23 (Pages 1074 to 1101)</td>
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<tr>
<td>11/22</td>
<td>Read Chapter 22 (Pages 1041 to 1045), Read Chapter 24 (Pages 1122 to 1151)</td>
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<tr>
<td>11/24</td>
<td>No Class!</td>
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<tr>
<td>11/29</td>
<td>BE24-1, BE24-2, BE24-3, BE24-8, E24-1, E24-2, E24-5, E24-7, E24-15, P24-1A, BYP24-7</td>
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<tr>
<td>12/1</td>
<td>Read Chapter 26 (Pages 1226 to 1250)</td>
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<tr>
<td>12/6</td>
<td>BE26-2, BE26-3, BE26-6, BE26-7, E26-2, E26-3, E26-6, P26-1A, BYP26-8</td>
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<tr>
<td>12/8</td>
<td>Review For Final</td>
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<tr>
<td>12/15</td>
<td>Final Exam</td>
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* Homework must be turned in on WileyPlus by 10:00 the night before it is due.  
* No credit for late work.  
* No extra credit.
Accounting 2 Student Questionnaire
Fall 2016
To be turned in at the end of the first class you attend

**About You:**

Your name: _____________________________________________________________

Your email address: _____________________________________________________

Employer name (if any): ________________________________________________

Your occupation: _______________________________________________________

**Describe any accounting or bookkeeping background you have:**


**Why are you taking this class?**


**How will this class help you to meet goals you have?**


**What are you sacrificing to make time for this course?**


**Aside from your grade, what will help you feel a sense of accomplishment at the conclusion of this course?**

