SYLLABUS

Instructor: Bill Schlaufman, CPA, MBA
E-mail: billschlaufman@adams.edu
Phone: (719) 580-4326
Address: PO Box 290
          Alamosa, CO 81101

COURSE DELIVERY:

Print-Based Correspondence Course

CREDIT HOURS:

Three Semester Hours

PREREQUISITES:

BUS 207 Principles of Accounting I

COURSE TIME LIMITS:

Minimum course time limit: Six weeks from date of enrollment.
Maximum course time limit: One year from date of enrollment.

COURSE MATERIALS:

Textbooks can be purchased from the Adams State University Bookstore. To order textbooks or obtain information about book titles, you may go to exstudies.adams.edu and click on the "Undergraduate" or "Educators K-12" icon. Click on the "Bookstore" link. Select "DISTLEARN" from the department menu. (http://adams.edu/students/sub/bookstore/)

Use Section Number: 1116 to order books from the Bookstore site. This should provide the correct textbook information and ordering options.

If you have questions, you can contact the Bookstore at 719.587.7981, e-mail Loretta Martinez at asubookstore@adams.edu, or send a mailed request to ASU Bookstore, 208 Edgemont Blvd. Suite 3140, Alamosa, CO 81101.

Required Textbook:

CATALOG DESCRIPTION:

This is the second of two Principles of Accounting courses covering financial accounting and is a continuation of BUS 207 Principles of Accounting I. Emphasis is placed on partnerships, corporations, long term liabilities, investments, cash flow statements, and analysis of financial statements. Managerial accounting, cost allocation, cost-volume-profit analysis, and budgets are also covered in this course. This is a hands-on course that requires preparation of entries and financial statements. Submission of homework is required.

STUDENT LEARNING OUTCOMES:

Upon completion of this course, the student will be able to:

- Understand Accounting for Partnerships, Corporations, including Limited Liability Corporations, Long-Term Liabilities, and Investments.
- Understand how to prepare a Statement of Cash Flows.
- Understand basic Financial Statement Analysis and Managerial Accounting.
- Score a C or better average on all course requirements. This requirement can be met through the combined average of all assignments and exams. The student will demonstrate knowledge learned based on all the material covered in the course.

COURSE REQUIREMENTS:

Reading Assignments and page number in textbook:

Chapter 12: Accounting for Partnerships and Limited Liability Companies, page 537
Chapter 13: Corporations: Organization, Stock Transactions, and Dividends, page 581
Chapter 14: Long-Term Liabilities: Bonds and Notes, page 623
Chapter 15: Investments and Fair Value Accounting, page 665
Chapter 16: Statement of Cash Flows, page 723
Chapter 17: Financial Statement Analysis, page 779
Chapter 18: Managerial Accounting Concepts and Principles, page 837
Chapter 21: Cost Behavior and Cost-Volume-Profit Analysis, page 965
Chapter 22: Budgeting, page 1015
Chapter 23: Performance Evaluation Using Variances from Standard Costs, page 1067

There will be assignments from the textbook after selected chapters. Each assignment will be worth 20 points.

There will be four exams each worth 150 points. Each assignment will be worth 20 points. The final exam, covering chapters 12 through 18 and chapters 21 through 23 is worth 200 points for a total of 1000 points possible. There will also be extra credit questions on the exams.
Copies of all graded assignments will be returned to the student by the instructor only if a self-addressed stamped envelope is mailed with the assignment to the instructor.

All written work is subject to plagiarism detection software review. Identified instances of cheating or plagiarism will follow the Academic Integrity statement in the Syllabus.

GRADE DISTRIBUTION AND SCALE:
In alignment with ASU academic policies, no D may apply to a major or minor field.

Grade Distribution:

<table>
<thead>
<tr>
<th>Exam #1</th>
<th>Chapters 12-14</th>
<th>150 points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam #2</td>
<td>Chapters 15-17</td>
<td>150 points</td>
</tr>
<tr>
<td>Exam #3</td>
<td>Chapters 18 &amp; 21</td>
<td>150 points</td>
</tr>
<tr>
<td>Exam #4</td>
<td>Chapters 22-23</td>
<td>150 points</td>
</tr>
<tr>
<td>Assignments</td>
<td>After selected chapters</td>
<td>200 points</td>
</tr>
<tr>
<td>Final Exam</td>
<td>Chapters 12-18, 21-23</td>
<td>200 points</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td><strong>1,000 points</strong></td>
<td></td>
</tr>
</tbody>
</table>

Grade Scale:

| 900-1,000 points | 90-100% | A |
| 800-899 points | 80-89% | B |
| 700-799 points | 70-79% | C |
| 600-699 points | 60-69% | D |
| 599 points and below | 59% and below | F |

ADA STATEMENT:

Adams State University complies with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act. Adams State University is committed to achieving equal educational opportunities, providing students with documented disabilities access to university programs. In order for a course to be equally accessible to all students, different accommodations or adjustments may need to be implemented. The Office of Disability Services (ODS) is located in Richardson Hall, Suite 3-100, by mail at 208 Edgemont Blvd., Suite 3-100, Alamosa, CO 81101, by email at odsd@adams.edu, or by calling 719-587-7746. They are your primary resource on campus to discuss the qualifying disability, help you develop an accessibility plan, and achieve success in your courses. Please communicate with them as early as possible; this can be in person, via email, or by phone. The Disability Services Coordinator shall either provide you letters to give to your professors for accommodations or email these letters out to you and your professors.
**ACADEMIC INTEGRITY:**

In accordance with Academic Policy 100-03-01, Adams State University, to preserve academic integrity, does not tolerate academic dishonesty (misconduct). Every student is required to practice and adhere to the principle of ACADEMIC INTEGRITY while undertaking studies at Adams State University. Students and faculty at Adams State University value academic honesty as a virtue essential to the academic process. Cheating, plagiarism, unauthorized possession or disposition of academic materials, or the falsification or fabrication of one’s academic work will not be tolerated.

Any offense may result in a zero for the exam, lesson, or exercise in question and may result in failure of the course. Please refer to the ASU Extended Studies Academic Integrity website for more information including the student handbook:  [Academic Integrity at Adams State University](https://www.adamsstate.edu/academic-integrity).

All written work is subject to plagiarism detection software review.

**STUDENT IDENTITY VERIFICATION:**

Adams State University utilizes a variety of methods to verify the identity of students enrolled in courses, including but not limited to: secure logins and pass codes, proctored exams, security questions, and other technologies and practices that are effective in verifying student identity. Some of these methods may incur an extra cost to students; associated costs will be outlined in the course syllabus, other University documents, and on the University website. Adams State University reserves the right to request additional government-issued documentation of identity from students for the purpose of ensuring that the person enrolled in the course is the person completing assignments, exams, and all other course requirements. Any student engaged in incidents of student identity fraud may face reprimand, disciplinary warning, a lowered or failing grade(s), and/or probation, or suspension from the course, academic program or University, or expulsion from the University.

**EXAMINATIONS:**

Please refer to the Guidelines for Proctored Exams and Submit your Exam Request Form three weeks BEFORE you plan to take the exam. Calculators may be used on all exams.