



# Business Division

## Accounting 2

### Section 0117 / Spring 2017

**Instructor: Charles V. Daniel**

**School Website: [www.wlac.edu](http://www.wlac.edu)**

**Class Hours: Monday / Wednesday  
2:30 p.m. – 5:00 p.m.**

**Address: 9000 Overland Avenue  
Culver City, CA 90230**

**Location: CE Building, Room 204**

**Instructor E-mail: [DanielCV@wlac.edu](mailto:DanielCV@wlac.edu)**

**Office Hours: Monday / Wednesday – 1:45 p.m. to 3:45 p.m. and Arranged  
Tuesday / Thursday – 5:00 p.m. to 6:30 p.m. and Arranged  
Online - Arranged**

**Location: CE Building, Room 211**

#### **Course Description (Section 0117 – Spring 2017)**

This course surveys the principles and practices used in accounting for partnerships, corporations, stocks, bonds, statement of cash flows, financial statement analysis, managerial accounting, manufacturing costs, variable and fixed costs, job order cost, process cost, standard cost, budgeting, product pricing, capital statement analysis, performance evaluation using variances from standard cost and differential analysis.

#### **Required Text (Section 0117 – Spring 2017)**

**Textbook:** Financial & Managerial Accounting, 6<sup>th</sup> Edition  
by Wild, Shaw, Chiappetta (McGraw-Hill Publishing © 2016)

**McGraw-Hill Connect:** <http://connect.mheducation.com>

**Course Objectives (Section 0117 – Spring 2017):**

Upon successful completion of this Spring 2017 (Section 0117) course:

- A. Students will be able to define general partnership characteristics, calculate capital accounts, and discuss the effects of liquidations.
- B. Students will be able to record accounting journal entries related to stock issuances; differentiate and record types of dividends; review accounting for income taxes; restate the rules of treasury stocks; identify the 4 special items of an income statement; and calculate basic and diluted earnings per share.
- C. Students will be able to calculate future value, and present value of an annuity.
- D. Students will be able to calculate the value of bonds, and record the journal entries associated with face value, discount, or premium bonds.
- E. Students will be able distinguish 3 types of investments—trading, available for sale, and held to maturity. They will be able to explain journals entries related to foreign currency transactions.
- F. Students will be able to interpret the operating, investing, and financial sections comprising the statement of cash flow; they will create statements of cash flow using both the direct and indirect methods.
- G. Students will identify and calculate common financial analysis ratios, and produce a horizontal and vertical analysis chart.
- H. Students will define the basic principles and terminology associated with managerial accounting.
- I. Students will explain the concepts and journal entries related to job order costing.
- J. Students will explain the concepts and journal entries related to process order costing.
- K. Students will be able to utilize cost value profit analysis to interpret the ideal level of business activity.
- L. Students will explain the fundamental concepts associated with budgeting.
- M. Students will be able to calculate the variances related to direct material, direct labor, and manufacturing overhead and identify the causes behind the variances.
- N. Students will review Securities and Exchange Commission regulations, Sarbanes-Oxley, PCAOB, and other accounting regulations.

**Student Learning Outcomes (SLO) – (Section 0117 – Spring 2017)**

- Course SLO (Section 0117 – Spring 2017):
  - A. Explain and apply the principle objectives and practices of proper internal control and/or evaluate ethical standards in a given business situation.
- Institutional SLOs:
  - A. Quantitative Reasoning: Identify, analyze, and solve problems that are quantitative in nature.
  - B. Technical Competence: Utilize the appropriate technology effectively for informational, academic, personal, and professional needs.
- Program SLOs:
  - A. Theme – Mathematical Operations; Financial Operations; Calculations  
  
Basic Math-Use formulas and mathematical tools to calculate and solve quantitative problems related to financial and accounting operations of a business workplace
  - B. Theme – Communication  
  
Communicate oral and written thought in a clear and organized manner to effectively inform, persuade and convey ideas in the workplace

**Course Requirements and Assignment Guidelines (Section 0117 – Spring 2017)**

- **Discussions**

You are required to engage in weekly “Discussions” of various subject related topics prepared and presented by me relative to the subject matter. Support your ideas. State your points and back them with facts or personal anecdotes. Stay on topic. Respond to each other’s comments in a respectful manner.

- **Exams**

Exams will be given regularly to ensure that you are keeping up with the readings and homework. Missed exams cannot be made up.

- **Homework**

Homework is primarily completed and submitted via the McGraw-Hill Connect software platform.

- **Other assignments, as listed below, will occur and serve to reinforce learning:**

- In Class “Discussions” and Responses
- Exams

- **Late Assignments**

Late assignments will NOT be accepted. You MUST get all assignments in prior to the established due date and time.

### Grading (Section 0117 – Spring 2017)

Exams (13 chapters & Final)	55%
Homework (13 chapters)	25%
LearnSmart (13 chapters)	15%
Participation and Attendance	5%
• TOTAL Course Percentage	<b>100%</b>

### Grading Scale (Section 0117 – Spring 2017)

90%	&	Over	=	A
80%	to	89%	=	B
70%	to	79%	=	C
60%	to	69%	=	D
Below 60%			=	F

## Class Policies (Section 0117 – Spring 2017)

### Attendance

Class attendance is mandatory. Students are expected to attend every class meeting, to arrive on time and stay throughout the class period. Excessive absenteeism and/or late arrivals may lower your grade. Students may be dropped from class for excessive absences or for failure to attend class the first day or during the entire first week of the class.

### Preparedness

You are expected to arrive to class on time. You should come to each class session prepared. You should have your books, binder, pens/pencils, any work that is due, and you should be prepared to discuss all readings/assignments.

### Cell Phones, iPods, etc.

Put them on vibrate and put them away when class begins! Although it may not seem possible, you can survive without talking and texting on your cell phone, or listening to your iPod, for two and a half (2 ½) hours. Talking and texting on cell phones not only distract you, but they are a distraction to the class as a whole and such disruptions will not be allowed.

### “Netiquette” and “Civilogue”

This semester, you will engage in a dialogue on various topics related to the class and the world around us. The term “netiquette” is a combination of the words internet and etiquette. The term “civilogue” is a combination of the words civil and dialogue. Both terms, as well as the words used to create them, are essential to the class. You may not agree with the views and opinions expressed by your peers, but you do not have the right to be disrespectful. Personal attacks, profanity, vulgarity and comments that are not productive additions to the conversation will not be allowed.

### Contacting Me

E-mail is the best and quickest way to contact me. Students are expected to ask questions and obtain help from me as your professor either via email and/or during office hours.

## College Policies (Section 0117 – Spring 2017)

### Academic Integrity (Plagiarism)

In accordance with code 9803.28, **academic dishonesty is prohibited and will not be accepted in this class.** Violations of academic integrity include, but are not limited to, the following actions: cheating on an exam, plagiarism, working together on an assignment, paper or project when the instructor has specifically stated students should not do so, submitting the same term paper to more than one instructor, or allowing another individual to assume one's identity for the purpose of enhancing one's grade. Academic dishonesty of any type, such as cheating or knowingly furnishing false information, by a student provides grounds for disciplinary action by the instructor or college. In written work, no material may be copied from another without proper quotation marks, footnotes, or appropriate documentation.

- **Plagiarism will result in a zero for the assignment, possible dismissal from the class and disciplinary action from the college.**

### Student Conduct

According to code 9803.15, disruption of classes or college activities is prohibited and will not be tolerated. Refer to the catalog and the Standards of Student Conduct in the Schedule of Classes for more information.

### Recording Devices

State law in California prohibits the use of any electronic listening or recording device in a classroom without prior consent of the instructor and college administration.

## Campus Resources

### Office of Disabled Student Programs and Services (DSP&S)

Heldman Learning Resources Center (HLRC), Room 119 | (310) 287-4450.

West Los Angeles College recognizes and welcomes its responsibility to provide an equal educational opportunity to all disabled individuals. The Office of Disabled Students Programs and Services (DSP&S) has been established to provide support services for all verified disabled students pursuing a college education.

### **Instructional Support (Tutoring) & Learning Skills Center**

Heldman Learning Resources Center (HLRC) | (310) 287-4486

Improve your reading, language, vocabulary, spelling, math fundamentals and chemistry knowledge with convenient, self-paced computer-aided courses in the Learning Skills Center. Increase your knowledge and learning success: sign up for tutoring in various college subjects.

### **Library Services**

Heldman Learning Resources Center (HLRC) | (310) 287-4269 & (310) 287-4486

The WLAC Library provides instruction on how to use the online catalog, periodical and research databases. In addition to a large collection of books, periodicals and videos the WLAC Library has course textbooks which students may use while in the Library. Web access is available in LIRL as well as meeting rooms.

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**E N D O F S Y L L A B U S**

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### **Student Acknowledgment**

(Please return this half sheet to the instructor)

“I \_\_\_\_\_, have completely read this syllabus and understand and agree to the course requirements of this Accounting 2 Section 0117 Spring 2017 course.”

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S i g n e d  
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