



INSTRUCTIONAL PACKAGE

ACC 202

Intermediate Accounting II

AY 2020-2021

INSTRUCTIONAL PACKAGE

Part I: Course Information

Effective Term: AY 2020-2021

COURSE PREFIX: ACC 202

COURSE TITLE: Intermediate Accounting II

CONTACT HOURS: 3

CREDIT HOURS: 3

RATIONALE FOR THE COURSE:

This course will complete your basic knowledge and understanding of financial accounting. You will be able to analyze transactions and do basic financial analysis.

COURSE DESCRIPTION:

This course covers the application of accounting principles and concepts to account evaluation and income determination, including special problems peculiar to corporations and the analysis of financial reports.

PREREQUISITES:

(Credit level ACC 201 Minimum Grade of C or Credit level ACC 201 Minimum Grade of TC)

***Online/Hybrid** courses require students to complete the DLI Online Student Orientation prior to completing an online course. The DLI Online Student Orientation can be found in WaveNet, under the My Student tab.

REQUIRED MATERIALS:

Please visit the Bookstore online site for most current textbook information. Use the direct link below to find textbooks.

[BOOKSTORE](#).

Enter the semester, course prefix, number and section when prompted and you will be linked to the correct textbook.

TECHNICAL REQUIREMENTS:

Access to Desire2Learn (D2L), HGTC's student portal for course materials.

WaveNet and D2L email access.

STUDENT IDENTIFICATION VERIFICATION

Students enrolled in online courses will be required to participate in a minimum of one (1) proctored assignment and/or one (1) virtual event to support student identification verification. Please refer to your Instructor Information Sheet for information regarding this requirement.

CLASSROOM ETIQUETTE:

As a matter of courtesy to other students and your professor, please turn off cell phones and other communication/entertainment devices before class begins. If you are monitoring for an emergency, please notify your professor prior to class and switch cell phone ringers to vibrate.

NETIQUETTE: is the term commonly used to refer to conventions adopted by Internet users on the web, mailing lists, public forums, and in live chat focused on online communications etiquette. For more information regarding Netiquette expectations for distance learning courses, please visit [Online Netiquette](#).

Part II: Student Learning Outcomes

COURSE LEARNING OUTCOMES and ASSESSMENTS*:

Unit #1

Materials Covered: Chapters 10 and 11

***Assessment(s):** Complete homework assignments.
Chapter Quizzes
Unit Test

Learning Outcomes:

1. Describe what it means to capitalize an expenditure.
2. Determine which costs might be included in the initial cost of equipment.
3. Explain what goodwill is and how it is measured.
4. Determine periodic depreciation using both time-based and activity-based methods and account for disposition.
5. Identify situations that involve a significant impairment of the value of property, plant, and equipment and intangible assets and describe the required accounting treatment.

Unit #2

Materials Covered: Chapters 13 and 14

***Assessment(s):** Complete homework assignments.
Chapter Quizzes
Unit Test

Learning Outcomes:

1. Define liabilities and distinguish between current and long term.
2. Account for the issuance and payment of various forms of notes and record the interest on the notes.
3. Characterize accrued liabilities and liabilities from advance collection and describe when and how they should be recorded.
4. Identify the underlying characteristics of debt instruments and describe the basic approach to accounting for debt.
5. Account for bonds issued at face value, at a discount, or at a premium, recording interest using the effective interest method or using the straight line method.

Unit #3

Materials Covered: Chapters 15, 18 and 20

***Assessment(s):** Complete homework assignments.
Chapter Quizzes
Unit Test

Learning Outcomes:

1. Explain the basis for each of the criteria used to classify leases.
2. Describe and demonstrate how the lessor and lessee account for all transactions associated with operating leases.
3. Describe the components of shareholders' equity and explain how they are reported in a statement of shareholders' equity.
4. Understand the corporate form of organization and the nature of stock.
5. Differentiate among the three types of accounting changes and distinguish among the retrospective, modified retrospective, prospective approaches to accounting for and reporting accounting changes.
6. Understand and apply the four-step process of correcting and reporting errors, regardless of the type of error or the timing of its discovery.

***Students – please refer to the Instructor’s Course Information sheet for specific information on assessments and due dates.**

Part III: Grading and Assessment

EVALUATION OF REQUIRED COURSE MEASURES/ARTIFACTS*

Students' performance will be assessed and the weight associated with the various measures/artifacts are listed below.

EVALUATION*

Tests	%
Assignments	%
Papers/Plans	%
Projects/Portfolios	%
Class Participation	%
Final Exam	%
<hr/>	
	100%

****Students, for the specific number and type of evaluations, please refer to the Instructor's Course Information Sheet.***

GRADING SYSTEM:

The Business Department has a seven day grading policy. Please note the College adheres to a 10 point grading scale A = 100 – 90, B = 89- 80, C = 79 – 70, D = 69 – 60, F = 59 and below. You must have your Dean's approval if changes in the scale are made.

Grades earned in courses impact academic progression and financial aid status. Before withdrawing from a course, be sure to talk with your instructor and financial aid counselor about the implications of that course of action. Ds, Fs, Ws, WFs and Is also negatively impact academic progression and financial aid status.

The Add/Drop Period is the first 5 days of the semester for **full term** classes. Add/Drop periods are shorter for accelerated format courses. Please refer to the academic calendar for deadlines for add/drop ([ACADEMIC CALENDAR](#)). You must attend at least one meeting of all of your classes during that period. If you do not, you will be dropped from the course(s) and your Financial Aid will be reduced accordingly.

Part IV: Attendance

Horry-Georgetown Technical College maintains a general attendance policy requiring students to be present for a minimum of 80 percent (80%) of their classes in order to receive credit for any course. Due to the varied nature of courses taught at the college, some faculty may require up to 90 percent (90%) attendance. Pursuant to 34 Code of Federal Regulations 228.22 - Return to Title IV Funds, once a student has missed over 20% of the course or has missed two (2) consecutive weeks, the faculty is obligated to

withdraw the student and a student may not be permitted to reenroll. **Instructors define absentee limits for their class at the beginning of each term; please refer to the Instructor Course Information Sheet.**

For online and hybrid courses, check your Instructor's Course Information Sheet for any required on-site meeting times. Please note, instructors may require tests to be taken at approved testing sites, if you use a testing center other than those provided by HGTC, the center may charge a fee for its services.

Part V: Student Resources



The Student Success and Tutoring Center (SSTC)

The SSTC offers to all students the following **free** resources:

- 1. Academic coaches** for most subject areas, **Writing Center Support**, and **college success skills.**
- 2. On-line student success and academic support resources.**

Visit the SSTC website: [Student Success & Tutoring Center](#) and visit the student services tab in your WaveNet account to schedule appointments using TutorTrac. For more information, call: SSTC Conway, 349-7872; SSTC Grand Strand, 477-2113; and SSTC Georgetown, 520-1455 or go to the [Online Resource Center](#) to access on-demand resources any time.

TECH Central – Student Information Center



TECH Central provides quality enrollment and collegiate guidance for students, faculty, and staff. Services include phone, walk-in, and online technical support for technology training and troubleshooting. Additionally, we offer support in Office 365, Outlook E-mail setup, and ID cards.

Phone: 843-349-5340

Email: techcentral@hgtc.edu

Text: 843-357-8552

TECH Talk (Live Chat): Located on the "Home" tab in WaveNet.

Website: [TECH Central Link](#)

Locations:

Conway Building 1100, Room 132D
Grand Strand Building 200, Room 136

Student Testing:

Testing in an **online/hybrid** course may be accomplished in a variety of ways:

- Test administered within D2L
- Test administered in writing on paper
- Test administered through Publisher Platforms

Further more tests may have time limits and/or require a proctor.

Proctoring can be accomplished either face-to-face at an approved site or online through RPNOW, our online proctoring service. To find out more about proctoring services, please visit the [Online Testing](#) section of the HGTC's Testing Center webpage.

The **Instructor Information Sheet** will have more details on test requirements for your course.

Disability Services:

HGTC is committed to providing an accessible environment for students with disabilities. Inquiries may be directed to Beth Havens, Director of Student Development on the Conway Campus Jaime Davis, Counselor/Advisor on the Georgetown Campus or Kristin Griffin, Counselor on the Grand Strand Campus. These individuals will review documentation of the student's disability and, in a confidential setting with the student, develop an educational accommodation plan.

Note: It is the student's responsibility to self-identify as needing accommodations and to provide acceptable documentation. After a student has self-identified and submitted documentation of a disability, accommodations may be determined, accepted, and provided.

Statement of Equal Opportunity/Non-Discrimination Statement

Horry-Georgetown Technical College prohibits discrimination and harassment, including sexual harassment and abuse, on the basis of race, color, sex, national or ethnic origin, age, religion, disability, marital or family status, veteran status, political ideas, sexual orientation, gender identity, or pregnancy, childbirth, or related medical conditions, including, but not limited to, lactation in educational programs and/or activities.

Inquiries regarding the non-discrimination policies: Students and prospective student inquiries concerning Section 504, Title II, and Title IX and their application to the College or any student decision may be directed to the Vice President for Student Affairs, Dr.

Melissa Batten, VP Student Affairs, Title IX Coordinator, Building 1100, Room 107A, Conway Campus, PO Box 261966, Conway, SC 29528-6066, 843-349-5228, Melissa.Batten@hgtc.edu. Employee and applicant inquiries concerning Section 504, Title II, and Title IX and their application to the College may be directed to the Vice President for Human Resources, Jacquelyne Snyder, VP Human Resources, Section 504, Title II, and Title IX Coordinator, Building 200, Room 212A, Conway Campus, PO Box 261966, Conway, SC 29528-6066, 843-349-5212, Jacquelyne.Snyder@hgtc.edu.

Title IX Requirements

All students (as well as other persons) at Horry-Georgetown Technical College are protected by Title IX—regardless of their sex, sexual orientation, gender identity, part- or full-time status, disability, race, or national origin—in all aspects of educational programs and activities. Any student, or other member of the college community, who believes that he/she is or has been a victim of sexual harassment or sexual violence may file a report with the college’s Chief Student Services Officer, campus law enforcement, or with the college’s Title IX Coordinator, or designee.

*Faculty and Staff are required to report incidents to the Title IX Coordinators when involving students. The only HGTC employees exempt from mandatory reporting are licensed mental health professionals (only as part of their job description such as counseling services).

<p>Inquiries regarding the non-discrimination policies:</p>	
<p>Student and prospective student inquiries concerning Section 504, Title II, and Title IX and their application to the College or any student decision may be directed to the Vice President for Student Affairs.</p>	<p>Employee and applicant inquiries concerning Section 504, Title II, and Title IX and their application to the College may be directed to the Vice President for Human Resources.</p>
<p>Dr. Melissa Batten, VP Student Affairs <i>Title IX Coordinator</i> Building 1100, Room 107A, Conway Campus PO Box 261966, Conway, SC 29528-6066 843-349-5228 Melissa.Batten@hgtc.edu _</p>	<p>Jacquelyne Snyder, VP Human Resources <i>Section 504, Title II, and Title IX Coordinator</i> Building 200, Room 212A, Conway Campus PO Box 261966, Conway, SC 29528-6066 843-349-5212 Jacquelyne.Snyder@hgtc.edu</p>