INSTRUCTIONAL PACKAGE

ACC 202
Intermediate Accounting II

Effective Term
2021-2022

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Part I: Course Information

Effective Term: AY 2021-2022

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/CO-REQUISITES:

(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 Orientation Video prior to enrolling in an online course.

REQUIRED MATERIALS:

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

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.
myHGTC and college 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

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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.
6. Characterize the accounting treatment of notes, including installment notes, issued for cash or for noncash consideration.

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*

*Varies – please see the Instructor Information Sheet for a breakdown of points/weighted assignments.

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

GRADING SYSTEM:

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. 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, and 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 tutors** for most subject areas, **Writing Center support**, and **college success skills**.
2.   Online **tutoring** and academic support resources.
3.   Professional and interpersonal communication **coaching** in the EPIC Labs.

Visit the Student Success & Tutoring Center website for more information. To schedule tutoring, contact the SSTC at sstc@hgtc.edu or self-schedule in the Penji iOS/Android app or at www.penjiapp.com. Email sstc@hgtc.edu or 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.

STUDENT INFORMATION CENTER: TECH Central

TECH Central offers to all students the following free resources:
1.   **Getting around HGTC**: General information and guidance for enrollment, financial aid, registration, and payment plan support!
2.   Use the Online Resource Center (ORC) including Office 365 support, password resets, and username information.
3.   **In-person workshops, online tutorials and more services** are available in Desire2Learn, Student Portal, Degree Works, and Office 365.
4.   **Chat with our staff on TECH Talk**, our live chat service. TECH Talk can be accessed on the student portal and on TECH Central's website, or by texting questions to (843) 375-8552.

Visit the Tech Central website for more information. Live Chat and Center locations are posted on the website. Or please call (843) 349 – TECH (8324), Option #2.

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 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 HGTC's [Accessibility and Disability Service webpage](#). The Accessibility and Disability staff 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.

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).

INQUIRIES REGARDING THE NON-DISCRIMINATION/TITLE IX POLICIES:

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.

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
EEO and Title IX Coordinator
Building 200, Room 212A, Conway Campus
PO Box 261966, Conway, SC 29528-6066
843-349-5212
Jacquelyne.Snyder@hgtc.edu