Southeastern University

Pre-Intermediate Accounting
ACTG 2241 – Spring 2012

Instructor: Professor Brian Dowis, CPA licensed in North Carolina

Text: None – Online Case Study

University Mission Statement: Southeastern, a dynamic, Christ-centered university, fosters student success by integrating personal faith and higher learning. Within our loving Pentecostal community, we challenge students to a lifetime of good work and of preparing professionally so they can creatively serve their generation in the Spirit of Christ.

Course Description: (Prerequisite – BUSI 2133) Pre-intermediate accounting provides an opportunity for a student to build on the concepts learned in Accounting I by successfully completing an accounting practice case. This involves all aspects of the accounting environment using a computerized accounting program. Normally taken at the same time student is taking BUSI 2233 Accounting II.

I. Purpose
This course is designed to maintain a student's understanding of financial accounting while they are taking managerial accounting courses. It is to serve as a review of basic financial accounting prior to taking Intermediate Accounting I, which requires a strong understanding of financial accounting. It also serves to introduce basic computerized accounting concepts prior to taking Accounting Information Systems.

II. Objectives
A. General Learning Objectives: This course seeks to:
  1. Provide an opportunity to apply the accounting principles learned to a simulated environment
  2. Demonstrate an entire accounting cycle from data entry to the generation of financial statements.
  3. Reinforce the basic financial accounting terms, concepts, and functions.
  4. Introduce some of the common terms used in accounting information systems

B. Specific Behavioral Objectives. As a result of the activities and study undertaken in this course, a student should be able to:
  1. Analyze computerized accounting methods and practices.
  2. Operate a computerized accounting system though one complete accounting cycle.
  1.

III. Topics
    A. Accounting Software
    B. Journal Entry Process and Audit Trails
    C. Adjusting, Closing, and Financial Statement Generation
    D. Inquiry and Analysis

IV. Instructional Procedures
    A. Accounting Simulation
    B. Discussion
    C. End of Module Questions / Exams

V. Responsibilities of Students
Information in each section will provide a framework for the next section. Students must commit to the following guidelines:

Preparation—the class discussion will mean little if text material is not read.

Promptness—late arrivals disrupt the class and adversely impact the decorum of the process.

Participation—it is each student's responsibility to share in the advancement of the group.

Presence—you are responsible to find out what was missed and what may be due in the next class session if you are absent You are also responsible to turn in items due on or before their due dates, even if you are not in class.

VI. Academic Policies
Academic Honesty—all academic dishonesty, including plagiarism, will be reported.

Course Material—material will be covered in class that is **not** presented in the textbook. Exams will cover this material as well as the assigned textbook material.

Exams—failure to take an exam on the assigned date will result in a ZERO for that test unless I approve the absence in advance or it is an emergency that is excused by the Academic Dean. If you travel on a school-approved organization, such as an athletic team, you are responsible for submitting required material prior to your departure or via email while traveling.

Cell Phones – May not be used during class. They should be turned off!

Other—all other academic policies are described in the Student Handbook.

VII. Evaluation

College level work is expected and will be necessary in order to earn a good grade. Accounting is not a math class. You cannot memorize formulas and then "plug and chug." Accounting is also not a history class. You cannot try to memorize facts the night before exams. Accounting is a practice! Students should plan on the following in order to succeed in this course:

- Read the material

- Actively participate in discussions

- Work the simulation

- Seek help if you still do not fully understand a concept or problem. The instructor is here for you.

A. Evaluation Activities
   1. Two evaluations in the simulation
   2. Printed Journal Entries

Evaluation I	100 points
Evaluation II	100
Journal Entries (for each module)	<u>500</u>
Total	<u>700</u> points

B. Grading Scale
   90% - 100%   A
   80% - 89%   B
   70% - 79%   C
   60% - 69%   D
   Below 60%   F

VIII. Course Schedule

<u>Due Date</u>	<u>Chapter / Topic</u>
Jan. 27	Module 1
Feb. 17	Module 2
Mar. 2	Module 3 and Mid-Project Evaluation
Apr. 6	Module 4
Apr. 27	Module 5 and Final Project Evaluation

IX. Class Attendance

Students are both expected and encouraged to attend classes regularly. **Attendance means arriving on time and being present in class with textbook, pencil/pen, and calculator.** The lack of attendance may affect a student's grade. For traditional fall and spring semesters, a student may miss a class without penalty equal to the number of times a class meets per week as follows:

1. If the class meets once a week a student may miss one class.
2. If the class meets two times a week a student may miss two classes.
3. If the class meets three times a week a student may miss three classes.

If a student's absences exceed the number of times a class meets per week, a professor may:

- Subject the student to a penalty of not more than one letter grade based on attendance alone.
- Recommend to the Vice President for Academic Affairs that a student with excessive absences be withdrawn from the course.

Being tardy to class also counts towards your absences. I track late arrivals as follows:

1. If the class meets once a week, each tardy is one-half of an absence

2. If the class meets two times a week, each tardy is one-half of an absence

3. If the class meets three times a week, each tardy is one-third of an absence

The last day to officially withdraw from this course is Tuesday, March 16, 2012. A Course Withdrawal form (available in the Office of the Registrar or on the University website under Academics/Registrar/Forms) must be submitted no later than 11:59 PM on March 16, 2012.

X. Students with Disabilities

Southeastern University is committed to the provision of reasonable accommodations for students with learning and or physical disabilities, as defined in Section 504 of the Rehabilitation Act 1973. If you think you may qualify for these accommodations, notify your instructor. You will then be directed to contact the Director of Academic Success at 863-667-5157.

XI. Official Communication Statement

Southeastern University requires all faculty, staff and students to use their Southeastern email address for official university communication. Students are required to check Southeastern email daily as they will be held accountable for all communications sent through this medium. Blackboard will be used as a secondary communicative medium.

When communicating using email, your message MUST be structured in business communication format. Use proper spelling, capitalization, punctuation, and paragraphing when presenting your message to me. If you do not show this type of care when you communicate with me, your message will not be recognized. In other words, I will not read or respond to your email.

XII. Course Evaluation

In order to help us to assess the effectiveness of our courses and instructors, <u>if you receive a course evaluation for this course, you are required to complete it.</u>

XIII. Final Exam Policy

Every professor is obligated to administer a final exam or hold an appropriate class during the regularly scheduled exam period.

Every student is obligated to take the final exam or attend that appropriate class during the regularly scheduled exam period.

Please plan accordingly and carefully for final exams. *You must not plan vacations, ministry appointments, weddings, airline flights, or any other similar activity or engagement that will conflict with the final exam schedule. Also, do not schedule any of these activities so close to your final exam that the commute to the activity conflicts with the final exam schedule.*

Final exams will be administered in the room where the class normally meets. Students with *more* than 3 exams scheduled on one day can petition the instructor and department chair/college dean to take one of the exams another day.

Consent to Comply

I _____ have read, understand, and
        Student's Name (print)

will keep in my possession the Course Syllabus for <u>ACTG 2241</u> (course code),

Southeastern University, Spring 2012. I understand that in compliance with the syllabus and the

<u>Student Handbook</u>, for both instructional and evaluation purposes, I may be responsible for

electronically submitting my written work to Turnitin®. With the affixing of my signature below, I

agree to comply to the terms therein.

_____
My Signature

_____
Date

Getting Started on <mark>Granite Bay Jet Ski, Level II</mark>

1. Navigate your Internet browser to: **www.pklsoftware.com**

2. On the left side of the home page is a list of software programs. Click on the Practice Set software program your Professor assigned your class to use and the Log In page will appear.

3. Purchase the rights to use the software by clicking on the **Purchase** button and completing the purchase process securely online through PayPal. You do not need to sign-up or register with PayPal to purchase a software program. Use a Credit Card to purchase the software in order to receive a Registration Code without a delay. Make sure your email address is entered correctly when purchasing. **Other payment forms such as a debit or check card can take up to 5 days to clear therefore delaying the Registration Code email.**

4. After purchasing, you will receive two emails. You will receive an email from PayPal containing a receipt. This email is labeled "Receipt for your Payment to PKL Software" in the subject line. You will also receive an email from PKL Software containing a **12 digit Registration Code**. The e-mail is labeled "Your PKL Software order" in the subject line. You will use this **12 digit Registration Code** to register.

5. Return to the Log In web page and click on the Register button. Read the License Agreement and click the Accept button. On the next page, enter the **12 digit Registration Code** and fill in the remaining items required. Make sure your email address is entered correctly. <mark>Your Course Code is DOWIS (it is case sensitive and has no spaces), enter it as well</mark>. Click the Submit Registration Data button. You are now a registered user.

6. Return to the Log In web page. Click the **Download Student Manuals** button. Click on the Introduction PDF icon. When the file has opened, click the print button and print the PDF document.

7. Return to the Log In web page. Enter your User Name/ID and the password you have chosen and click the Log In button. You are now ready to use the Practice Set program.

8. To begin the program, follow the directions in the Introduction Student Manual. Print additional Student Manuals when needed.

Disable any Pop-up Blockers installed on you computer. Disabling Pop-up Blockers allows you to print documents in any PKL Software program without complications caused by the Pop-up Blockers. To disable Internet Explorer's Pop-up Blocker, perform the following directions. This will not disable your Pop-up Blocker for any other web sites that you wish to view. For more information about disabling Pop-up Blockers, go to: http://www.pklsoftware.com/disabling_popup_blockers.htm

>1. Launch Microsoft Internet Explorer.

>2. In the Tools drop down menu, click on Internet Option.

>3. Click the Privacy tab and click on the Settings button under the Pop-up Blocker section at the bottom of the window.

>4. Enter http://www.pklsoftware.com in the space below Address of Web site to allow and then click the Add button.

>5. Click on the Close button to close the Pop-up Blocker Settings window and click on the OK button to close the Internet Options window.