

# UPPER IOWA UNIVERSITY - COURSE SYLLABUS

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## ACCOUNTING PRINCIPLES 2

\*\*\*\*\* PLEASE NOTE ASSIGNMENT FOR THE FIRST NIGHT \*\*\*\*\*

- Location:** UPPER IOWA UNIVERSITY 4601 - Hammersley Rd, Madison WI 53711
- Course Identification:** BA-202 - ACCOUNTING PRINCIPLES 2, 3 Credits  
A continuation of BA 201 with emphasis on accounting for liabilities, owner's equity and related revenue and expenses reported in financial statements of a business organization; and preparation and analysis and financial statements and an introduction to managerial accounting, including product costing systems and cost-volume-profit relationships are included in this course.
- Term:** Term 2, 2009-2010 School Year  
October 27, 2009 through December 15, 2009  
Tuesdays, 5:30 to 10:00 p.m.
- Professor:** Allan C. Baldwin, C. P. A.  
Cell Phone-608-770-7800  
Email – [baldwina@peacocks.uiu.edu](mailto:baldwina@peacocks.uiu.edu)  
Email – [abaldwin@dunham.express.com](mailto:abaldwin@dunham.express.com) (urgent, time sensitive only)  
Best time to call, evenings before 11:00  
Office Hours: By Appointment
- Biography:** Dunham Express, Controller  
The Guild, Inc., Controller  
Trails Media Group, Chief Financial Officer  
TDS Telecom, Associate Manager-Financial Analysis  
TDS Telecom, Associate Manager-Financial Systems  
American Communications Consultants, Accounting Manager  
Fitzpatrick & Roberts, S.C., Staff Accountant  
  
MBA-Finance, University of Wisconsin-Madison  
BA-Business Administration, Tabor College, Hillsboro, Kansas
- Texts:** *Required* - Carl S. Warren, James M. Reeve, Jonathon Duchac & (23rd Ed.) Accounting, South-Western College Publishing  
ISBN-10: 0-324-66296-3  
  
*Optional* - Carl S. Warren, James M. Reeve, Jonathon Duchac (23rd Ed.)  
Accounting - Work Papers, South-Western College Publishing  
  
*Optional* - Carl S. Warren, James M. Reeve, Jonathon Duchac (23rd Ed.)  
Accounting – Study Guide, South-Western College Publishing  
  
Please note that Excel templates and other resources may be found at the South-Western College Publishing resource website. This site will be discussed on the first night of class.
- Other Required Materials:** *Three-ring binder, twelve binder tabs and pencils.*

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- Objectives:**
- Identify organizational purpose for Statement of Cash Flows; calculate using indirect method. Compute present value of bonds issues; record purchase of bonds and amortization of related premium or discount accounts.
  - Illustrate and explain debt and equity financing; calculate earnings per share.
  - Describe and illustrate methods used to analyze financial statements; ratio, vertical and horizontal analysis.
  - Illustrate cost accounting concepts; compute contribution margin; breakeven analysis; and the budget process.
  - Analyze alternative capital investments and compute rate of return on investment.
  - Identify temporary differences between book and tax income and compute income tax liabilities.
- Readings:**
- See assignment schedule at the end of this syllabus.
- Quizzes & Exams:**
- Quizzes are noted on the schedule. Quizzes may be fill-in-the-blank, multiple choice, short problems, etc. Exams may be fill-in-the-blank, short answer, multiple choice, short problems, comprehensive problems, etc. Both will include topics from lectures, activities, text and assignments.
- Assignments:**
- FOR THE FIRST NIGHT – Read chapter 12 and 13, All other assignments will be provided the first night of class.**
- Doing the assignments is the only way you will know if you understand the concepts. Assignments also provide important practice of the concepts you do understand.
- Please complete your assignments using a pencil (so that you can easily make corrections) or use a computer. Solutions for the assignments will be provided online. Assignments will be quickly reviewed at the start of the class period in which they are due. Corrected assignments should then be placed in a three-ring binder. Tabs will be necessary, one for each chapter. Miscellaneous assignments should simply be placed at the back of the portfolio. This binder will be reviewed periodically the instructor during the course and reviewed and graded during the final exam. The grade will be based upon the completeness, accuracy and the overall neatness and appearance of the assignment portfolio.
- Special Assignments:**
- Please note the “Spec/Assignt's” column on the assignment schedule. These are special assignments. Solutions are not provided for these and they are to be handed in on the date due.

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### Skills:

Addresses the following goals established in the Accounting Major:

Goal 1 - Demonstrate accounting skills

Goal 3 – Explain the principles of finance

Goal 10 – Identify ethical business practices

Goal 11 – Explain the use of information systems in business

Addresses the following goals established in the Business Administration Major:

Goal 1 - Demonstrate accounting skills

Goal 3 – Explain the principles of finance

Goal 10 – Identify ethical business practices

Goal 11 – Explain the use of information systems in business

### Attendance:

Class attendance is very important. The course covers some difficult accounting material very quickly. Lecture and class activities will provide in-depth study of theory and practice, providing the tools necessary to complete the homework and prepare for the exams and quizzes. If you miss a class, it is your responsibility to contact the instructor or a fellow student prior to the next session to determine what was covered and if there are any changes to the assignments.

Class participation is an important component of the learning experience. Grading will be based on attendance, responsive answers to lecture questions, active participation in group activities and thoughtfully presented questions.

### Grading Criteria:

A	95.5 to 100	A-	92.5 to 95.5
B+	89.5 to 92.5	B	85.5 to 89.5
B-	82.5 to 85.5	C+	79.5 to 82.5
C	75.5 to 79.5	C-	72.5 to 75.5
D+	69.5 to 72.5	D	65.5 to 69.5
D-	60 to 65.5	F	<60

### Grades will be determined as follows:

QFQ's (Quick Feedback Quizzes)	0%
Assignment Portfolio	5%
Special Assignment(s)	13%
Class Participation	9%
Quizzes	25%
Midterm Exam	25%
Final Exam	25%

Extra credit will not be available.

**Missed/Late Assignments:** The grades for assignments that are late will be reduce at the discretion of the professor. Missed assignments will receive a grade of zero.

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**Missed/Late Exams/Quizzes:** If you are unable to take a scheduled exam or quiz it is important that you contact the instructor as soon as possible. The professor will make reasonable accommodations.

**Citations:** Encyclopedias of any kind, including the popular Wikipedia, are not primary sources and should not be cited or used in constructing academic papers at the graduate or undergraduate level. They can, however be useful to help gather some background information and to point the way to more reliable sources.

**Policies:** Cheating and plagiarism will not be tolerated. See college catalog.

*This syllabus is tentative and subject to change.*

# Appendix

Accounting 2													
Upper Iowa University													
Term 2, 2009-2010													
Assignments(23rd Edition)													
Date *	Reading/Lectures	Exercises						Problems		Special A's		Quizzes/Exams	
Week 1 October 27, 2009	Chapter 12, 13												
Week 2 November 3, 2009	Chapter 14	12-2	12-3	12-4	12-10	12-11		12-2B					
		13-2	13-3	13-4	13-5	13-14		13-4B					
Week 3 November 10, 2009	Chapter 16, 17	14-1	14-5	14-6	14-7	14-8	14-9	14-2B					Quiz Chapter 13
										13-3B			
Week 4 November 17, 2009	Chapter 18, 19	16-2	16-3	16-5	16-7	16-10		16-2B					Quiz Chapter 14
		17-2	17-5	17-6	17-9	17-11	17-17	TBD		14-2A			
Week 5 November 24, 2009	Chapter 20	18-2	18-3	18-9	18-11	18-12	18-13	18-2B	18-5B				Mid-term Exam
Week 6 December 1, 2009	Chapter 21, 22	19-1	19-4	19-7	19-8	19-9	19-15	19-2B	19-3B				
		20-1	20-2	20-3	20-4								
Week 7 December 8, 2009	Chapter 23	21-1	21-2	21-8	21-10	21-11		21-4B		19-3A			Quiz Chapter 19
		22-2	22-4	22-5									
Week 8 December 15, 2009	Final Exam	TBD											Final Exam

\* Date due for assignments or date of the exam or quiz.