



**Tech Prep Articulation Agreement
Between
University of Alaska Southeast (UAS)
and
Juneau School District (JSD)**

**Business Administration
School Year 2016-2017**

Purpose:

In addition to the general Tech Prep Agreement, the purpose of this articulation agreement is to outline the mutual understanding as we have agreed to the following process and criteria with respect to the program of Business Administration.

Course:

The school district program will follow a curriculum coordinated with the administration and faculty of UAS pertaining to the following course:

Accounting II

ACCT S122 Continuation of fundamental accounting principles. Covers accounting for receivables, uncollectible accounts, inventories, fixed assets, and intangible assets. Accounting for partnerships and an overview of corporate stock transactions are covered. Provides an introduction to cash flow statements and ratio analysis. **3 Credits (3+0) Prerequisite: ACCT S121 with B or better.**

Although teaching methods may differ, this course will be subject to the instructional objectives and outcomes of the attached UAS syllabus.


Administration:

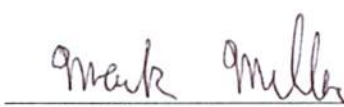
1. Students must have an overall 2.0 GPA to register for university credit.
2. It is recommended that course work be completed at a level of 3.0 GPA.
3. Students will successfully complete ACCT 121- Introduction to Accounting I with a minimum 3.0 GPA prior to enrolling in UAS – ACCT 122 – Introduction to Accounting II.
4. UAS faculty will, in collaboration with high school faculty, review graded exams at the end of the academic year in order to evaluate continued competencies.
5. UAS program chairs shall review and approve all course syllabi and related curriculum documents to ensure they replicate the UAS course. This includes standardized course syllabi, course objectives, textbooks, tools, equipment, and methods for evaluation.
6. To receive concurrent credit, the student will register for the Tech Prep course at the beginning of the term in which the competencies will be completed. Registration for yearlong courses will take place during the fall semester.
7. The UAS grade posted will be the UAS grade earned for the course and submitted by the district instructor.
8. Student grades will be submitted by 5:00 p.m. of the final day of the district semester at uaonline.alaska.edu.
9. Any change in instructor requires suspension of this addendum.

Maren Haavig

 John Blanchard, Assist. Professor 8/11/16
 School of Management Date
 University of Alaska Southeast


 Lesslie Knight, Instructor 5/16/16
 Business Administration Program Date
 Juneau School District


 Vickie Williams, Dean 8/11/16
 School of Management Date
 University of Alaska Southeast


 Mark Miller 5/25/16
 Superintendent Date
 Juneau School District

ACCOUNTING 122
Introduction to Accounting II
Spring 2015
Section JD1
Web-Based

Instructor: Julie Pierce, CPA
E-mail address: jmpierce@uas.alaska.edu
Contact: Via email
Office Hours: By appointment

Important Phone Numbers:

UAS Business Department
Juneau: Voice 796-6402
Fax 796-6383
Outside Juneau: Voice 1-800-478-9069 (toll-free)
Fax 1-877-465-6549 (toll-free)
UAS Computer Help Desk
Juneau 796-6400
Toll-Free 1-877-465-6400

Required Text:

Principles of Accounting: Tools for Decision Making (with WileyPlus access code)
Author: Kimmel, Weygandt, and Kieso
Edition: 5th
Publisher: John Wiley & Sons
ISBN: 978-1118566701

OR

Principles of Accounting: Tools for Decision Making – online learning
Author: Kimmel, Weygandt, and Kieso
Edition: 5th
Publisher: John Wiley & Sons

We will complete chapters 5, 6, 8-13.

Course Description:

Course covers the fundamentals of accounting to illustrate the analysis of business transactions. Journalizing, posting and preparation of trial balances and financial statements are covered. Adjusting entries, closing procedures and payroll are introduced.

Objectives:

After completing this course, the student will be able to:

Analyze and record business transactions

Prepare, explain, and interpret financial statements.

Demonstrate knowledge of basic accounting fundamentals and generally accepted accounting principles (GAAP).

Demonstrate knowledge of accounting for corporation, sole proprietorship and partnership forms of organizations.

Explain the advantages and disadvantages of

- Accrual versus cash basis accounting and
- The various forms of business.

UAS Competencies and Mission Statement

The mission of the School of Management is to provide quality business education while emphasizing managerial and leadership capabilities. To accomplish this, students will be exposed and evaluated on the following competencies throughout their studies at UAS: Communication, Quantitative Skills, Information Literacy, Information Technology, Professional Behavior, and Critical Thinking.

This course is designed to support the following UAS Competencies and Program Outcomes that a student is expected to master.

- **Competency in Communication:** Possess oral/written communications skills appropriate for professional entry level positions.
- **Competency in Quantitative Skills:** Recognize organizational contexts where quantitative analysis may provide useful insights; Selects and applies appropriate quantitative techniques; and formulate logical conclusions based upon analytical results.
- **Competency in Information Literacy & Computer Usage:** Understand the role of information technology in solving business and accounting problems.
- **Competency in Professional Behavior:** Be familiar with ethical and professional responsibilities; Recognize situations where ethical dilemmas occur and formulate appropriate effective, ethical strategies for dealing with those situations.
- **Competency in Critical Thinking:** Solve diverse and unstructured problems in unfamiliar settings; and evaluate data, exercises judgment, and assesses risks to solve real-world problems.

Course Expectations:

Time Requirements:

Students should allow 9 to 12 hours a week for this course. The general rule in education is student preparation time outside class should be approximately two to three hours for each credit. If your schedule does not allow this type of time commitment, I recommend you **NOT** take this class.

Course Length

This course is not an open date correspondence course. It is offered during an academic semester and specific due dates are given for your assignments. Students are expected to move through the course based on timeline given on the tentative assignment schedule. You can turn items in earlier but **NOT** later than the due dates.

Computer Requirements

Students must be familiar with and have access to the internet, email, sending attachments and Microsoft Word or Excel.

Prerequisites:

None

UAS Online

Course management will be via UAS Online. The URL is www.uas.alaska.edu/online. Go to UAS Online and find this course. Bookmark the course page. If you have any problems accessing UAS Online contact the UAS computer help desk. Numbers are listed on Page 1 of this document. All announcements and assignments will be posted on UAS Online. You can check for your grades on the online grade book on the course site.

Assessment Activities:

Discussion Board- Course Administration:

A discussion board will be setup on the course site. If you have questions that are general and others in the class would benefit from seeing the question and answer, please post them on the discussion board. This would be for questions that you would ask during class if this were a regular on-site class. However, if you have questions that are more personal (i.e. you would see the professor after class to discuss) please send an e-mail. Everyone in the class can see what is posted on the discussion board.

Graded – Discussion Board - Background Assignment:

The purpose of this assignment is for me to get some information on your background and also for you to find out who is taking the course with you. You will go to the discussion board on UAS Online and submit information that introduces you to your classmates and me. I would like you to include what town/city you live in and why you are taking the course. Complete by the due date and receive 10 points.

Graded – Discussion Board - Group Discussion Assignments:

There will be four group discussion assignments posted as a forum to the discussion board. They will be discussion exercises of textbook concepts and real world scenarios in a collaborative environment.

Homework Assignments and Quizzes on WileyPlus

For each chapter and appendix there will be graded homework and graded quizzes. Graded homework assignments and quizzes will be posted on WileyPlus. The graded homework and quizzes need to be submitted by the deadline. Each graded homework assignment and quiz will be worth 20 points. These are not group assignments. You are to do your own work! If you have questions either submit to the discussion board or contact me.

The access code that came with your textbook will allow you to register. Registration information will be posted in an announcement when classes start.

For graded homework you will be allowed 2 tries. You will receive full credit for work done by the due date. You will receive 50% credit for work done after the due date. When doing homework there is no time limit and you do not have to do all the homework in one sitting. The system will keep track of what homework you have completed and what you still need to work on.

For graded quizzes you will be allowed 1 try. In WileyPlus a multiple choice quiz will be posted for each chapter. Total points possible points for each chapter quiz is 20. You will only be able to go in once and must complete all questions within 1 hour. You will receive full credit for work done by the due date. You will receive 50% credit for work done after the due date. You may use your textbook; however, make sure you have finished all homework for that chapter and you are familiar with the topics in the chapter.

The assignment schedule provides the plan for the semester work and deliverable dates. I suggest you do all the assignments listed. Accounting is learned through practice not just reading about it.

Exams on WileyPlus:

There will be three timed exams scheduled during the semester each worth 100 points. The tentative assignment sheet includes the exam schedule and due dates. The exams will be available in WileyPLUS. Only one attempt will be available for exam questions and problems. Exams are due by no later than 11:00PM on the due date.

They will be open book exams and you may use your textbooks, other accounting literature and notes you took during class. These are not group exams, you may NOT use other people. You are to do your own work! Each chapter exam is worth 100 points.

General Due Date Information

All quizzes, graded assignments and take home exams are due by 11PM of the day listed on the tentative assignment schedule. Do not wait until the last minute to submit quizzes. Computer connection problems do occur. If the UAS systems have been down for an extended period I will post revised due dates.

Academic Honesty

Students are not to work together on anything that is handed in for a grade (quizzes and exams). These are individual assignments. You may email or call the instructor for guidance if needed. **Any violation of this academic honesty policy will result in a failing grade for the class.**

Grading (See assignment schedule for more detail)

Background Discussion Board Assignment	10
Group Discussion Board Assignment(4 @ 10 pts)	40
Graded Homework (8 @ 20 points each)	160
Quizzes (8 @20)	160
Chapter Exams (2 @ 100 points each)	200
Final Exam	100

Total Possible Points

670

Letter Grading

A.....	94 – 100%	A-.....	90 - 93.99%
B+.....	87 – 89.99%	B.....	84 – 86.99%
B-.....	80 – 83.99%	C+.....	77 – 79.99%
C.....	74 – 76.99%	C-.....	70 – 73.99%
D+.....	67 – 69.99%	D.....	64 – 66.99%
D-.....	60 – 63.99%	F.....	0 – 59.99%