Introductory to Accounting II (#27200)
Hunter College: Section #3615
Fall 2025 (Tues and Thurs. 5:30pm-6:45pm)

Instructor & Contact Info: **Mathew Rubin MS, CPA**
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Office Hours: Contact me for a Zoom Meeting (Friday 10:00am-11:00am), or after class In-Person on Tuesday or Thursday at 6:45pm

Course Structure: This is an in-person class, which means we will meet all class in-person at the designated days/times.

Required Material: Connect by McGraw-Hill, an online tool for learning and assessment. ***You will do the homework, reading and take the exams on Connect, so you must have access to the system.*** To purchase the Connect Textbook go to Brightspace and click on one of the assignments posted. You will then be able to purchase and register the textbook. Everyone must purchase the Connect version to do the homework, read the "Smart Book" and take the exams and do the exercises.
*A hardcopy of the textbook is optional: Fundamental Accounting Principles, 25rd Ed., by John J. Wild, and Ken W. Shaw, McGraw-Hill Irwin. (We will be covering chapters 10-17).

Blackboard: All important announcements and other materials will be posted on Brightspace. It is your responsibility to check the site regularly for the most up-to-date information about the course.

Course Prerequisites: ACC271 or department permission.

Course Objectives: Upon completion of this course, students will master basic concepts and procedures to account for long-lived assets, liabilities, partnerships, corporations, long-term corporate debt and long-term investments, as well as a thorough understanding of techniques used in financial statement analysis. The student will learn how to prepare and analyze the statement of cash flows.

Leaning Outcomes: By the end of the semester, students should be able to:

1) **Critical thinking**: Apply accounting analysis to problems in real world situations; understand current accounting events; and evaluate specific accounting policy proposals.

2) **Quantitative reasoning**: Use Generally Accepted Accounting Principles to prepare and analyze financial statements and related qualitative information.
Expected Learning Outcome in 272 for 2. For the three methods of depreciation (straight-line, double-declining balance, and units-of-activity), students should be able to distinguish between the three methods; they should be able to generate accounting depreciation entries for all three types and to propose scenarios where disposing of partially depreciated equipment results in a gain or loss.

3) **Problem solving**: Demonstrate an ability to apply authoritative accounting standards to solve real-world accounting and auditing problems (**Problem solving**)
Expected Learning Outcome in 272 for 3. For the indirect cash flow method, students should be able to identify and match entries for disposal of equipment to the cash flow from operations section; they should be able to explain how the indirect cash flow line item changes correspond with underlying entries (e.g. changes in retained earnings correspond to net income and dividend transactions) and critique the presentation of the information.

4) **Specialized knowledge**: Demonstrate mastery of the relevant topics and ethical judgment and consideration needed for licensure and success in the Public Accounting profession.

Expected Learning Outcome in 272 for 4. Based on current events related to corporations, students should be able to describe ethical dilemmas, discuss the pros and cons of various courses of action, and design their own action plan.

5) **Communication**: Explain accounting issues effectively in written and oral form using correct accounting logic, stating relevant accounting principles and rules.

Homework: You must complete reading and questions on "SmartBook" for each chapter on Connect, which will be graded. You must also complete all chapter assignments on Connect before the due dates, which will also be graded. Additionally, you are encouraged to do additional end-of-chapter Exercises in the textbook. A one-week grace period for all reading and assignments will be provided before you are penalized. No extensions will be given.

Exams: There will be two midterm assessment tests and the final assessment exam. Each midterm assessment test is worth 20% of your final exam, and non-cumulative, i.e., testing only three preceding chapters, and the final test is worth 35% of your final grade and it is ***cumulative***, i.e., testing all chapters. ***You must take all three tests to receive a final grade. No make-up tests will be given under any circumstances, so be sure not to miss any. Also all of the tests will be administered in class, so you must bring a laptop computer on the days of the exams.***

Attendance and Lateness: Students are expected to physically attend all classes and come to class on time. Class begins promptly at 5:30pm on and Tuesdays and Thursdays. Students will be permitted two excused absences before being penalized. Lateness (10 minutes or more late will be counted as a half-day of class missed).

Grading: Your grade will be determined on the basis of the following:

Class attendance/participation (discussions)	10%
Homework (Connect – SB & Assignments)	15%
Assessment test#1	20%
Assessment test#2	20%
Final Exam (cumulative)	35%
Total	**100%**

Use of Phones and Headphones are not permitted during the class time

Cheating on Quizzes or Exams will not be tolerated and will result in a failing grade in the class.

Hunter College Policy on Academic Integrity:

"Hunter College regards acts of academic dishonesty (e.g., plagiarism, cheating on examinations, obtaining unfair advantage, and falsification of records and official documents) as serious offenses against the values of intellectual honesty. The College is committed to enforcing the CUNY Policy on Academic Integrity and will pursue cases of academic dishonesty according to the Hunter College Academic Integrity Procedures."

ADA Policy:

"In compliance with the American Disability Act of 1990 (ADA) and with Section 504 of the Rehabilitation Act of 1973, Hunter College is committed to ensuring educational parity and accommodations for all students with documented disabilities and/or medical conditions. It is recommended that all students with documented disabilities (Emotional, Medical, Physical, and/or Learning) consult the Office of Accessibility, located in Room E1214B, to secure necessary academic accommodations. For further information and assistance, please call: (212) 772- 4857 or (212) 650-3230."

Hunter College Policy on Sexual Misconduct:

"In compliance with the CUNY Policy on Sexual Misconduct, Hunter College reaffirms the prohibition of any sexual misconduct, which includes sexual violence, sexual harassment, and gender-based harassment retaliation against students, employees, or visitors, as well as certain intimate relationships. Students who have experienced any form of sexual violence on or off campus (including CUNY-sponsored trips and events) are entitled to the rights outlined in the Bill of Rights for Hunter College.

a. Sexual Violence: Students are strongly encouraged to immediately report the incident by calling 911, contacting NYPD Special Victims Division Hotline (646-610-7272) or their local police precinct, or contacting the College's Public Safety Office (212-772-4444).

b. All Other Forms of Sexual Misconduct: Students are also encouraged to contact the College's Title IX Campus Coordinator, Dean John Rose (jtrose@hunter.cuny.edu or 212-650-3262) or Colleen Barry (colleen.barry@hunter.cuny.edu or 212-772-4534) and seek complimentary services through the Counseling and Wellness Services Office, Hunter East 1123.

CUNY Policy on Sexual Misconduct Link: http://www.cuny.edu/about/administration/offices/la/Policy-on-SexualMisconduct-12-1-14-with-links.pdf

Class Schedule Fall 2025

Date	Day	Topics and Chapters	End-of-Chapter Exercises
8/27	Tues	***Introduction and Orientation*** 10: Plant Assets, Natural Resources, and Intangibles	***Refer to Brightspace for specific assignments in Connect.**
8/29	Thurs	10: Plant Assets, Natural Resources, and Intangibles	
9/2	Tues	10: Plant Assets, Natural Resources, and Intangibles	
9/4	Thurs	10: Plant Assets, Natural Resources, and Intangibles	*TBA
9/9	Tues	11: Reporting and Analyzing Current Liabilities	
9/11	Thurs	11: Reporting and Analyzing Current Liabilities	
9/16	Tues	11: Reporting and Analyzing Current Liabilities	*TBA
9/18	Thurs	11: Reporting and Analyzing Current Liabilities	

9/23	Tues	Holiday – No Classes	
9/25	Thurs	12: Accounting for Partnerships	
9/30	Tues	12: Accounting for Partnerships	
10/2	Thurs	Holiday – No Classes	*TBA
10/9	Thurs	12: Accounting for Partnerships	
10/14	Tues	**Assessment Test #1 – Chapters 10-12**	*TBA
	13: Accounting for Corporations		
	13: Accounting for Corporations		
	13: Accounting for Corporations		
	13: Accounting for Corporations		
	14: Long-Term Liabilities		
	14: Long-Term Liabilities		*TBA
	14: Long-Term Liabilities		
	15: Investments		
	15: Investments		
			Holiday
	Assessment Test #2 Chapters 13-15		
	16: Reporting the Statement of Cash Flows		
	16: Reporting the Statement of Cash Flows		
	16: Reporting the Statement of Cash Flows		*TBA
	16: Reporting the Statement of Cash Flows		
	17: Analysis of Financial Statements		
	17: Analysis of Financial Statements		
T/B/A	***Final Exam – 5:20-7:20pm (tentative)***		To be determined.

!!!!! **This Calendar may be altered as circumstances may dictate. All changes will be announced in Class/Brightspace. Students are responsible for obtaining information on changes.**