

**Elmira Business Institute**  
**Student Syllabus: Principles of Accounting II (ACC102)**

**Prerequisites: Principles of Accounting I (ACC101)      Course Credits/Clock Hours: 3/60**  
**Course Delivery Mode: Residential**

**Course Description**

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This course is designed to focus on the details of accounting for receivables, fixed assets, investments, intangible assets, current liabilities, payroll, and long-term liabilities. The course will include topics in accounting for partnerships, limited liability companies, and corporations. (Lec/Lab/Ext/Total) (30/30/0/60).

**Student Learning Outcomes**

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Upon completion of this course, students will be able to:

- Estimate the write-off of uncollectible accounts using the Direct Method and the Allowance Method
- Manipulate and journalize bad debt expense using the Percentage of Sales Method and the Analysis of Receivables Method
- Journalize capital and revenue expenditures
- Apply interest and journalize entries associated with notes
- Calculate and journalize depreciation expense using the Straight-Line Method, the Units-of-production Method, and the Double-Declining Method
- Compare and journalize payroll withholdings and payroll tax expenses
- Demonstrate and journalize entries associated with partnerships: adding a partner, distributing income/loss, re-evaluation of assets and re-distribution of partnership equity, and liquidating a partnership
- Construct and journalize entries associated with a corporation: issuing common and preferred stock, issuing cash and stock dividends, and reacquiring Treasury stock
- Demonstrate and journalize entries for bonds: issued at face and premium/discount and interest expense and amortization of premium/discount

**Required Course Texts & Course Materials**

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Wild, John J. and Shaw, Ken W. Fundamental Accounting Principles, 24<sup>th</sup> ed.; McGraw-Hill Education 2019. ISBN 978-1-259-91696-0

**Supplemental educational learning materials may include and are not limited to**  
<http://ec.gov/edgar/searchedgar/companysea.ch.html>

**Assessment**

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Assignments and projects will be evaluated on a standard grading rubric. Practical and written examinations will be graded according to content; (multiple choice, fill-in-the blank, short answer, and/or practicum).

The instructor will endeavor to return student work product by the next official class period whenever possible. Essay and/or research projects will be returned as soon as all class projects have been graded.

***Student Homework Policy Statement***

Elmira Business Institute (EBI) syllabi contain assignments in alignment with the federal government's definition of appropriate, assigned homework for each credit hour. For each one-credit hour of classroom or direct faculty instruction, two hours of out-of-class student work will be assigned. (For example: A three-credit course will include an average of six (6) hours of homework each week.). For classes with laboratory or clinical work, a three-credit, four-hour class will include an average of six (6) hours of homework each week. For externships, each credit hour will include an average of three (3) hours of homework per week. Assignments are directly relevant to course objectives and learning outcomes and are included at the end of the syllabi. Each assignment will be graded and recorded by the instructor.

***Calculation of a Semester Credit Hour***

All coursework at Elmira Business Institute is measured in semester credit hours.

- One semester credit hour is equivalent to fifteen (15) clock (contact) hours of lecture.
- One semester credit hour is equivalent to thirty (30) clock (contact) hours of laboratory training.
- One semester credit hour is equivalent to forty-five (45) clock (contact) hours of externship.

***Definition of a Contact Hour***

One contact hour is defined as 50 minutes within a 60-minute period of instructional activities (lecture, lab, clinical, and externship). The student is required to devote appropriate time to preparation and study outside the classroom.

**Evaluation**

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<b>Assessment Type</b>	<b>% of Grade</b>
Attendance/Professionalism	15%
Examinations	45%
Project	10%
Homework	10%
Final Examination	20%
<b>Total</b>	<b>100%</b>

**Grading Scheme**

Numerical Average	Letter Grade	Quality Points
95-100	A	4.0
90-94	A-	3.7
86-89	B+	3.3
83-85	B	3.0
80-82	B-	2.7
76-79	C+	2.3
73-75	C	2.0
70-72	C-	1.7
68-69	D+	1.3
66-67	D	1.0
65	D-	0.7
Numerical Average	Letter Grade	Quality Points
0-64	F	0.0
Withdraw/Failing	W/F	0.0
Withdraw	W	----
Incomplete	I	----
Test Out	TO	----
Transfer of Credit	T	----

**Course Policies*****Behavioral Standards***

Students are expected to abide by all public laws; to comply with the regulations and policies of the College; and to demonstrate a positive attitude, diligence, and courteous conduct toward instructors, staff, and fellow students. Respect for others in terms of language, demeanor, and attention to others while they are speaking is expected.

The College reserves the right to dismiss or suspend students for conduct which impedes, disrupts, or interferes with the orderly and continuous administration and operation of the College or any unit of the College. Attending EBI is not a right; it is a privilege.

As a part of its mission to prepare students for careers in the business and healthcare world, EBI requires students to dress in a manner that will create a positive self-image. Inappropriately dressed students may not be permitted to attend classes. Students in College externships are required to follow the participating organization's dress code.

No cell phone use or Internet access is allowed in the classroom unless permission is granted by the instructor and usage is course appropriate.

No eating or drinking in EBI's classroom laboratories (medical, business or technology) and Library.

**Attendance Policy**

Attendance is mandatory and will be used when calculating participation/attendance. Class will begin promptly. Students who are late or absent are responsible to obtain lecture notes, assignments, and announcements after class, so as not to interfere with class time, or the work of fellow students. One of the first questions a potential employer will ask the Career Services representative about is student attendance. Your attendance in the classroom directly represents your quality of potential work.

Students who do not attend classes after missing 14 consecutive calendar days or who fail to attend classes on a regular basis will be administratively dropped by the College. Since attendance is also used to verify enrollment for financial aid purposes, it is important that students attend classes on a regular basis to avoid loss of financial aid eligibility (student loans) and federal and state grants.

**Make-Up Policy**

When a student is absent, that student is responsible for making up missed class work. Make-up tests or quizzes may be offered at the *instructor's discretion* via ONE-STOP at the Library, and it is the student's responsibility to arrange a time at the librarian's convenience. One-Stop tests and quizzes must be taken within one week of the date of absence; failure to make up work, quizzes, or exams in a timely manner may result in a 0 grade. There is no charge for make-up work.

Midterm or final examinations may only be made up with approval from the Campus Director/Dean and appropriate documentation.

**Academic Integrity/Plagiarism Rules**

Elmira Business Institute is committed to supporting its mission to provide an educational experience designed to develop professional competencies including developing habits of personal and professional integrity. The College expects all members of its community—students, faculty, and staff—to act honestly in all situations. Actions of academic dishonesty will not be tolerated. Academic dishonesty “is any form of cheating and plagiarism which results in students giving or receiving unauthorized assistance in an academic assignment or receiving credit for work which is not their own.” All students are expected to agree to a pledge of honesty concerning their academic work, and faculty is expected to maintain the standards of that code. If you think it may be cheating, it probably is.

***Please keep in mind that plagiarism includes:***

- Copying another person's work and claiming credit for it
- Failing to give credit—both a works cited and in-text citations are required for information you retrieved from another source whether or not it is a direct quotation
- Incorrectly citing a source
- Failing to use quotation marks for a direct quote
- Improperly paraphrasing—both the words and the structure of your writing must differ from your source

**Students will be given a complete policy the first day of class to review and sign.**

For questions about plagiarism or assistance at any part of the writing process, please visit the Academic Achievement Center or Library.

**Academic Support**

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***Private Instruction***

Elmira Business Institute promotes student and faculty private instruction. This student service is provided at no charge for students enrolled in a program. Private instruction is accomplished in the following way:

- Students should contact faculty members for scheduling private instruction.
- Mandatory private instruction scheduled by an administrator when necessary.

***Faculty Office Hours***

The Faculty Office Hours are posted outside the classroom door. This the first stop for help for assignments, study skills, or writing for any course.

***Academic Advising/Mentoring***

Academic advising/mentoring is provided to each student throughout the semester. Staff or Faculty mentors can facilitate student access to learning resources and answer basic questions regarding EBI academic programs and policies.

***The Library***

The Library supports the academic programs of the College and offers technology to assist student research in databases and on the Internet. A Librarian is available to assist in research and navigating our resources. Use the Library catalog (<http://ebi.scoolaid.net/bin/home>) to search for a book in the library, access databases and e-books, and find reference tools. Information is also available about community resources, including scholarships, part-time employment, child care, and transportation. Elmira Business Institute maintains a library of hundreds of volumes of reference materials and manuals for the students' use. This facility is used both for independent reading and for study. The Institution also provides its students with access to an e-library containing over 80,000 volumes and reference materials. The e-library is available to the students 24/7 by remote access. Available for students' use is a wide range of resource materials that include encyclopedias, unabridged dictionaries, almanacs, atlases, and many volumes directly related to subjects studied at Elmira Business Institute. Books for general reading are also included. The library is available to students during normal school hours.

**STANDARDS OF SATISFACTORY ACADEMIC PROGRESS**

The Satisfactory Academic Progress Policy ensures that all Elmira Business Institute students enrolled in a diploma and degree programs are maintaining satisfactory progress towards a successful completion of their academic programs. The criteria and standards contained in the policy are set to recognize academic achievements or to detect problems for which actions of early intervention and/or remediation can be taken. These standards apply to all students whether they are eligible for Title IV funding or not. The Satisfactory Academic Policy complies with the requirements of the federal and state regulatory guidelines and the accrediting commission.

Satisfactory progress standards are designed to assess academic progress for classes taken at Elmira Business Institute only and requires a both quantitative measurements and qualitative measurements. Students must maintain satisfactory progress toward the completion of their program.

The following criteria are used to determine whether or not a student is making satisfactory academic progress. These standards monitor whether a student meets the minimum quantitative and qualitative components. A student must be able to:

- Maintain a minimum cumulative grade point average (CGPA)
- Achieve the minimum incremental completion rate (ICR) and
- Complete the program within a maximum allowable time frame (MTF)

Failure to complete courses successfully for any reason will negatively affect satisfactory academic progress. Failing courses or withdrawing from courses could result in extending the length of educational program, the loss of financial aid and/or dismissal. It is important to understand how these situations will impact SAP at your next evaluation points. In order for a student to graduate, the minimum requirements are a CGPA of 2.0 and completion of all required coursework without attempting more than 150% of the credits/hours in the program.

The College determines that a student is maintaining satisfactory academic progress if the student meets or exceeds the quantitative and qualitative standards outlined below, based on the cumulative number of semester credit hours attempted.

A minimum of a “D-” is required to pass the course. Documentation will be housed in the student’s academic file. Although, this is the minimum passing grade. Students will need to meet the **Satisfactory Academic Progress** requirements.

### Course Schedule

<i>Lesson #</i>	<i>Topic(s)</i>
<i>1</i>	<b>Course Introduction</b> Review of EBI policies, including attendance, class procedures, and grading criteria. <b>Inventories and Cost of Sales</b> Determining inventory items and costs.
<i>2</i>	<b>Inventories and Cost of Sales (cont.)</b> Inventory costing under a Perpetual System <ul style="list-style-type: none"> <li>○ Specific Identification</li> <li>○ First in, First out</li> <li>○ Last in, First out</li> <li>○ Weighted Average</li> </ul>

<b>3</b>	<b>Accounting Information Systems</b> Technology, data processing, computer networks, enterprise resource planning, data analytics, cloud computing <b>Cash, Fraud, and Internal Control</b> <ul style="list-style-type: none"> <li>• Purposes and principles of internal control</li> <li>• Control of cash and equivalents</li> <li>• Liquidity</li> <li>• Banking activities as controls</li> </ul>
<b>4</b>	<b>Demonstration of student learning process.</b> Test 1 on lessons 1 – 3
<b>5</b>	<b>Accounting for Receivables</b> <ul style="list-style-type: none"> <li>• Valuing accounts receivable</li> <li>• Direct write-off and allowance methods</li> <li>• Notes receivable</li> </ul>
<b>6</b>	<b>Plant Assets, Natural Resources, and Intangibles</b> <ul style="list-style-type: none"> <li>• Cost determination, depreciation, expenditures, and disposal of assets</li> <li>• Cost determination and amortization of intangible assets</li> </ul>
<b>7</b>	<b>Demonstration of student learning process</b> Test 2 on lessons 5 – 6.
<b>8</b>	<b>Current Liabilities and Payroll Accounting</b> <ul style="list-style-type: none"> <li>• Known liabilities               <ul style="list-style-type: none"> <li>◦ Accounts payable</li> <li>◦ Sales Taxes Payable</li> <li>◦ Unearned Revenue</li> <li>◦ Short-term notes</li> </ul> </li> <li>• Payroll liabilities</li> <li>• Estimated liabilities</li> </ul>
<b>9</b>	<b>Accounting for Partnerships</b> <ul style="list-style-type: none"> <li>• Partnership formation</li> <li>• Partnership financial statements</li> <li>• Partner withdrawal</li> <li>• Partnership liquidation</li> </ul>
<b>10</b>	<b>Accounting for Corporation</b> Corporate formation, issuing stock, paying dividends
<b>11</b>	<b>Demonstration of student learning process.</b> Test 2 on lessons 8-10
<b>12</b>	<b>Reporting the Statement of Cash Flows</b> <ul style="list-style-type: none"> <li>• Basics of Cash Flow reporting</li> <li>• Cash Flows from Operations</li> <li>• Cash Flows from Investing</li> <li>• Cash Flows from Financing</li> </ul>
<b>13</b>	<b>Analysis of Financial Statements</b> Horizontal, vertical, and ratio analysis

	<b>Job Order Costing</b> <ul style="list-style-type: none"><li>• Material and labor cost</li><li>• Overhead cost</li><li>• Adjusting overhead</li></ul>
<b>14</b>	<b>Cost-Volume-Profit Analysis</b> <ul style="list-style-type: none"><li>• Identifying and measuring cost behavior</li><li>• Contribution margin and break-even analysis</li><li>• Cost-volume-profit analysis</li></ul> <b>Master Budgets and Planning</b> <ul style="list-style-type: none"><li>• Budget process and administration</li><li>• Operating, investment, and financing budgets</li><li>• Budgeted financial statements.</li></ul>
<b>15</b>	<b>Review of course in preparation for comprehensive final exam</b>
<b>16</b>	<b>Final comprehensive exam</b>

**Please note: Changes to the lessons may be made at the discretion of the instructor throughout the semester.**

*Revised February 2016 mzt, March 2017 aw, Revised July 2017 klp, Revised August 2018 klp, pm, Revised August 2019 em, Revised December 2019 drg,*



*E Portfolio for the Workplace Project*

**Directions:** Journalize the following transactions for your employer, Mr. Jones, who owns and operates Jones Construction Company. The company is both a merchandising company because it sells items and a service business because it provides excavation services. Mr. Jones likes to keep his revenue separated between sales and excavation revenue. Use the transaction numbers as the days of the month. Use your textbook as a guide. For journalizing, each correct account title is worth one point. Each correct amount is worth one point. See the rubric on page 4 for point values broken down by Chapter. You will be creating a straight-line depreciation schedule, a double-declining depreciation schedule, and an amortization schedule using Excel. The Depreciation Expense for each schedule, when calculated correctly for the five years, will be worth five points. The correct calculation of amortization for the last three months of the year is worth three points. The first nine months are displayed in the example.

**Chapter 9: Bad Debts Expense and QuickBooks Project (journalizing - worth 66 points)**

January

1. You deposit \$80,000 in the M & T business bank account to start your business.
2. You buy 24 doors from 88 Lumber Company on account and you pay \$500 for each door. You plan on selling them for \$1,000.
3. You sell 9 doors on account; \$1,000 per door is the sell price, to Ames Company. Sales tax is 8%.
4. Ames does not think it can pay in 30 days so Ames gives you a 60-day 12% note.
5. You sell 3 doors on account; \$1,000 per door is the sell price, to Dorset Company. Remember to include the 8% sales tax and remember that you originally purchased the doors for \$500 each.
6. Subsequent to sending the invoice, you discover Dorset has gone bankrupt. Use the allowance method to account for bad debts.
7. You decide to lend money to a friend, Jill Klein, \$500. She will repay you in 90-days, with 14% interest.
8. Ames paid the entire invoice including the interest. Journalize the payment. (See transaction #4)
9. Unexpectedly, Dorset decided to pay their invoice in full. Journalize receipt of payment. (See transaction #6)
10. Jill Klein paid her note with interest. (See transaction #7)
11. You sold 12 doors on account to Global Company, \$1,000 each. Remember to include 8% sales tax on the sale. Global immediately gave you a 60-day, 12% note.

**Chapter 10: Fixed Assets and Intangible Assets (journalizing - worth 20 points)**

12. Your company completed an excavation job for \$80,000 for United Health Services Hospitals, Inc. You mailed an invoice to UHS. Sales tax does not apply to the excavation job.
13. UHS paid the invoice within 30 days. Journalize the payment.

**Depreciation Schedules (calculations - worth 10 points)**

Your company is considering the purchase of a bulldozer for \$150,000 on January 14, 20XX (current year). The estimated useful life would be five years; the estimated residual value would be \$12,000. Using Excel, create a depreciation schedule showing Depreciation Expense for all five years using the straight-line method and the double-declining method. (See formatting example below)

- The Straight-Line Depreciation Schedule should look similar to this:

**Jones Construction Company**

## Straight-Line Depreciation Schedule

Depreciable Cost: (show calculation)

Depreciable Rate: (show calculation)

Annual Depreciation Expense: (show calculation)



Year	Depreciation Expense	Accumulated Depreciation, End of Year	Book Value, End of Year
1			
2			
3			
4			
5			

- Complete another Depreciation Schedule for double-declining depreciation.

January

14. You sign a contract with Milton Cat to purchase the bulldozer for \$150,000 on account. Journalize the purchase. You assure Milton Cat you will obtain a loan from the bank and the account will be paid in full in 30 days.
15. Your company goes to HSBC bank and takes out a loan for \$150,000 to buy the bulldozer. Journalize this transaction.
16. Pay Milton Cat the amount owed of \$150,000 for the bulldozer.

### Amortization Schedule (calculations - worth 3 points)

Using Excel, create an amortization schedule for paying the bulldozer loan: 5.5% interest over 30 years with monthly payments of \$851.69. Use relative formulas to complete the Excel Worksheet:

- Interest is multiplied by the Loan Balance and divided by 12 to get the monthly interest.
- The payment minus the Interest will equal the principal amount.
- The principal amount reduces the loan balance.
- The Loan Amortization Schedule should look similar to the following:

**Jones Construction Company**  
Loan Amortization Schedule

Month	Payment	Interest Rate	Interest	Principal	Balance of Loan
					150,000.00
January	851.69	0.055	687.50	164.19	149,835.81
February	851.69	0.055	686.75	164.94	149,670.87
March	851.69	0.055	685.99	165.70	149,505.17
April	851.69	0.055	685.23	166.46	149,338.71
May	851.69	0.055	684.47	167.22	149,171.49
June	851.69	0.055	683.70	167.99	149,003.50
July	851.69	0.055	682.93	168.76	148,834.75
August	851.69	0.055	682.16	169.53	148,665.21
September	851.69	0.055	681.38	170.31	148,494.91
October	851.69	0.055			
November	851.69	0.055			
December	851.69	0.055			

**Chapter 11: Current Liabilities and Payroll (journalizing - worth 74 points)**

January You purchase \$20,000 of siding from 88 Lumber Company on account.

17. You realize you cannot pay 88 Lumber in 30 days; you negotiate payment by issuing a 60-day, 12% note for \$20,000 to 88 Lumber Company.

March

18. The 60 days has passed . . . so, you pay 88 Lumber the amount owed on the note (and interest).  
 19. You issued a \$50,000, 90-day note to Milton Cat for a forklift. Milton Cat discounted the note at 15%. Record purchase of forklift.

June

18. The 90 days has passed . . . so, you write a check to Milton Cat for the amount owed on the note.  
 30. Make a journal entry to record the following payroll:

Salary distribution (Gross):		
Sales Salaries	\$63,400	
Officers Salaries	36,600	
Office Salaries	10,000	\$110,000
Deductions:		
Social Security Withholding	\$6,600	
Medicare Withholding	1,650	
Federal Income Tax WH	17,600	
State Income Tax WH	4,950	
Savings Bond Deductions	850	
Medical Insurance Deductions	1,120	32,770
Net Pay		\$77,230

30. Journalize the entry to record payroll taxes for social security and Medicare from the biweekly payroll. Assume employers are required to match the Social Security and Medicare withheld from employees.

July

15. Issue a check in payment of the liabilities for employee's federal income tax of \$17,600, social security of \$13,200, and Medicare of \$3,300. Federal Unemployment is .8% of gross and State Unemployment is 5.4% of gross. Assume no employee has reached the limits.  
 16. Issue a check for \$9,500 to the pension fund trustee to fully fund the pension cost for the month.  
 17. Journalize the entry to record the employee's accrued vacation pay, \$36,100.  
 18. Journalize the entry to record the estimated accrued product warranty liability, \$37,240.

**Chapter 12 - 14: Partnerships, Corporations, and Bonds (journalizing - worth 22 points)**

19. Joe Canter, a friend, offers \$20,000 in cash to become a partner in your business. You accept the \$20,000 offer. No adjustments need to be made to the assets prior to his admittance as a partner.

20. Due to liability issues and lack of cash, you and Joe determine it would be best to become a public corporation. Convert the equity accounts to common stock, no par value.

August

1. You and Joe decide to expand your business. Your company issues 25-year, \$2,000,000, 7% callable bonds dated August 1, of the current year, for cash of \$1,920,000. Journalize the issuance of the bond.

December

31. Journalize the accrued interest on the bond and amortization of the discount. Use the straight-line method for amortization of the discount.

**Rubric for Career Portfolio Project:**

	<b>Total Possible</b>	<b>Points Awarded</b>
Chapter 9 #1 - #11 Transactions	33 Account Names 33 Amounts  66 Total Points	_____ Account Names _____ Amounts  _____ Total Points
Chapter 10 #12 - #16 Transactions	10 Account Names 10 Amounts  20 Total Points	_____ Account Names _____ Amounts  _____ Total Points
Chapter 11 #17 - (July)#18 Transactions	37 Account Names 37 Amounts  74 Total Points	_____ Account Names _____ Amounts  _____ Total Points
Chapter 12 - 14 (July)#19 - (December)#31 Transactions	11 Account Names 11 Amounts  22 Total Points	_____ Account Names _____ Amounts  _____ Total Points
Depreciation Schedule: Straight-line	5 Total Points for completions of correct calculations using Excel	_____ Total Points
Depreciation Schedule: Double-declining	5 Total Points for completion of correct calculations using Excel	_____ Total Points
Amortization Schedule	3 Total Points for completion of correct calculations using Excel	_____ Total Points
	Total Possible Points: 195	_____ / 195 Points

The use of <http://www.plagiarismchecker.com/> was used on this assignment: Yes \_\_\_\_\_ No \_\_\_\_\_

### General Information about Composing a Case Analysis

In general, a case study analysis should be organized to deal with the following items:

1. Concise, chronological restatement of the history, background, and important facts of the situation.
2. Identification of major problem(s) and issues – clearly state what the problem(s) and issues are as you interpret the case.
3. Analysis of the problem(s) – list the factors contributing to the problem(s) you have identified; that is, identify why the problem exists.
4. Possible outcomes/solution(s) – State your recommendations for dealing with the problem(s) and issues you have identified.

Adapted from <http://pages.towson.edu/aclardy/ORG%20BEH%20SYL.htm>

### Alternate Rubric for Evaluating Case Analysis Case Analysis Evaluation 100 Points

	Above average	Average	Below average	Points
Proper Case Analysis Format (10 points)	Follows format successfully	Follows format most of the time	Does not follow format consistently	
Content – Analysis (35 points)	Gives own analysis beyond any study questions offered	Gives some analysis	Little to no analysis- only repeats case material	
Content – Support (30 points)	Offers concrete examples and relevant support	Needs more concrete examples and/or relevant support	Selects irrelevant or ineffective examples	
Organization- Effective, Persuasive (15 points)	Connects sentences and paragraphs logically to convey ideas clearly	Connects sentences/paragraphs logically on an inconsistent basis, but main ideas are discernible	Does not connect sentences/paragraphs logically – ideas are unclear	
Writing- Effective Style/Grammar/Mechanics (10 points)	Avoids irrelevant wordiness, jargon, clichés, and uses proper grammar, spelling, and punctuation. Uses professional tone.	Uses irrelevant wordiness, jargon, clichés. Need for more professional tone. Has several grammar, spelling, or punctuation errors.	Uses extensive wordy, redundant, and vague language. Overuses jargon and clichés. Makes numerous grammar, spelling, or punctuation errors.	

Adapted from [www.cpcc.edu/learningcollege/learning-outcomes/rubrics/rubric\\_for\\_case\\_studies.doc](http://www.cpcc.edu/learningcollege/learning-outcomes/rubrics/rubric_for_case_studies.doc)

## Career Readiness Assessment “CRA”   ☐Midterm   ☐Final

Student Name: \_\_\_\_\_ Course ID: \_\_\_\_\_ Instructor: \_\_\_\_\_

	Total Points	Excellent (16-20 points)	Good (11-15 points)	Fair (6-10 points)	Poor (0-5 points)
<b>Attendance</b>		The student arrives on time for the course, and stays for the duration of the class. Attends at least 90% of the class.	The student arrives on time for the course and stays for the duration of the course. Attends at least 85% of the class.	The student arrives late or does not stay for the duration of the class. Attends at least 75% of the class.	The student generally arrives late for the course, or stays for fewer than 65% of the class.
<b>Class Engagement (Initiative)</b>		Proactively contributes to class by regularly offering ideas and asking questions.	Proactively contributes to class periodically offering ideas and asking questions	Rarely contributes to class by offering ideas and asking questions.	Never contributes to class by offering ideas and asking questions.
<b>Listening Skills</b>		Actively listens when others speak during in-class activities. Incorporates the ideas of others in questions/comments.	Listens when others speak both in groups and lecture.	Does not listen in groups or lecture and is not engaged during class	Does not listen in groups and lecture. Interrupts or talks in class.
<b>Behavior</b>		Never displays disruptive behavior, respectful of others in actions and language, and cooperates in a classroom environment.	Rarely disruptive, partial participation in group activities	Occasionally disruptive, rarely participates in group activities.	Very disruptive with actions and language or never participates in group activities.
<b>Professionalism</b>		Always prepared for class, hands in work at beginning of class, and follows appropriate dress code. The student does not use electronic devices inappropriately.	Usually prepared for class, often hands in work at beginning of the class, and mostly follows appropriate dress code. The student rarely uses electronic devices inappropriately.	Rarely prepared for class, rarely hands in work at the beginning of the class, and rarely follows dress code. The student often uses electronic devices inappropriately.	Almost never prepared for class, excessively hands in work late, and does not follow dress code. The student excessively uses electronic devices inappropriately in the classroom.

Total Points: \_\_\_\_\_/100

**Professionalism Grade**  
**15%**





