

## Syllabus: Accounting 201/Fundamentals of Accounting— **SPRING 2015**

Bellevue College, Instructor: **Judith Paquette**

**(Item #5484, Section OAS)- ONLINE**

**(Item #5011, M/W: 12.30-2.40pm, C208) – ONLINE STUDENTS: let me know if you want to sit in on a class**

### **Contact:**

The **BEST** way to reach me is through **email**.

Office Mail Stop: D110 (Social Science Division: 425-564-2331)

Office Location: **C207G**

**Business Study Center: C207K**

Office Hours: **T/W/Th: 9.30 a.m. - 10.20 a.m and W: 10.30-11.20 a.m.** Or by appointment. Or drop in.

Office Phone: 425-564-2133

Email: **PLEASE USE CANVAS FOR ALL EMAIL.**

Direct email: [judith.paquette@bellevuecollege.edu](mailto:judith.paquette@bellevuecollege.edu)

Business & Economics Study Center: **C207K –my office is next DOOR!**

I monitor Canvas email on a daily basis on weekdays. If you do not receive a reply within 24 hours on a weekday, please resend your email or try calling by telephone. It is my intention to respond to you on a timely basis but sometimes with technology glitches and the large volume of email I receive, emails may not reach me quickly. Or just drop by my office.

**Canvas website (use WITH CLASS):** <https://bc.instructure.com>

**ONLINE HOMEWORK WEBSITE:** <https://mybusinesscourse.com/?code=1673-79188>

**Website:** <http://personal.bellevuecollege.edu/jpaquett/>

**Business Transfer Website:** <http://bellevuecollege.edu/business/transfer/>

**Prerequisites.** English 101 and Math 138 (or higher) with a C or higher. College level reading, writing, and basic math (through fractions, percents, probability, and Algebra). Working knowledge of Excel, Word or equivalent.

**Text.** Ferris,Wallace, Christensen, Financial Accounting, 2nd Edition (Cambridge, 2013) PURCHASE for \$65 (bookstore). OPTIONAL: Coursepack (bookstore), \$6 or print. Good to use with Powerpoint videos.

### **Course Requirements:**

<b>Yes, two hours for every hour spent in class!</b>	<b>Points</b>
<b>Introduction on Canvas – Go to Discussions and post and read and respond to others</b>	5
<b>Three Exams – Two multi-chapter exams plus a comprehensive final exam.</b>	300
<b>Three Practice Exams – discussion Forums</b>	15
<b>Chapter Reading Notes/Questions – Seven Chapter Assignments</b>	35
<b>Homework Seven Chapter Assignments – see schedule for due dates</b>	35
<b>Quizzes: Syllabus Quiz, Seven Chapter quizzes</b>	40
<b>Four Account Identification Drill Quizzes</b>	20
<b>Project: Monopoly!, including an Peer Review</b>	20
<b>Project: Financial Statement Analysis - due in 5 parts including reflections/lessons learned</b>	65
<b>TOTAL (Final results may be adjusted based on results in proctored exams)</b>	<b>Around 520</b>

**Grading:** The grade will be a numeric grade per BC guidelines.

<b>GRADE</b>	<b>POINTS</b>	<b>PERCENTAGE</b>
A	4.0	92-100
A-	3.7	90-91
B+	3.3	88-89
B	3.0	82-87
B-	2.7	80-81
C+	2.3	78-79
C	2.0	72-77
C-	1.7	70-71
D+	1.3	68-69
D	1.0	62-67
F	0.0	BELOW 62

*Extra Credit opportunities: I am an advisor for the Bellevue College Business Leadership Club (BLC), (check us out on [Facebook](#)). There will be events this quarter that you can participate in and write a short essay. See announcements for details.*

### **Expected time**

The Business Transfer Program prepares students for careers in business. All the courses in the program are second-year (200 level) courses that are **rigorous** and have many requirements.

For online classes, students are required to spend at least 50 hours on the course website and a total of 10 to 15 hours per week. An online class does not reduce any course requirements. Instead, it only offers you the flexibility of creating your own learning schedule. Make sure you manage your time well.

<b>Exams</b>	There will be THREE unit EXAMS given at BC main campus, at approximately the 4 <sup>th</sup> , 7 <sup>th</sup> , finals week. <b>Exam 1</b> covers Ch 1, 2, and 3 and <b>Exam 2</b> covers Ch 4, 5 and 6. The <b>Final</b> is comprehensive and covers Ch 1-7. Exams are <u>closed book</u> , but a 3" x 5" note card is <u>allowed, both sides</u> . No make-up exams are allowed, however, alternative exams may be scheduled on campus <b>ahead of the scheduled time with at least 72 hours prior notice</b> .
<b>Chapter Reading Questions</b> <b>SUBMIT ON CANVAS</b>	<b>Learn to read a textbook!</b> To prepare yourself for the chapter, you are required to answer a series of chapter reading questions. The answers to these questions must be in your own words. Do not copy verbatim from the textbook nor copy and paste from other sources. Prepare all your answers before you complete the assessment. Students have given feedback that these reading assignments help to understand the concepts. <b>Print out the questions in advance and be prepared as you read.</b>
<b>Homework</b>	Chapter homework assignments are due <b>Wednesday</b> (except for Chapter 1 & 2) and will be graded on a timely basis. Homework will be submitted via the online homework management system: MyBusinessCourse: <a href="#">URL:(listed above)</a> . <u>Keeping up with homework is vital to your success in this class!</u>  This is the minimum number of problems. You are strongly recommended to attempt more problems in your textbook. You can access solutions (if you live close to campus) in the C207K tutoring center.
<b>Chapter Quizzes</b> <b>SUBMIT ON CANVAS</b>	Chapter Quizzes are open <b>for a brief period of time</b> (see schedule). They may be taken twice and the highest score is logged. This accommodates for any technology glitches. They are 20 questions multiple choice and must be completed in 1 hour. You are allowed to take two quizzes per chapter during <u>designated times</u> . The best score will be logged. Remember, the quizzes come from an extensive test bank and they will be different every time that you take it.
<b>Practice exams</b> <b>SUBMIT ON CANVAS</b>	I issue practice exams. You will discuss the practice exams on <b>Canvas</b> . You will post a solution, check a solution (or more), and read all postings.
<b>Projects</b>	<ul style="list-style-type: none"> <li>• <b>Monopoly®!</b> – The game of Monopoly® is the ultimate Accounting game. After completing Chapters 1-3, we will play the game and prepare transactions and financial statements to determine the winner. Part of this assignment will include an online Peer Review.</li> <li>• <b>Financial Statement Discussion posting and response.</b> Students will select a company and perform analysis applying the information we have learned in class to a real company.</li> </ul>
<b>Email feedback</b>	Please use <b>Canvas</b> . Do not use my regular email unless you cannot get hold of me on <b>Canvas</b> . I monitor email on a daily basis on weekdays. If you do not receive a reply within 24 hours on weekday, please resend your email. If the Discussion area is popular, I will monitor it also.
<b>Helping you succeed</b>	The Business Transfer Program encourages you to make use of our study center (For summer, the <a href="#">Business &amp; Economic Study Center</a> is located at <a href="#">C207K</a> . Student tutors are available according to the schedule posted. You may use the study center to meet with your group or to interact with other students. Students find the study center to be extremely helpful to their success. <b>Read</b> lecture notes (PowerPoint slides), <b>Review</b> the textbook • <b>Study in groups</b> and <b>start early</b> on homework assignments and projects. <ul style="list-style-type: none"> <li>• Use <b>Discussion</b> as much as possible for your questions, this way, you may get answers faster from your classmates or the instructor. However, <b>Canvas</b> email is fine.</li> <li>• Homework assigned is a <b>minimum</b> and must be turned in <b>ON TIME</b>. You need to do much more (especially chapter review problems) on your own in order to succeed.</li> </ul>
<b>CHAT sessions</b>	Prior to exams, CHAT sessions will be scheduled from 8:00 to 10:00 pm on the Wednesday or Thursday before the exam weekend. I encourage all to participate.
<b>Standard of Behavior</b>	All interactions will be evaluated as to whether they are acceptable in the business environment. This includes interactions in the class, on online discussion forums, email communications, with the instructor, with fellow students, and in the community. Inappropriate communications include jokes and discussions your classmates find offensive, excessive messages, and other communications which would be typically deemed inappropriate in the workplace. The student will be informed and expected to comply with requests for change and improvement. <b>Please note that the instructor reserves the right to delete inappropriate communications from any public forums.</b>
<b>Student Code</b>	“Cheating, stealing and plagiarizing (using the ideas or words of another as one’s own without crediting the source) and inappropriate/disruptive classroom behavior are violations of the Student Code of Conduct at Bellevue College. Examples of unacceptable behavior include, but are not limited to: talking out of turn, arriving late or leaving early without a valid reason, allowing cell phones/pagers to ring, and inappropriate behavior toward the instructor or classmates. The instructor can refer any violation of the Student Code of Conduct to the Vice President of Student Services for possible probation or suspension

	<p>from Bellevue College. Specific student rights, responsibilities and appeal procedures are listed in the Student Code of Conduct, available in the office of the Vice President of Student Services.” The Student Code, Policy 2050, in its entirety is located at: <a href="http://bellevuecollege.edu/policies/2/2050_Student_Code.asp">http://bellevuecollege.edu/policies/2/2050_Student_Code.asp</a> Social Science policies can be viewed at <a href="https://bellevuecollege.edu/socsci/policies.asp">https://bellevuecollege.edu/socsci/policies.asp</a>.</p> <ul style="list-style-type: none"> <li>• Using a Cell Phone during an assessment for ANY REASON is considered cheating.</li> </ul>
<b>Affirmation of Inclusion</b>	Bellevue Community College is committed to maintaining an environment in which every member of the campus community feels welcome to participate in the life of the college, free from harassment and discrimination. We value our different backgrounds at BCC, and students, faculty, staff members, and administrators are to treat one another with dignity and respect.
<b>Code of Honor</b>	By being a student in this course you acknowledge that you are a part of a learning community at Bellevue College that is committed to the highest academic standards. As a part of this community, you pledge to uphold the fundamental standards of honesty, respect, and integrity, and accept the responsibility to encourage others to adhere to these standards.
<b>Overload</b>	By policy, our program does not allow instructors to overload (register more than the designated class limit) classes or register students in other classes to attend their own. It is also a violation of college and state policy to have any students in the class who are not registered.
<b>Public Safety</b>	The Bellevue College (BC) Public Safety provides personal safety, security, crime prevention, preliminary investigations, and other services to the campus community, 24 hours per day, 7 days per week. Their phone number is 425.564.2400. Public Safety is located in K100 and on the web at: <a href="http://bellevuecollege.edu/publicsafety/">http://bellevuecollege.edu/publicsafety/</a> for campus emergency preparedness information, campus closure announcements and critical information in the event of an emergency.
<b>Accommodations</b>	<p>The Disability Resource Center serves students with a wide array of learning challenges and disabilities. If you are a student who has a disability or learning challenge for which you have documentation or have seen someone for treatment and if you feel you may need accommodations in order to be successful in college, please contact DRC as soon as possible.</p> <p>If you are a person who requires assistance in case of an emergency situation, such as a fire, earthquake, etc, please meet with your individual instructors to develop a safety plan within the first week of the quarter.</p> <p>The DRC office is located in B 132 or you can call at 425.564.2498. Deaf students can reach us by video phone at 425-440-2025 or by TTY at 425-564-4110. Application information and other helpful links at <a href="http://www.bellevuecollege.edu/drc">www.bellevuecollege.edu/drc</a></p>
<b>Declare your business major</b>	If you intend to and have not already done so, declare your business major. Make sure you have consulted with an advisor and laid out your courses. The Business Transfer Program recommends that you join the Business Leadership Club facebook page which provides notices of application deadlines and business events. <b>To join search on Bellevue College Business Leadership Club (BLC). Or click on the link on my faculty website: <a href="http://personal.bellevuecollege.edu/jpaquett/">http://personal.bellevuecollege.edu/jpaquett/</a></b>
<b>Late Policy</b>	<p>No late Discussion posts will be accepted. No make-up quizzes will be allowed.</p> <p>An assignment received AFTER THE TIME THAT THE OTHERS HAVE BEEN submitted WILL BE CONSIDERED LATE AND LOSE 5 points! If the assignment is submitted in the next day, an additional 10% will be deducted. NO ASSIGNMENTS WILL BE ACCEPTED AFTER 1 SCHOOL DAY HAS PASSED. <i>Hint: If you think you'll have trouble with this policy, turn in your assignments one day EARLY. If you are going to be late/absent on a due date, upload your assignment to <b>Canvas</b>.</i></p>

### Learning Outcomes.

1. Identify the purpose and uses of financial accounting
2. Apply basic accounting principles and assumptions to business transactions
3. Employ double-entry bookkeeping to record and report on basic business operational transactions in an accounting system
4. Describe the impact of basic operating transactions on a business's financial position
5. Critically analyze a business's financial position and operational results
6. Discuss the origins of fraud and means by which a business may protect itself from it
7. Demonstrate business communications skills through a variety of assessments such as team assignments, oral presentations, and written documents

**My Advice:** This is a TIGHTLY-SCHEDULED and FAST-PACED course. The materials involve learning the language of business – accounting, and the transactions needed to track a business, and how to do a rudimentary analysis of a business. We have no time to take a break or revisit material – it is VERY HARD to catch up if you slack off. Having said that, please contact me EARLY if you need extra help and I will try to arrange this.

**My Background.** Judith Paquette, CMA (Certified Management Accountant, 2004), MBA: Golden Gate University, San Francisco, BS (California State University, Fresno)--major: Business, minor: Mathematics. 14 years of accounting and auditing industry experience with four companies, including two Fortune 200 companies: Industries included retail (Gottschalk's), semiconductor (Motorola), heavy duty trucking (PACCAR), wireless phone service (Western Wireless). Teaching since Fall 1997, fulltime since Fall 2002. *Why did I leave Corporate America?* Although I loved the work (and the pay!), I love teaching more.

**WITHDRAWAL POLICY** If you decide to drop the class, it's okay. Students who do not officially withdraw will have their grade calculated on the number of points earned divided by the total possible points assigned for the entire quarter. Please act responsibly and officially withdraw from any classes you choose not to complete. Unless you **formally** drop by the deadline (I think it's the end of the 7<sup>th</sup> week from the start of the quarter, but check the course schedule to be certain), you will receive an F grade, with 0.0 grade points. There may be a situation that warrants an NC grade, which does *not* put grade points on your record. If you reach this point, see me.

**Please note: THE LEGAL STUFF:** This syllabus was constructed as a tentative plan for how the course will proceed. A number of conditions and circumstances may arise which can alter the topics, schedule, activities, materials, etc. The faculty member reserves the option to make any changes, as she deems necessary.

**Tips to Improve your Understanding of the Course:** Do you know how to read a textbook? (I learned my 5<sup>th</sup> year of my Master's degree program. Don't wait until then; see my website for a few tips!) **WEBSITE:** <http://personal.bellevuecollege.edu/jpaquett/>  
Scroll down and Click on **Tips For Learning.**