

ACCT 202
FUNDAMENTALS OF FINANCIAL ACCOUNTING
Fall 2015

INSTRUCTOR	Jennifer Bor, CPA, CIA
Phone	707-955-5536 W 2:30-3:30pm, F 2:30-3:30 PM and by appt via Phone # above or if notified prior,
OFFICE HOURS	by Canvas Chat function
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PREREQUISITES

Acct 201 with C or better. College level reading, writing, and basic math (through fractions and percents). It is **ABSOLUTELY CRUCIAL** that you have a solid understanding of 201 material in order to be successful in 202!

Strongly Desired: Working knowledge of Excel, Word or equivalent, and PowerPoint or equivalent. Strong Algebra skills.

COURSE OBJECTIVES

The Student will be able to pick up any (domestic) Company's Financial Statement and assess that company's financial stability, cash flow prospects, & balance sheet as well as:

Describe the impact of basic investing and financing transactions on a business's financial position

1. Employ double-entry bookkeeping to record and report on basic business investing and financing transactions in an accounting system
2. Construct a report of a business's cash flows
3. Critically analyze a business's financial position, cash flows, and operational results
4. Employ time value of money theory in the analysis of long-term financial transactions
5. Demonstrate business communications skills through a variety of assessments such as team assignments, oral presentations, and written documents

REQUIRED MATERIALS

Textbook: Financial Accounting for Undergraduates 2E. Authors: Ferris, Wallace, Christensen

Software: Access to MSFT Excel, Word, and PowerPoint or suitable equivalents

Internet: Canvas for access to class materials and access to MyBusiesssCourse for online homework. See homework section below for further details.

Email Communication: with instructors must be done through student email accounts only or Canvas (**Canvas is best**).

Instructors cannot communicate with students about their course work or grades through student's personal email accounts. Please note that Canvas Email is the most reliable way to get a hold of me- as I am not regularly in the office to answer my phone.

HELPING YOU SUCCEED: a few things to help ensure your success that may seem obvious but I'm going to say anyway

- READ the chapter before starting the lectures
- READ the lecture notes (powerpoints) while **WATCHING** the lectures
- DO the homework and more practice problems. Hopefully from Acct 201 you learned the more you do the better.
- KEEP TRACK of the course schedule and KEEP UP – that last thing you want is to lose points for something silly like missing a due date or turning in an assignment.

WORKLOAD For online classes, students are required to spend **at least 50 hours** on the course website (over the entire quarter) and a total of 10 to 15 hours per week on the entire course. 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. Assigned due dates for material is specifically chosen to help guide your studying and keep you on track.

HOMEWORK ASSIGNMENTS There are homework assignments for each chapter to be done using the MyBusinessCourse online homework manager. You **must** have a textbook access code to do the Online (MyBusinessCourse) homework. Much of what you learn in this course is cumulative and if you fall behind it is very difficult to catch up. Whatever you do, don't fall behind.

EXAMS A total of three exams will be given, 2 midterms and a final based on lectures/text/other. Exam dates are included on the course schedule. Exams will primarily consist of a combination short answer, and/or workout problems. The score for any missed exam will be 0. After the exams are graded you are always welcome to schedule a meeting to review them in more detail if you wish. You are allowed 1 3x5" notecard for each exam HANDWRITTEN front and back to be turned in with your exam.

GRADING

The grading scale is as follows per Bellevue College guidelines:

Grades: % of points earned			
A (4.0) : 92-100%	A- (3.7) 90-91%	C (2.0) : 72-77%	C- (1.7) : 70-71%
B+ (3.3) : 88-89%	B (3.0) : 82-87%	D+ (1.3) : 68-69%	D (1.0) : 62-67%
B- (2.7) : 80-81%	C+ (2.3) : 78-79%	Below 62% is failing – F.	

Grades are based on your performance on the following items: Assignments turned in after within 10 minutes of due date will be given full credit. Anything over 10 minutes late are deducted 50%. Once I have graded the assignments, late submissions are not accepted. *YOU CAN ALWAYS TURN YOUR ASSIGNMENTS IN EARLY, especially if you know you will be working/out of town, etc close to or on the due date of an assignment.*

Class Breakdown	Points	% of Grade
Midterm 1	100	19%
Midterm 2	100	19%
Final	100	19%
Financial Statement Project (3 submissions)	90	17%
Introduce Yourself	5	1%
Instructor Conference	10	2%
201 Review Assignment	12	2%
Practice Final	10	2%
Discussion Forum (7 x 2 pts each)	14	3%
Reading Assessments (6 x 5 pts each)	30	6%
Homework (6 x 10 pts each)	60	11%
Total	531	100%

There are 7 assignments due for; discussion forum posts, reading assessments and chapter homework. Please note - your lowest score for reading assessments and homework will be dropped.

At the end of the quarter, if you score higher on your final than your lowest midterm score, I will replace your lowest midterm score with the average of your two highest exam scores ONLY if you have done the following related

- Completed all the required coursework
- Turned in all the required coursework ON TIME

Please refer to schedule within Canvas for all due dates of assignments, projects and exams.

Class Breakdown and Descriptions	Description
Student Check-in: Introduce Yourself and meet the class.	See the discussion in the Getting Started Unit for more details
Midterm 1- Friday or Saturday	<p>All exams are closed book and closed note except for one 3x5" notecard HANDWRITTEN both sides that you may use during the exam and must be turned in with the exam. THREE different time slots will be offered for each proctored exam, on Friday evening and 2 Saturday morning sessions, please check the Course Schedule Calendar for details. Make sure you SIGN-UP with ONE slot as soon as you can. No make-up exams are allowed, however, alternative exams may be scheduled on campus ahead of the scheduled time. You must schedule the exam and notify me at least 4 DAYS IN ADVANCE. See Canvas "Getting Started" module for specific instructions.</p> <p>If you are unable to make the scheduled times, you have to arranged your testing at an eligible testing center at your own cost.</p> <p>Note: If you do not live in the local area (distance over 100 miles), you may fill out the "Off Campus Proctor Exam Request Form" (posted under Getting Started folder), and fax the form to 425-564-3108 Attn:Jennifer Bor or SCAN EMAIL it to me. Must be completed at least 5 business days prior to scheduled exam. Once your request is approved, you may take the exams and final at your local area with an eligible testing center (fees may apply).</p>
Midterm 2 - Friday or Saturday	
Final-Comprehensive 8-12, Appendix 10a, Appendices E Friday or Saturday	
Practice Final	Details to come - must be submitted online via Canvas
Chapter Reading	Question sets provided in advance on Canvas for pre-study.
Discussion Forum	Must ask a question or respond to a question on the discussion forum. You can participate in the group discussion anytime before the due date for each chapter.
Homework	<p>Homework must be done using the MyBusinessCourse homework manager</p> <p>NOTE: if you took 201 online in 2015 (with Judith Paquette) then you will continue to use the same account login and password. See HW assignment for further detail</p>
Instructor Conference	This is for me to check-in and see how you are doing as well as determine if there is anything that can be done to improve your learning in the class.

Withdrawal from Class: College policy states that students must formally withdraw from a class by the end of the seventh week of the quarter (Registration Office, B125). If a student has not withdrawn by that date, an appropriate letter grade will be assigned for the course.

Hardship Withdrawal: Instructors may assign the grade of "HW" (hardship withdrawal) at their discretion in the event that a student cannot complete the coursework due to extreme and exceptional circumstances. Students may also contact the Enrollment Services office BEFORE grades are assigned in cases of hardship.

Failing and Incomplete Grades: If a student fails to complete all the required work for a course an instructor may assign the grade of Incomplete ("I"). The student must complete the coursework by the end of the next quarter, or receive the assigned letter grade (usually an "F"). Students who otherwise fail a course will receive a letter grade of "F."

Distribution of Grades: Grades will not be posted in the Social Science Division or in faculty offices, and secretaries will not give out grades. Students should access their grades through the BC Web site.

Policies Caveat: The instructor reserves the right to change any and all classroom policies as needed to meet instructional demands. Notification of changes will be made in the classroom and via the class website. Students are responsible for maintaining awareness of policies and changes.

Disability Resource Center (DRC): 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 us as soon as possible.

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.

The DRC office is located in B 132 or you can call our reception desk at 425.564.2498. Deaf students can reach us by video phone at 425-440-2025 or by TTY at 425-564-4110. Please visit our website for application information into our program and other helpful links at www.bellevuecollege.edu/drc

Affirmation of Inclusion: Bellevue 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 Bellevue College, and students, faculty, staff members, and administrators are to treat one another with dignity and respect. <http://bellevuecollege.edu/about/goals/inclusion.asp>

Division Statements: By enrolling in this course you acknowledge that you are a part of a learning community in the Business Transfer Program 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.

Student Code: 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 Dean of Student Services for possible probation or suspension from Bellevue College. Specific student rights, responsibilities and appeal procedures are listed in the Student Code of Conduct, available in the office of the Dean of Student Services and at [http://bellevuecollege.edu/policies/2/2050P_Student_Code_\(Procedures\).asp](http://bellevuecollege.edu/policies/2/2050P_Student_Code_(Procedures).asp)

If you are accused of cheating, stealing exams and/or plagiarism, there is a Bellevue College Student Discipline and Appeals Procedure (the right to due process) which you may pursue. Contact the office of Division Chair (D110), the Dean of Student Services (B231A) or the Associated Student Body (C212) for information regarding the appeals process.

- Cheating includes, but is not limited to, copying answers on exams, glancing at nearby exams, turning in assignments or papers that have been used in other classes, and giving or receiving help during an exam. Cheating also includes, but is not limited to, purchasing or selling notes, assignments or examination materials.
- Stealing includes, but is not limited to, taking the text, notes, exams, library books or other personal property of others without their permission. Stealing also includes, but is not limited to, taking an exam copy from the classroom without permission of the instructor.
- Plagiarism is presenting the words, ideas, and/or work of others as if it is an individual's own work. It includes, but is not limited to, using others' papers as one's own, including parts of published works without giving credit where credit is due, and paraphrasing the work of others without proper citation.
- If you choose to cheat, steal or plagiarize, the following actions will be taken:
- You may receive a failing grade for the course or a failing grade for that assignment, depending upon the instructor's judgment.
- A report of the incident may be forwarded to the Dean of Student Services. He/she may file the report in your permanent record and/or take further disciplinary action.
- If you feel you have been unfairly accused of any of the above, you may appeal. For a description of due process, see WAC 132H-120, available in the Dean's office.