

Syllabus: Accounting 202/Fundamentals of Accounting— WINTER 2015

Bellevue College, Instructor: **Judith Paquette**

(Item #5495, Section OAS)

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 (right by my office)

Office Hours: **T, W, Th: 10.30 a.m.-11.20 a.m Th: 1.30 p.m –2.20 p.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

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

I monitor 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: C207G

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

Homework website (use WITH CLASS): <https://mybusinesscourse.com/?code=1205-57036>

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

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

Prerequisites. Accounting 201 with a C or better. College level reading, writing, and basic math (through fractions, percents, and Algebra). Working knowledge of Excel, Word or equivalent.

Text. Ferris, Wallace, Christensen, Financial Accounting, 2nd Edition (Cambridge, 2013) PURCHASE for \$65 (bookstore). Coursepack (bookstore), \$6.

Course Requirements:

Yes, two hours for every hour spent in class!		Points
Introduction on Canvas – include picture & make replies for FULL POINTS		5
Three On Campus Exams – Two multi-chapter exams plus a comprehensive final exam.		300
Three practice exams		15
Quiz: Syllabus Quiz and Six Chapter quizzes – based on homework		35
Drill: Unit Account Identification drills		15
Homework - Seven Chapter Assignments – done online at MyBusiness Course (see link above)		35
Participation - In-class TEAM assignments--handouts/assignments (including homework presentations)		5
Mini Projects: (Accounting 201 review and Retirement Lab)		15
Project: Financial Statement Analysis/Audit - due in 5 parts including reflections.		70
Participation: Two post exam phone or in-person conferences with instructor		10
TOTAL (Final results may be adjusted based on results in proctored exams)		Around 500

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

GRADE	POINTS	PERCENTAGE
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 Business Leadership Club, (check us out on Facebook). There will be events during the quarter that you can participate in and write a short essay. See Facebook (Bellevue College BLC) for announcements.

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.

Successful students spend at least **fifty five hours online**. Make sure you manage your time well.

Exams	<p>There will be THREE ON CAMPUS EXAMS given, at approximately the 4TH, 7TH, AND 12TH weeks of the quarter. See People/Groups for Exam schedule and signups. Each exam has three possible sessions (Friday night, and Saturday).</p> <p>Early exams may be arranged in the advance with the instructor. IN GENERAL, NO MAKE UP EXAMS WILL BE GIVEN.</p> <p>Exam 1 covers Ch 9 and Ch 10, and Ch 10 Appendix A, Exam 2 covers Ch 11 and Appendix D (back of text), and the final is comprehensive. Exams are <u>closed book, closed notes, although you are permitted one 3" by 5" notecard, front/back.</u></p>
Remote Exams	This class requires THREE proctored on campus exams (including the final). If you do not feel you can take on campus exams, please DROP this class. However, if you live more than 100 miles away, you can arrange to take your exam at an approved testing center. Please immediately submit an Off Campus Request for Proctor.pdf.
Chapter Quizzes	You will be given an open book multiple choice (5 point quiz) following each chapter on Canvas . You may have two attempts to complete this quiz but the questions may not be the same if you retake the quiz. The highest score will be kept.
Chapter Questions	Learn to read a textbook! To prepare yourself for the chapter, you are required to answer and submit Chapter Reading Questions. We will use the Chapter Questions to start the discussion and you will submit your own answers, plus an answer to key questions created by your classroom team. This is designed to help you really read the textbook, so that you will get more out of the material and more out of the class discussion. Use your own words and don't hesitate to include a unique example. Read a page or paragraph, and put it into your own words.
Homework	You must have a Textbook Access Code to do the Online (MyBusinessCourse) Homework. To obtain this, you will need either to purchase your textbook new, or purchase the access code separately. See page one of this syllabus for link to the online homework. Please check immediately to assure that you have access to the homework. Chapter homework assignments are listed on the Homework Schedule (see <i>Welcome Page</i>) for your reference. You will do all homework on the MyBusinessCourse website.
Practice exams	I issue practice exams. You will discuss the practice exams on Canvas . You will post a solution, check a solution (or more), and read all postings.
Computer Lab	You will be assigned a computer lab for applying the principles of the time value of money. You will estimate your retirement needs and calculate how to get there. It is NEVER too early to start planning!
Projects	<ul style="list-style-type: none"> • Accounting 201 Review (Cornelian Window Washing) and Peer Review, AND A Computer Lab– It is imperative that you come to Accounting 202 with a strong foundation. This first project will give you a good review. • Financial Statement Analysis – more on this later. NOTE: This is a GROUP PROJECT although there is opportunity for some individual scores. The project will be submitted in 3 parts BOTH online AND in paper.
Email feedback	I will 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.
Student Absences:	Sometimes, students feel that online classes require less involvement than on campus classes. This is not true for the 200 level classes. Please note that there are weekly deadlines on Sunday, Monday, Thursday, and Friday, as well as the occasional other deadline.
Helping you succeed	<p>The Business Transfer Program encourages you to make use of our study center (The Business & Economic Study Center located at C207K. 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.</p> <p><i>Listen to the YouTube</i> lectures (students say they help, see link in Modules), (print out the PowerPoint slides, under Files), <i>Review</i> the textbook. • <u>Study in groups</u> and <u>start early</u> on homework assignments and projects.</p> <ul style="list-style-type: none"> • You can use the Questions About this Class Discussion on Canvas to post questions that your class mates or I can answer. • Homework assigned is a <u>minimum</u> and must be completed <i>ON TIME</i>. You need to do much more (especially chapter review problems) on your own in order to succeed.

Review sessions	Prior to exams, if desired, online review sessions may be scheduled. Please let me know right away if this is of interest to you. You will drive the review sessions, not me. When your questions cease, the session will end.
Standard of Behavior	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. Please note that the instructor reserves the right to delete inappropriate communications from any public forums.
Student Code	<p>“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 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.”</p> <p>The Student Code, Policy 2050, in its entirety is located at: http://bellevuecollege.edu/policies/2/2050_Student_Code.asp Social Science policies can be viewed at https://bellevuecollege.edu/socsci/policies.asp .</p> <ul style="list-style-type: none"> • Using a Cell Phone during an assessment for ANY REASON is considered cheating.
Affirmation of Inclusion	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.
Code of Honor	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.
Overload	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.
Public Safety	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: http://bellevuecollege.edu/publicsafety/ for campus emergency preparedness information, campus closure announcements and critical information in the event of an emergency.
Accommodations	<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 www.bellevuecollege.edu/drc</p>
Declare your business major	If you intend to and have not already done so, <u>declare your business major</u> . Make sure you have consulted with an advisor and laid out your courses. The Business Transfer Program recommends that you join the <u>Bellevue College Business Leadership Club (BLC) Facebook</u> page which provides notices of application deadlines and NEWS from the Business Leadership Community (our CEO keynote speaker in the Fall and find out about FREE workshops to prepare for the Univ. of Washington Writing Skills Assessment (35% of your acceptance is based on this score).

Late Policy	No late Discussion posts will be accepted. No make-up quizzes will be allowed. An assignment received AFTER THE TIME THAT THE OTHERS HAVE BEEN COLLECTED 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.</i>
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Learning Outcomes. 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:

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

This is a TIGHTLY-SCHEDULED and FAST-PACED course, and will feel very different to you from Accounting 201. The materials take you into the world of Balance Sheet analysis, time value of money, cash flow. 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 or want to attend one of the on campus Accounting 202 class 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 7th 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 5th 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.**