

## Syllabus: Accounting 201/Fundamentals of Accounting— Fall 2013

Bellevue College, Instructor: **Judith Paquette**

(Item #5482, Section C) Mon/Wed: **10.30-12.20 p.m. AND Friday 10.30-11.15 p.m. - Room C208**

(Item #5483, Section D) Tues/Thurs: **12.30-2.40 p.m. - Room C165**

### 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 W: 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](mailto: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.

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

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

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

**Required: Purchase of marker(s)** to be used on transparencies for presentation of homework to class (Vis-à-vis, or Sharpie brand, etc.), **Study Guide:** Optional

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

**Text.** Weygandt, Kimmel, Keiso Financial Accounting, 7th Edition (Wiley, 2010) RENT for \$45 (bookstore). Coursepack (bookstore).

### Course Requirements:

Yes, two hours for every hour spent in class!	Points
Introduction on Canvas – Go to Discussions and post and read and respond to others	5
Four Exams – Three multi-chapter exams plus a comprehensive final exam.	375
Four Practice Exams – discussion Forums	20
Quizzes: Syllabus Quiz, Chapter 1 quiz; Chapter 7 & 8 quiz	45
Chapter Reading Notes – due @ Midnight on Canvas	45
Homework - Eight Chapter Assignments – see schedule for due dates	40
Participation - In-class TEAM assignments--handouts/assignments (including homework presentations)	20
Project: Monopoly!	20
Project: Computer Lab – Financial Statement research	10
Project: Financial Statement Analysis/Audit - due in 4 parts including reflections/lessons learned	70
TOTAL (Final results may be adjusted based on results in proctored exams)	Around 650

**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 this quarter that you can participate in and write a short essay. See announcements for details.*

### Expected time outside of class

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 classes, students are required to spend at least **two hours outside of class for every hour I class**. Make sure you manage your time well.

<b>Exams</b>	<p>There will be FIVE EXAMS (including the final) given, at approximately the <b>3<sup>RD</sup>, 5<sup>TH</sup>, 8<sup>TH</sup>, 11<sup>TH</sup> AND 12<sup>TH</sup></b> weeks of the quarter.</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 1 and Ch 2, Exam 2 covers Ch 3 and Ch 4, Exam 3 covers Ch 5 and Ch 6, and Exam 4 covers Ch 7 and 8. The FINAL exam comprehensive (all chapters). Exams are <u>closed book, closed notes</u>.</p>
<b>Chapter Quizzes</b>	<p>You will be given a short <b>quiz</b> following Chapter 1 <u>prior to the 10<sup>th</sup> day</u> of the quarter. This is an early opportunity to assess your readiness for the class. From time to time, there may be short “pop” quizzes to assess your readiness and reading.</p>
<b>Chapter Reading Notes</b>	<p><b>Learn to read a textbook!</b> To prepare yourself for the chapter, you are required to submit chapter reading notes at <b>Midnight on Canvas</b>. This is designed to help you get more out of the class discussion by having the class discussion be the second time you see the material. Put your notes in your own words and don't hesitate to include a unique example. Read a page or paragraph, and put it into your own words. As an alternative, you can answer the end of chapter questions.</p>
<b>Homework</b>	<p>Chapter homework assignments are <b>listed on the Schedule</b> and are due as listed <b>at the beginning of class</b>. Keeping up with homework is vital to your success in this class!</p> <ul style="list-style-type: none"> <li>• <b>Each student</b> completes or attempts ALL of the homework and brings these solutions to class.</li> <li>• <b>Instructor</b> will check homework completed <b>individually</b>.</li> <li>• <b>Each homework team</b> will present one homework problem (pre-assigned), either individually or as a team. ALL PRESENTATIONS MUST BE DONE ON THE OVERHEAD PROJECTOR (or camera, if available), USING A TRANSPARANCY.</li> <li>• <b>Homework review</b>. There will be a class discussion of the solution. Students and instructor question/examine/consider/debate the solution.</li> <li>• <b>Tips:</b> I also want to see that you have an understanding of the proper format. Please note the difference between <b>SSQs, Qs, BEs, Exs, Probs, and BYPs</b> etc. in the assignment. Keep your homework until the day of the test. You may need it! <b>Reality:</b> Students who attempt the homework <i>before</i> it is covered in class usually earn an A grade.</li> <li>• <b>If you cannot come to class on the day that homework is due, take a picture and submit via Canvas.</b></li> </ul>
<b>Practice exams</b>	<p>Occasionally, 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.</p>
<b>Computer Lab</b>	<p><u>Starting in about 4 weeks &amp; maybe more.</u> <b>SEE COURSE OUTLINE for date/location!</b> The subject of Accounting depends heavily on knowledge of Financial Statement research (Internet) AND electronic spreadsheets.</p>
<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 1-4, we will play the game and prepare transactions and financial statements to determine the winner.</li> <li>• <b>Financial Statement Analysis and Audit</b>– 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.</li> </ul>
<b>Email feedback</b>	<p>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.</p>
<b>Student Absences:</b>	<p>In the event of absences, it is his/her responsibility to obtain missed class lecture notes, hand-outs, and assignment from another student, or <b>CHECK Canvas</b>. When you need to miss: CALL/EMAIL YOUR TEAMMATES! If an assignment is due the day you miss class, upload it to <b>Canvas before class</b>.</p>
<b>Helping you succeed</b>	<p>The Business Transfer Program encourages you to make use of our study center (The <b>Business &amp; Economic Study Center</b> 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><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. <b>Extra Credit opportunity: First visit, stay one hour, see me!</b></p>

	<ul style="list-style-type: none"> <li>• You can use the Discussion page on MyBC to post questions that your class mates or I can answer.</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>Participation</b>	<p>What is Participation? We do a LOT of group work and everyone needs to help the group succeed! <b>Near perfect attendance.</b> You earn points for being here and participating with your TEAM and you lose points for skipping or being unprepared. A constructive attitude!.</p> <p><b>Being Ready:</b> Homework done <b>BEFORE</b> class time. Having some knowledge of the material before it is presented in class so that you can provide some regular verbal input (question, comment, observation, an opinion).</p> <p><b>Etiquette:</b> Please do not talk when someone else has the floor, the teacher or another student. <i>And yes, I have kicked students out for this. . . . (But I always invite them back the next day).</i></p> <p><b>I WELCOME</b> collaborative learning, but not when it disturbs others. <b>If you find that the energy &amp; enthusiasm of the classroom is too distracting, please let me know immediately.</b></p>
<b>Review sessions</b>	Prior to exams, review sessions will be scheduled on campus. View the calendar/home page to get the exact times. <b>You</b> drive the review sessions, not me. When your questions stop, the session will end.
<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>	<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.” 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></p> <p>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>	<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>
<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>	<p>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:</b> <a href="http://personal.bellevuecollege.edu/jpaquett/">http://personal.bellevuecollege.edu/jpaquett/</a></p>
<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 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. If you are going to be late/absent on a due date, upload your assignment to <b>Canvas</b>.</i></p>

### Learning Outcomes.

1. Demonstrate knowledge of accounting concepts; describe the steps of the accounting cycle
2. Perform basic analysis, including oral and written interpretation of accounting information for decision-making, and assessment of a business' performance.
3. Describe the purpose & application of selected accounting assumptions, principles, and exceptions in modern accrual accounting.
4. Solve basic accounting problems--written, orally, mathematically, using proper processes.
5. Create an **Excel** spreadsheet of selected accounting information, including formatting, calculating, and labeling of financial data.
6. Improve "test for understanding" skills with the instructor, to assure he/she is on track.
7. Make several **oral** presentations of homework problems to the class. Improve the following skills: learning, **written** communication, **teamwork**, **deductive reasoning**, and **critical thinking**.

***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**.

## Section #5483: T/TH - Acct 201 Fall 2013 Study Schedule (Highly Recommended!) and Assignments Schedule –Judith Paquette

Week Beg. Mon.	STUDY TOPICS/ READING See CANVAS: --Powerpoint Slides Also, my website: <u>Key</u> words: Judith Paquette	DISCUSSIONS Post on <b>CANVAS</b>  <u>*submit via CANVAS by due date @ midnight</u>	<u>Homework</u> This is <u>minimum</u> homework. Do more to succeed. Due at the beginning of class time. <u>Recommended:</u> SSQ & Q & Brief Ex	<b>CHAPTER READING NOTES</b> Post on <b>CANVAS</b>  <u>*submit via CANVAS by due date @ midnight</u>	<u>Projects</u> -exc. labs, due at the beginning of class time. <u>*Note: any CANVAS deadline is @ midnight.</u>	<u>Quizzes and Exams</u>
Sept 23	<u>Read syllabus &amp; schedule,</u> <u>Read: Chapter 1</u> Purchase textbook Purchase Coursepack <u>Read: Chapter 2</u> <u>Find CANVAS website, see links. Find other website.</u>	<u>THURSDAY 9/26:</u> <u>Discussion:</u> Introduction: Post in <b>Canvas</b> <u>See instructions</u> <u>due: Midnight</u>		<u>THURSDAY 9/26:</u> midnight Chapter 1 Reading Notes <u>*submit via CANVAS</u>	9/24 Computer Lab @ 1.30 A134	<u>FRIDAY 9/27:</u> Syllabus Quiz <u>*submit in CANVAS</u>
Sept 30	<u>Read: Chapter 3</u>  <i>Practice exam for chapters 1 &amp; 2</i>	Oct 2- Maria Chavez Pringle, speaker N201	<u>TUESDAY, beg. Of class!</u> Chapter 1 homework due Ex: Ex 1-5, 13; Prob 1a.  <u>THURSDAY</u> Chapter 2: Ex: 1-7,9, 12, 14, Prob 1a	<u>MONDAY 9/30:</u> Chapter 2 Reading Notes <u>*submit via CANVAS</u>		<u>THURSDAY:</u> Quiz: Chapter 1, end of class
Oct 7	<u>Continue Chapter 3;</u> test review Chapters 1 & 2 <u>Read: Chapter 4</u>	<u>MONDAY 10/7</u> <u>Discussion:</u> Practice Exam, Post in <b>Canvas</b> <u>See instructions</u>		<u>THURSDAY:</u> Chapter 3 Reading Notes <u>*submit via CANVAS</u>		<u>THURSDAY:</u> Exam 1 Ch 1 & 2 (1.5 hours)
Oct 14	<u>Continue Chapter 4;</u> test review Chapters 3 & 4  <i>Practice exam for chapters 3 &amp; 4</i>	<u>SUNDAY 10/20</u> <u>Discussion:</u> Practice Exam, Post in <b>Canvas</b> <u>See instructions</u>	<u>THURSDAY</u> Chapter 3: Ex 1, 3-7, Prob 1	<u>THURSDAY:</u> Chapter 4 Reading Notes <u>*CANVAS</u>		
Oct 21	<u>No class Oct 23 - Play Monopoly</u> <u>Read: Chapter 5</u>	Oct 24-BLC - Blake Nordstrom! - N201 Also: Oct 22 - Richard Montanez - Carlson Theater.	<u>TUESDAY</u> Chapter 4: Ex 3,4, 8,14a,15 Prob 4 (b&d only)		<u>Assign Monopoly project</u> <u>THURSDAY</u> Play Monopoly in class	<u>THURSDAY:</u> Exam 2 Ch 3 & 4 (1.0 hour)
Oct 28	<u>Chapter 5</u> <u>Issue computer lab</u> <u>Read: Chapter 6</u>			<u>MONDAY 10/28:</u> Chapter 5 Reading Notes <u>*CANVAS</u>	<u>TUESDAY:</u> Monopoly due! <u>TUESDAY:</u> Computer Lab @ 1:30 A134 <u>Assign teams&amp; companies, print</u> <u>THURSDAY: Have your statements!</u>	
Nov 4	<u>Continue Chapter 6</u> <u>Work on FS Project</u> <i>Practice exam for chapters 5 &amp; 6, Test</i>		<u>TUESDAY</u> Chapter 5: Ex 1-6,8-9,13,16-18, Prob 1 <u>THURSDAY:</u> Chapter 6: Ex 1,4,7-11, Prob 4	<u>MONDAY 11/4:</u> Chapter 6 Reading Notes <u>*CANVAS</u>	<u>THURSDAY: FS</u> Proj - Part #1 <u>due: Upload:</u> <u>Canvas</u>	
Nov 11	<u>No school Nov 11</u>  <u>Read: Chapter 7</u>	<u>SUNDAY 11/10</u> <u>Discussion:</u> Practice Exam, Post in <b>Canvas</b>		<u>THURSDAY :</u> Chapter 7 Reading Notes <u>*CANVAS</u>	<u>TUESDAY:</u> Lab @ 1.45 -NEW LOCATION: N209	<u>TUESDAY:</u> Exam 3 Ch 5 & 6 (1.25 hours)
Nov 18	<u>Continue Chapter 7</u>  <u>Read: Chapter 8</u>		<u>TUESDAY:</u> Chapter 7: Ex 1-8,9		<u>THURS:FS #2 due</u> <u>paper copy, bring to class. Audit in class for POINTS.</u>	
Nov 25	<u>Continue Chapter 8</u> <u>No school Nov 28,29</u>			<u>MONDAY :</u> Chapter 8 Reading Notes <u>*CANVAS</u>		
Dec 2	<u>Continue Chapter 8</u> <i>Practice Final Exam, Ch 1 - 8</i>	<u>WEDNESDAY 12/4</u> <u>Discussion:</u> Practice Exam, Post in <b>Canvas</b>	<u>TUESDAY:</u> Ch. 8: Ex 1,3,5,7,8, 11, Prob 1,6		<u>TUESDAY: FS</u> Proj - Part 3 <u>Upload: Canvas</u>	<u>TUESDAY:</u> Quiz Ch 7 & 8 (0.5 hr)
Dec 9	<u>TUESDAY: Final Exam</u>				Chapter 1 - 8	<u>TUESDAY:</u> Final Exam @ 11.30!!