

# Accounting 202 Syllabus – Item 5493, Section C – Fall 2013

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Instructor: Aron Segal

E-mail: aron.segal@bellevuecollege.edu

Phone: 564-2807

Office location: C207D

Office Hours: Tues and Thurs 1:30pm-3:30pm, Fri 10am-11am, or by appointment

## Course Outcomes

Evaluate corporate financial information:

1. Identify the main issues associated with capital assets acquisition, use, and disposal.
2. Describe the principal types of liabilities and recall how they arise.
3. Apply time value theory to creation of investment portfolio.
4. Analyze the principle sources of change to stockholder's net worth.
5. Identify the elements of comprehensive income and evaluate corporate income statement.
6. Explain the steps required to measure cash flows of a period and compare and contrast the cash flows of a corporation between two periods or between two entities.
7. Comprehensively evaluate the assets, liabilities, equity, cash flows and profits of a business.
8. Identify basic accounting issues associated with corporate investments, mergers and international activities.

## How Outcomes will be Met

Students will complete case study assignments, homework problems, exams, quizzes, and participate in class discussions in order to improve the skills necessary for success in a business environment.

## Grading

Your grade will consist of a percentile score resulting from performance on the three exams, papers, presentations, homework problems, and classroom participation/ attendance. The value of the exams and projects to the homework and participation within the overall course grade is approximately 80/20.

Grading Criteria—Numeric, per Bellevue College 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

**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 s/he deems necessary.

## ***Books and Materials Required***

Textbook: Financial Accounting, Weygandt, Kimmel, Keiso, 7th Edition (Wiley, 2010)

Supplies: a basic, hand-held calculator

Software: Access to MSFT Excel, Word, and PowerPoint or suitable equivalents for preparation of papers, presentations, and homework

Internet: Access to turnitin.com for submission of papers and Canvas for access to class materials

Prerequisites: Acct&201 with C or better. College level reading, writing, and basic math (through fractions and percents). Comfortable with ratios and numeric relationships.

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

## **Classroom Learning Atmosphere**

### ***Instructor's Expectation***

Nature of the Course/Instructional Method: This class is based on active learning principles in which student questions and presentations complement instructor-facilitated discussions and mini-lectures. Students will work in teams on a regular basis. The instructor will introduce accounting topics with the comments/ideas of student teams. In order to be ready for this, you will need to keep up with your reading. The instructor reserves the right to test you on your reading with occasional quizzes. The instructor will give overviews/detailed information where appropriate, while the student takes notes. Other class time will be divided as follows:

1. **Homework:** Keeping up with homework is vital to your success in this class! The instructor will assign specific homework problems for each chapter, however additional practice is encouraged. For each assignment:
    - Each student should complete or attempt ALL of the problems and bring the solutions to class.
    - Instructor will check homework completed individually.
    - There will be a class discussion of selected questions. Students and instructor will question/examine/consider/debate the solution.
  2. **Participation:** consisting of cases, in-class exercises, and discussion will give students the opportunity to demonstrate subject knowledge. Active participation in group activities is a core function in a business environment. As such, a significant portion of your grade will be sourced to such exercises. I encourage participation, both in general class discussion and in informal class group activities. Participation means maintaining a constructive attitude in class and regular verbal input (questions, comments, observations, or opinions). If you think you will miss a class, notify the instructor and do the assignment in advance. If you miss a chapter discussion/lecture get the notes from classmates.
  3. **Quizzes/Exams:** Based on lectures/text/guest speakers/other—see the course schedule for the timing. Tests will be a combination of theory and problems. Unless told to do otherwise, please bring a Scantron for each exam. After completion of an exam, you are responsible to turn in the Scantron and the exam document. If you do not turn in each of them, you may not get credit for the exam. Early exams may be arranged in advance with the instructor. In general, no make-up exams will be given.
  4. **Team Projects:** In this class, you and a small team will be responsible for multiple group projects. NOTE: Points are assigned individually and as a group. You will also work with this group on a regular basis on assignments within the classroom.
  5. **Workload:** Students may plan that work outside class will be approximately equivalent to the College guidelines of two hours outside class for every hour in class.
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## ***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:
    - 1) You may receive a failing grade for the course or a failing grade for that assignment, depending upon the instructor's judgment.
    - 2) 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.
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# Classroom Policies

## *Safe Space:*

Everyone has the right to

- identify (or not) as they choose
- present however they want
- speak whichever language they want
- be heard
- disagree
- participate in free discussions

Everyone has the responsibility to

- respect the voices of others
- not make personal attacks
- recognize the effect of their words on others
- realize that their experiences are not universal
- be mindful of others' issues with addiction, body image and sexual experience

All without fear of ridicule. Individuals failing to respect these rights and abide by these responsibilities may be asked to leave the classroom. If you feel that your rights have been violated or have concerns, notify the instructor immediately.

***Classroom Etiquette:*** Please do not talk when someone else has the floor, the teacher or another student. Collaborative learning is welcomed, but not when it disturbs others. If you find that the energy & enthusiasm of the classroom is too distracting, please let me know immediately.

***Tardiness Policy:*** Late arrival to the classroom is disruptive to the learning environment and disrespectful of those already present within the room; therefore, it is not acceptable. Students failing to arrive in the classroom within three minutes of the scheduled start of the class, as measured by the classroom clock, will be considered as tardy. Tardy students may not interrupt the class and therefore may not enter the room. If a break is provided during class, late arrivals may enter the classroom at that time. Since accidents happen, students are provided two tardiness allowances per term. These may be used to enter the room late, without waiting for the break. In the event of extenuating circumstances, notify the instructor.

***Computer Use:*** The operation of computers in the classroom can be a distraction to both the user and those around him or her. As a result, students may NOT use personal computers in class, unless authorized by the instructor. Doing so may impact the student's participation/ attendance grade.

***Testing Periods:*** No electronic devices, aside from those medically necessary and those specifically permitted by the instructor, may be utilized during any testing period. Students may not wear hats with bills protruding in front. Students may not leave the classroom for any reason during testing until having completed and submitted all exam materials to the instructor.

***Assignment Submissions:*** Unless otherwise stated, all assignments are due in class and on paper. Major writing assignments will be due via turnitin.com. Submissions of such papers via the Canvas system will **NOT** be accepted.

***Late Assignment Policy:*** Assignment due dates will be announced in advance and the assignments are due at the beginning of the period in which they are due. Any assignment received after the specified collection time will be considered late. **Only case study assignments will be accepted late.** Chapter problems and questions must be submitted on time in order to be accepted for a grade. In the event that you will not be in class when an assignment is due, the assignment may be submitted via e-mail prior to the beginning of the specified class period and be considered as received timely. Assignments may be submitted early, as long as the correct format is utilized.

Late assignments lose 10% of their assigned grade for each day late. Those received on the due date but after the time that others have been collected will lose 10%. Thereafter, assignments will lose an additional 10% per day late. For instance, work due in class on a Tuesday, which is turned in on Thursday will be docked 30%. **NO ASSIGNMENTS WILL BE ACCEPTED AFTER 2 SCHOOL DAYS HAVE PASSED**, e.g., if due Tuesday, the late work will not be accepted after Thursday, close of business. Note that 'school days' is not equivalent to class meetings. Late work may be submitted via e-mail.

***Email Communication:*** All communication with instructors must be done through student email accounts or the Canvas messaging system only. Instructors cannot communicate with students about their course work or grades through student's personal email accounts.

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***Absences Policy:*** If you anticipate being absent during the quarter, I'm willing to make alternate arrangements regarding assignments and exams, if such arrangements are made in advance. For weather-related absences, please tune in to local radio stations (KOMO, etc.) regarding school closures. You must always be the judge of your own personal safety, and I will accept your judgment. In the event of any absence, it is the student's responsibility to obtain missed class lecture notes, hand-outs, and assignments from another student, or check the website; do not call me or email me unless it is an emergency. When you need to miss, contact your teammates. Should a medical problem or emergency situation result in an absence, assignments may be submitted late without penalty if documentation of the situation is also provided.

***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."

***Students Who Require Disability Accommodations:*** Students with disabilities who have accommodation needs are encouraged to meet with the Disability Resource Centre (DRC) office located in B132 (telephone 425.564.2498 or TTY 425.564.4110), to establish their eligibility for accommodation. The DRC office will provide each eligible student with an accommodation letter. Students who require accommodation in class should review the DRC accommodation letter with each instructor during the first week of the quarter.

Students with mobility challenges who may need assistance in case of an emergency situation or evacuation should register with Disability Resource Centre, and review those needs with the instructor as well.

***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.

***Return of Papers and Tests:*** Paper and/or Scantron score sheet returns will be arranged in the following ways only: by mail, if student supplies the instructor with stamped, self-addressed envelope (with appropriate postage); or by the instructor designating a time and place whereby the student may retrieve his/her papers. Unclaimed papers and/or Scantron score sheets must be kept by the instructor for a minimum of sixty (60) instructional days following the end of the quarter.

***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.

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## Important Links

### *Bellevue College E-mail and access to MyBC*

All students registered for classes at Bellevue College are entitled to a network and e-mail account. Your student network account can be used to access your student e-mail, log in to computers in labs and classrooms, connect to the BC wireless network and log in to MyBC. To create your account, go to: <https://bellevuecollege.edu/sam> .

BC offers a wide variety of computer and learning labs to enhance learning and student success. Find current campus locations for all student labs by visiting the [Computing Services website](#).

### *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](http://www.bellevuecollege.edu/drc)

### *Public Safety*

The Bellevue College (BC) Public Safety Department's well trained and courteous non-commissioned staff 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. The Public Safety website is your one-stop resource for campus emergency preparedness information, campus closure announcements and critical information in the event of an emergency. Public Safety is located in K100 and on the web at: <http://bellevuecollege.edu/publicsafety/>

### *Final Exam Schedule*

The Social Science Division will adhere to the final examination schedule as stated in the BC Schedule. Final examinations will be held at the end of each quarter at fixed times. Instructors will not give examinations in advance of the regular schedule. A student who is absent from any examination held at any time during the quarter may forfeit the right to make up the examination. If, for illness or some other circumstance beyond the student's control, the student is unable to be present at any scheduled examination and has contacted the instructor on a timely basis, the student may be permitted to take such examination at a time designated by the instructor.

The final exam will be held during the period assigned by the college. Please consult the collegiate schedule at <http://bellevuecollege.edu/classes/exams>

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