

BELLEVUE COMMUNITY COLLEGE  
BUSINESS DIVISION  
ACCOUNTING 201  
INSTRUCTOR: SHAWN MCCORD  
INSTRUCTOR E-MAIL: [smccord@bellevuecollege.edu](mailto:smccord@bellevuecollege.edu)  
OFFICE HOURS: By appointment

COURSE TEXTBOOK: Financial Accounting (7<sup>th</sup> Edition) by Weygandt, Kimmel, and Kieso

COURSE PREREQUISITES: English 101 and Math 138 with grades of C or higher.

COURSE DESCRIPTION AND OBJECTIVES: This class is an introductory course in financial accounting. No previous accounting experience is required. It is a required course in the business administration transfer program, useful to those who desire to major in accounting and those who do not. Understanding of accounting information and the ability to use it in making decisions is critically important for anyone who wants to be successful in the business world. This course presents the nature and social setting of accounting, uses of accounting information and basic concepts and procedures. Upon completion of the course, the students should be able to measure and evaluate the financial position and profitability of a company. This is done by participating in class discussion and completion of homework assignments and tests.

CHAPTER ASSIGNMENTS, ATTENDANCE, PARTICIPATION: Chapter assignments, attendance, and participation are worth 1/9<sup>th</sup> of the course grade. Students are expected to complete these assignments prior to class. Reviewing the questions is probably the best way to prepare for chapter tests. Homework will be collected on the day of the chapter exam. Students are encouraged to form study groups to discuss homework and prepare for tests.

TESTS: Nine tests are scheduled including the comprehensive final exam. Test dates are scheduled well ahead of time. If you know you are going to be absent on a test day, see me to make arrangements to take the test early. The instructor reserves the right to impose a penalty if a student takes a test late without prior permission or if a student is caught being dishonest on a test. Cell phones or other mobile devices are not allowed to be used on a test. Only a calculator can be used.

GRADES: A total of 900 points is available. The seven best chapter test scores plus the final exam are worth a total of 800 points and 100 points are available for homework, attendance, participation, and effort. The grading scale is as follows:

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| A  | 828-900 |
| A- | 810-827 |
| B+ | 792-809 |
| B  | 738-791 |
| B- | 720-737 |
| C+ | 702-719 |
| C  | 648-701 |
| C- | 630-647 |
| D+ | 612-629 |
| D  | 558-611 |