Accounting 201: Principles of Accounting I

Bellevue College					
Instructor:	Winter 2014 5 credits G. Patrick Coughlin, CPA Classroom: C 165 M,W				
	C 207 A Tel: (425) 564-2808				
	4:45pm-5:15pm M,T,W, Th email: pat.coughlin@bellevuecollege.edu and by appointment				
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. The ability to attend class on <i>Time</i> each session. If you cannot attend class each scheduled day, it is recommended that you postpone taking this class until you can attend class and keep up on the homework. This is a required course for business majors so it is an important foundation course that will affect your future success.					
Text:	Financial Accounting , Weygandt, Kimmel, Kieso, 7 th Edition. Rent for \$45 in the college bookstore. The Coursepack is also available in the bookstore.				
Other: A Flash Drive, a mechanical pencil or a supply of sharp pencils, a soft white era ruler, and a <u>hand calculator to bring to class each session</u> . While many exam a questions in this course may be completed without a calculator, you are allowed a basic calculator to minimize computational errors. You are not allowed to use programmable calculators, PDAs, cell phones, or any other electronic devices the capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless capable of performing more that the basic math functions or have wireless the performance of the perfor					
Course Emphasis: This course is accepted for transfer credit at 4-year colleges and universities State of Washington and many other states. It is an intensive course that m quickly in order to be equivalent to the same course at a 4-year school. In a admitted to a School of Business and be successful, you must comprehend material.					
Course Descript	tion: This is an introductory transfer-level accounting course. It is required for all business administration transfer students. Includes introduction to the financial accounting process, principles, concepts, and issues which govern the preparation and interpretation of financials; theory of double-entry bookkeeping; accounting procedures for service and merchandising firms; financial analysis technique.				
Help is Availabl	e: If you need help, go to the instructor—don't expect someone to read your mind. The Business & Economics Study Center is located in C207K and has tutors to assist you. Go early on; don't wait until you are lost and behind. There is also on-line tutoring available from the publisher of your textbook. (See the instructions that come with your book.)				
Disability Suppo Services:	If you need course adaptations or special accommodations because of a disability, if you have emergency medical information, or if you have special accommodations that need to be shared with me in the event that the building needs to be evacuated, please contact me. If you use an alternative medium for communicating, please let me know as soon as possible so that appropriate accommodations can be made. The Center for Disability Services is located in B 132 and may be contacted at (425) 464-2498. Your disability must be documented and authorized by the Disability Recourse Center before I can grant your request for special accommodations.				

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Student Responsibility:	Students are expected to take responsibility for their own learning. This means the student will contact the instructor for extra help if necessary, be responsible for his/her own work, and treat others with respect. Cheating will not be tolerated and may lead to withdrawal from the class. (See student code of conduct in your student handbook.) Cheating is a short-term solution that will create long-term problems. Students are expected to exhibit courteous behavior in the classroom.			
Withdrawals and Audit Status:	Check the timeline in your class schedule for the rules on withdrawals and requests for Audit status . 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 officially withdraw from any classes you choose not to complete. Unless you formally drop by the deadline, which is usually around the 7th week of the quarter, but always check the schedule to be sure, you will receive an F grade with 0.0 grade points. There may be alternatives, please see me if things reach this point.			
College Policy:	College policy says students cannot bring children to class. If you have a child care problem, please call me, and we will try to arrange for someone to take notes for you.			
Learning Outcomes • Identify the purpose and uses of financial accounting				
	 Apply basic accounting principles and assumptions to business transactions 			
 Employ double-entry bookkeeping to record and report on basic business operat transactions in an accounting system 				
Describe the impact of basic operating transactions on a business's financial post				
	Critically analyze a business's financial position and operational results			
	 Discuss the origins of fraud and means by which a business may protect itself from 			
 Demonstrate business communications skills through a variety of assessment team assignments, oral presentations, and written documents 				
	<i>These objectives will be measured by the learner's ability to complete homework assignments and pass the course examinations.</i>			
Class Procedures:	Learners will be expected to read the chapters and do the assigned homework. Key concepts will be presented in class and then assigned applications will be done in and out of class. Selected problems will be done using computers. There will be 3 term tests. We will cover the first 8 chapters in the textbook this quarter.			
Grading:	Term Tests (3)300 pointsProblems100 pointsOutlines50 pointsLabs and Participation100 pointsTotal550 points			
80% of homework must be turned in on time in order for a student t for a 3.0 or higher. Points are not given for homework, but it must be completed on a timely basis to qualify for a 3.0 GPA or higher.				

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Make Up Exams, Make Up Quizzes, and Extra Credit will not be given. Students who do not take exams on the scheduled day may take the exam within 2 days with a discount of 10% being assigned for each late day. If you are too ill to take an exam on the scheduled day, contact me. **Late homework is unacceptable**.

Study Tips:	Before reading the chapter: study the review of learning objectives study key terms and concepts read discussion guestions
	Read chapter prior to class discussion Take good notes in class (focus on key points) Read entire collection of notes every day Complete all homework assignments
Homework	Students will be given the opportunity to demonstrate their knowledge of course principles and procedures through completion of selected problems presented at the end of each chapter in the accounting textbook. Homework assignments should be

Participation Participation will be measured based in part upon attendance. Other measures of participation are: 1) constructive attitude in class, 2) appropriate verbal input (comment, observation, opinion or question), 3) work-related stories are welcome, 4) Etiquette – please do not talk when someone has the floor.

completed as instructor requests (see Class Schedule).

Grading Scale

4.0	92-100	А
3.7-3.9	90-91	A-
3.3-3.6	88-89	B+
3.0-3.2	82-87	В
2.7-2.9	80-81	В-
2.3-2.6	78-79	C+
2.0-2.2	72-77	С
1.7-1.9	70-71	C-
1.3-1.6	68-69	D+
0.1-1.1	62-67	D
0.0	<62	F

Syllabus This syllabus represents a tentative plan for how the course will be conducted. Several conditions and circumstances may occur that necessitate changing the topics, activities, materials, etc. The instructor reserves the right to make any changes, as he deems necessary.

Class Schedule: The class and homework schedule will be distributed. **Note:** Schedule is subject to change at the discretion of the instructor.

**I hear and I forget; I see and I remember; I do and I understand.

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Remember to keep a balance in your life—you need time to study, time to exercise, eat a healthy diet and schedule some time to have some fun. If you work, you have to be an excellent time manager; too often students take on more than they can handle and end up getting sick, frustrated and not doing anything very well. Set realistic goals—it is worth it in the long run. It is unrealistic to expect to work 40 or more hours a week and take 3 or more 200-level classes and do well in school and have a balanced life. It might take a little longer to achieve your goals, but it will be worth it.

	Accounting 201 Winter 2014 5:30-7:40 p.m. Mondays and Wednesdays				
Jan	6 Chapter 1	8 Chapter 1			
	13 Chapter 2	15 Chapter 2			
	20 M L King Jr Day No Class!	22 Chapter 3			
	27 Chapter 3	29 Exam 1 Chapters 1,2,3			
Feb	3 Chapter 4	5 Chapter 4			
	10 Chapter 5	12 Chapter 5			
	17 Presidents Day No Class	19 Chapter 6			
	24 Chapter 6	26 Exam 2 Chapters 4, 5, 6			
Mar	3 Chapter 7	5 Chapter 7			
	10 QuickBooks Lab Financial Statement Problem	12 Chapter 8			
	17 Chapter 8	20 Review All Chapters			
	24 5:30-7:40pm Test Comprehensive All Chapters				

January 8 Outline Chapter 1

All A

All A

Service Servic

Service Servic

- January 8 Accounting in Action Chapter 1 A Problems due
- January 13 Outline Chapter 2
- January 15 The Recording Process Chapter 2 A Problems due
- January 22 Outline Chapter 3
- January 27 Adjusting the Accounts Chapter 3 A Problems due
- January 29 Exam 1 Chapters 1, 2, and 3
- February 3 Outline Chapter 4
- February 5 Completing the Accounting Cycle Chapter 4 A Problems due
- February 10 Outline Chapter 5
- February 12 Accounting for Merchandising Operations Chapter 5 A Problems due
- February 19 Outline Chapter 6
- February 24 Inventories Chapter 6 A Problems due
- February 26 Exam 2 Chapters 4, 5 and 6
- March 3 Outline Chapter 7
- March 5 Fraud, Internal Control and Cash Chapter 7 A Problems due
- March 10 Financial Problem Due
- March 12 Outline Chapter 8
- March 17 Accounting for Receivables Chapter 8 A Problems Due
- March 24 Comprehensive Common Final Exam Chapters 1,2,3,4,5,6,7,8 5:30 pm - 7:20 pm in the classroom.