

**Syllabus: Accounting 202/Fundamentals of Accounting— WINTER 2016**

Bellevue College, Instructor: **Judith Paquette**

**(Room C208 - Item #5487, Section B), Tues/Thurs/Friday: 10.30-12.20 p.m., Fri: 11.30-12.20**

**Contact:** The **BEST** way to reach me is through CANVAS® **email**.  
Office Mail Stop: D110 (Social Science Division: 425-564-2331)  
Office Location: **C207G**

**Business Study Center: C207K (right by my office)**

Office Hours: **M/W/Th: 9.30 a.m. - 10.20 a.m and Wed: 10.30-11.30 am and Th: 1.30-2.20 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: C207G

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

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

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

**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
<b>ONLINE Introduction on Canvas – include picture &amp; make replies for FULL POINTS</b>	5
<b>Three Exams – Two multi-chapter exams plus a comprehensive final exam.</b>	300
<b>ONLINE – Three practice exams</b>	15
<b>ONLINE – Quiz: Syllabus Quiz and Six Chapter quizzes – based on homework</b>	35
<b>ONLINE – Drill: Unit Account Identification drills</b>	15
<b>IN CLASS Participation- Chapter Reading Notes – due @ beginning of chapter</b>	35
<b>Homework - Seven Chapter Assignments – see Schedule for due dates</b>	35
<b>Participation - In-class TEAM assignments--handouts/assignments (including homework presentations)</b>	5
<b>Mini Projects: (Accounting 201 review and Retirement Lab)</b>	15
<b>ONLINE and PAPER: Project: Financial Statement Analysis/Audit - due in 7 parts including reflections.</b>	80
<b>TOTAL (Final results may be adjusted based on results in proctored exams)</b>	Around 540

**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.*

<b>Expected time outside of class</b>	The Business Transfer Program prepares students for careers in business. All the courses in the program are second-year (200 level) courses that are <b>rigorous</b> and have many requirements.  For classes, students are required to spend at least <b>two hours outside of class for every hour I class.</b> Make sure you manage your time well.
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<b>Exams</b>	<p>There will be THREE EXAMS given, at approximately the 4<sup>TH</sup>, 7<sup>TH</sup>, AND 12<sup>TH</sup> 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 8 and 9, Exam 2 covers Ch 10, Appendix E, and Ch 11, 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>
<b>Chapter Quizzes</b>	You will be given an open book multiple choice (5 point quiz) following each chapter <b>on Canvas</b> . 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.
<b>Chapter Notes</b>	<b>Learn to read a textbook!</b> To prepare yourself for the chapter, you are required to answer and submit Chapter Reading Notes. I provide questions, but you can submit any notes that work best for you and cover the material. 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.
<b>Homework</b>	<p>Chapter homework assignments are <b>listed on the Schedule (see Welcome Page)</b> and are due as listed <b>at the beginning of class.</b> <u>Keeping up with homework is vital to your success in this class!</u></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.</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 EYKs</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> </ul>
<b>Practice exams</b>	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.
<b>Computer Lab</b>	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!
<b>Projects</b>	<ul style="list-style-type: none"> <li>• <b>Accounting 201 Review (Cornelian Window Washing) AND A Computer Lab</b>– It is imperative that you come to Accounting 202 with a strong foundation. This first project will give you a good review.</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 BOTH online AND in paper.</li> </ul>
<b>Email feedback</b>	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.
<b>Student Absences:</b>	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 THE WEBSITE</b> . When you need to miss: CALL/EMAIL YOUR TEAMMATES!
<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.</p> <ul style="list-style-type: none"> <li>• You can use the Questions About this Class Discussion on Canvas 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!</p> <p><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 <u>BEFORE</u> 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, if desired, review sessions will be scheduled during class time or in addition to class time. View the calendar to get the exact times. <b>You</b> will drive the review sessions, not me. When your questions cease, 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.”</p> <p>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>  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>	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 <b>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).</b>
<b>Late Policy</b>	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>

**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 accounts receivable, 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 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

**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