



**Syllabus**  
**ACCT 201 B – Principles of Accounting I**  
**Item Number 5481 Winter 2013**

---

Instructor: Thomas Harmer

E-mail: [thomas.harmer@bellevuecollege.edu](mailto:thomas.harmer@bellevuecollege.edu)

Phone: 206-228-8662

Office location: C 207C by appointment

Best way to contact me is by email. During weekdays I will attempt to reply to emails the same day or at least within 24 hours. If you don't receive a reply with 24 hours email me again and/or give me a call!

---

#### **Course Outcomes**

With this class you will be learning the "Language of Business": Accounting! You will understand the words, definitions, principles and rules of accounting and its role in business. You will know the entire "Accounting Cycle" which includes setting up an accounting system, and how to analyze, classify and enter transactions into the system and then produce financial statements for both service and merchandising types of businesses. You will understand accounting procedures for Cash and Receivables. The successful completion of this course will be foundational to any future more advanced accounting classes which are required for transfer to universities. By the end of this course you will know how to set up and 'run' a company's books in both a manual and computerized accounting systems and the basics of analyzing financial statements.

**This is an action packed intense course of study! Don't get behind.** It's a five credit class and the rule of thumb is two hours of study and homework for every credit/class hour: 10 hours per week. Total between in and out of class study estimated at 15 hours per week.

This class combined with ACCT 202 – Principles of Accounting II prepares students to take intermediate level accounting courses and the credits are transferable to most 4-year degree institutions.

Prerequisite: ENGL 101 and MATH 138 with C or better grade.

#### **Mode of Instruction - Blended: In-class and On-line**

The textbook, Financial Accounting by Weygandt and its related on-line homework manager component, Wileyplus.com are the primary resources for the course.

Classroom sessions (in-class) will consist of in-class lecture, class discussions, problem solving, quizzes and exams. Lectures will review the material in the textbook utilizing Power Point presentations modified to require class participation.

On-line/computer component: Lecture materials, resources and assignments are available online.

- **Homework and quizzes in Wileyplus.com** will be due for each Chapter. Wileyplus HW provides instant feedback after the third attempt providing the correct answer and how it should be calculated. Quizzes provide the feedback after submission. [Wileyplus.com](http://Wileyplus.com)
- **Mybcc.net** class webpage will contain all announcements given to class, Excel assignments, Power Points utilized in class and lecture materials covered in class. [Mybcc.net](http://Mybcc.net)



- Most homework will be done **Wileyplus.com** which provides instant feedback on whether you got the question correct. There will be a homework assignment and quiz in Wileyplus for each chapter covered in the class. [Wileyplus.com](http://Wileyplus.com) on-line homework and quizzes have their due day and time posted on-line. Late submissions will automatically deduct 5% for HW and 10% for Quizzes. An overview of Wileyplus.com will be given in class. Excel and other assignments must be submitted on time or will not be accepted.
- The **in-class ‘Practice’ quizzes** will be corrected in class and submitted for scoring. In-class quizzes cannot be made up unless the student has emailed instructor of impending absence and then only scored at 75% or less due to unproctored makeup. All in-class quizzes and midterms are closed book. It is the student's responsibility to attend all classes, keep current on assignments and frequently check the online announcements section for updates and/or changes in the schedule.

**Excel Assignments:** Some assignments and the project will involve using excel at a very basic level. The basic level excel will be instructed in class using a “Practice Excel” exercise. An Excel quiz will be given in lab.

**Class Projects:** Accounting project in Excel and afterwards in Quickbooks.

**Exams:** The exams will include true & false, multiple choice, table completions, problems and exercises. The questions will be based on the assignments in textbook, other sources and the material covered in class.

**Missed Exams:** Make-up exams must be arranged before the scheduled exam dates. If you miss Midterm or Final you will need to schedule a proctored exam at the testing center. This costs \$35 (or more). Here's the link for scheduling: <http://continuingeducation.bellevuecollege.edu/testing/index.asp>  
[bcproctor@bellevuecollege.edu](mailto:bcproctor@bellevuecollege.edu) Telephone: 425-564-4006

Your ability to read, understand and follow instructions is expected and reflected in grading.

**The College Grading Policy is located on page 10 of the Course Catalog and also on the web at:**  
[http://bellevuecollege.edu/policies/3/3000\\_grading.asp](http://bellevuecollege.edu/policies/3/3000_grading.asp).

#### **Books and Materials Required: (Rent the Textbook: \$40)**

Required Text:

1. **Financial Accounting, 7<sup>th</sup> edition**, Weygandt, Kimmel, Kieso ISBN 978-0-470-47745-1 (Rent from library \$40 includes Wileyplus code.)
2. ***Wileyplus.com Homework/Quiz manager. Comes with textbook if rented or purchased at BC.***
3. **Quickbooks on-line accounting**. Free but requires a debit or credit card to register on-line.
4. Required other items for class.
  - a. Simple calculator. Your cell phone is not acceptable since it has been used as a source of information during exams and quizzes. Cost is about \$5.
  - b. **Red pen or Red pencil**. (Used to correct your “Practice Quizzes” in class)
  - c. **Pencils** or a mechanical pencil
  - d. Journal/T account pages for taking notes and doing class exercises during class. (Located in Mybcc class web page.) Please print five pages and always have some during class.

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

**To be successful in this course requires that you:**

1. Attend class regularly. (Frequent 10 pt quizzes, 3 midterms & Final.)
2. Read the assigned chapters and do the homework before class.
3. Ask questions, participate in discussions and take notes during class.
4. Do Wileyplus.com HW & Quiz assignments on-line.
5. Do accounting and any projects assigned.
6. Courteous, professional conduct and communication both in class and by email.

#### **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>

## Student Code

### **Bellevue College policy on student conduct, plagiarism, stealing and cheating: (Misconduct will affect grade.)**

"Cheating, stealing and plagiarizing (using the ideas or words of another as one's own without crediting the source) and inappropriate or 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 valid reason
- Allowing cell phones pagers to ring
- 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: [http://bellevuecollege.edu/policies/2/2050\\_Student\\_Code.asp](http://bellevuecollege.edu/policies/2/2050_Student_Code.asp)

Information about Bellevue College's copyright guidelines can be found at:

<http://bellevuecollege.edu/lmc/links/copyright.html>

## ***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 MyBCC.net. **If you don't want to use the BC provided email account be sure to log into it and 'forward' all emails to your personal email account.** To create your account, go to:

To set up your BC network account and password 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

Tuesday March 19, 9:30 to 11:20 AM

## Academic Calendar

The Bellevue College Academic Calendar is separated into two calendars. They provide information about holidays, closures and important enrollment dates such as the finals schedule.

- Enrollment Calendar - <http://bellevuecollege.edu/enrollment/calendar/deadlines/>. On this calendar you will find admissions and registration dates and important dates for withdrawing and receiving tuition refunds.
- College Calendar - <http://bellevuecollege.edu/enrollment/calendar/holidays/0910.asp>. This calendar gives you the year at a glance and includes college holidays, scheduled closures, quarter end and start dates, and final exam dates.

## Course Calendar