



**ACCT 202 Financial Accounting I**  
**Winter 2012 COURSE SYLLABUS**  
**Monday – Wednesday 12:30 – 2:20**  
**Room A208**

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Instructor: Keith Hall  
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Phone:  
Office: Office Hours: Friday 9:30 - 10:30 AM -- to be arranged  
Additional times are available by appointment

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***Course Information***

**REQUIRED TEXT AND MATERIALS**

- Financial Accounting, Weygandt, Kimmel, Keiso, 7<sup>th</sup> Edition (Wiley, 2010)
- *REQUIRED*: Accounting relies on precise and correct mathematical computations, so a basic **hand-held calculator** is a necessary tool for this class. Any calculator with basic functions (addition, subtraction, multiplication, division) will be sufficient.
- Homework problems may be solved with either a calculator or the use of Excel spreadsheets, but a calculator (other than the one in your cell phone or computer) will be essential for use during group activities, quizzes and exams; computers or cell phones may *not* be utilized during exams and quizzes.

**RESOURCES**

- BC Academic Tutoring: C162, (425) 564-2468
- BC Student Services Center

## **COURSE DESCRIPTION & OUTCOMES**

### *Course Description:*

This course covers financial accounting in great depth. The complete accounting cycle for service and merchandise enterprises including journal entries, special journals, general ledger and introduction to financial statements. In this course we will be studying the relationship between accounting information and business activities.

After completing this course, students should be able to:

- Demonstrate knowledge of accounting concepts; describe the steps of the accounting cycle.
- Perform basic analysis, including oral and written interpretation of accounting information for decision-making, and assessment of a business performance.
- Describe the purpose & application of selected accounting assumptions, principles, and exceptions in modern accrual accounting.
- Solve basic accounting problems – written, orally, mathematically, using proper processes.
- Create an Excel spreadsheet of selected accounting information, including formatting, calculating, and labeling of financial data.
- Improve “test for understanding” skills with the instructor to assure that you are on track.
- Make several oral presentations of homework problems to the class. Improve the following skills: learning, written communication, teamwork, deductive reasoning, and critical thinking.

## **ACHIEVING OUR COURSE OUTCOMES**

We will achieve our course outcomes through a variety of activities. Through this process, you will have the opportunity to learn about financial accounting and, hopefully, appreciate the process a business will go through to achieve its own objectives.

- Chapters 9 - 14 will be covered.
- In class discussion and lecture to understand and explore Accounting concepts.
- In class exercises to reinforce chapter concepts.
- Chapter homework to reinforce chapter concepts. Chapter homework will be assigned and due weekly.
- There will be four exams. Exams are typically problem based and multiple choice.

## HOW TO SUCCEED IN THIS CLASS:

This is a very fast paced course. We will cover about one or two chapters per week. In order to succeed in this class it is important that you follow these suggested guidelines:

- Read the syllabus-and make note of important dates for assignments, quizzes and exams on the class schedule. **I do not accept late work. Work turned in late will receive a grade of zero.**
- Read each chapter BEFORE coming to class. This will give you an edge so you will be prepared to ask applicable questions regarding the chapter.
- Complete all homework problems assigned. If needed, do additional problems until you are comfortable with the concepts. I will provide solutions for you to check your work.
- Turn in all assignments. Never miss a quiz or exam. Missing exams, quizzes and neglecting to complete homework assignments can have a serious effect on your overall grade and success in this class.
- Attend class on a regular basis and take notes. Don't depend on remembering everything that happened in class without taking notes. Don't assume that you can miss class; something important happens each class period.
- Practice good time management. In other words, don't procrastinate. Allow yourself ample time to complete assignments so in the event you have trouble or need my help, you will have time to arrange this.
- Engage in a study group.
- Make good use of the resources (textbook companion site, each other, and my office hours).
- For every hour in class you should be spending approximately 2 hours outside of class. As a general rule, outside classroom study should be double the time spent in the classroom. This equates to about 10 hours per week as a minimum commitment to this course.

## POLICIES & PROCEDURES

**Attendance:** It is always in your best interest to attend all classes. Please make a point to arrive on time and stay for the entire class. I understand that this is not always possible. If you miss a class, be sure to get notes from a classmate. *It is your responsibility to get the information and or assignments that you missed.*

**Make up or Late Work:** There is no ability to make up in-class assignments. You must be present to receive credit. In addition, **I do not accept late work.** Work turned in late will receive a grade of zero. If you think you will miss an exam or quiz, you need to make arrangements with me **prior** to the exam or quiz date. If you are ill, you need to communicate with me, either by email or phone message, **prior** to the exam or quiz day/time. This is the only way you can reschedule a quiz or exam.

**Communication Rules:** In class, as well as through written communication, it is important to remember that courtesy and respect are the basic rules. Everyone has the right to share their thoughts and ideas in an organized and respectful fashion. In class, our discussions must remain centered on the course content and the topic currently being discussed. If you have a question or comment outside the current discussion, please refrain until the break or see me after class. This will allow us to stay on topic and cover the material necessary for success.

**Classroom Behavior:** I expect common courtesy and respect in the classroom. Unacceptable behavior stifles the learning environment. 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, laptop use not applicable to the course, and inappropriate behavior toward the instructor or classmates. Inappropriate and or disruptive classroom behavior is violations of the Student Code of Conduct at Bellevue College. 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. The Student Code of Conduct is located at: [http://bellevuecollege.edu/policies/2/2050\\_Student\\_Code.asp](http://bellevuecollege.edu/policies/2/2050_Student_Code.asp)

**Emails:** I respond very quickly to email. Please put course number and course name in the subject line. This helps me identify your email quickly. I typically will respond the same day you send your email. If for some reason, you do not get a speedy response, email me again, call my office or stop by and see me. It is important to me that I am available to you and that you are receiving the support you need to succeed in this class.

**Grading:** I do not curve grades. The grade you earn is the grade you get. In addition, there is no extra credit for this course. I believe the in-class activities take the place of an extra credit option. This is one more great reason to attend class on a regular basis.

**Exams:** All exams are closed book and closed notes. No communication with class members will be allowed. Cell phones cannot be used, even for calculators. If you must leave the room during the test period, you will lose 5 points off your exam.

Generally, I will grade and return assignments on the following class day. This could increase based on the number of assignments received from all classes. Please be patient and know that I am committed to providing feedback as quickly as possible.

## **CHEATING & PLAGIARISM**

Cheating, stealing and plagiarizing (using the ideas or words of another as one's own without crediting the source) are violations of the Student Code of Conduct at Bellevue College. 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. The Student Code of Conduct is located at:

[http://bellevuecollege.edu/policies/2/2050\\_Student\\_Code.asp](http://bellevuecollege.edu/policies/2/2050_Student_Code.asp)

## **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)**

If you are a student who has a disability or learning challenge for which you have documentation or have seen someone for treatment and you feel you may need accommodations in order to be successful in college, please contact us as soon as possible.

Also, please notify the instructor during the first five days of the course of this special need and the approved accommodation from DSS. If this is not done, it is assumed that the student does NOT have a disability requiring some form of accommodation.

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.

## **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>

## Grading

Grading Elements and Number of Possible Points	Grading Scale
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Grading Element	Number of Possible Points		% of Total Possible Points Earned	Grade
Chapter Homework (7 @ 10 pts)	70		92-100%	A
Chapter Questions from Tutorial	70		90-91%	A-
Exams (3 @ 100 pts)	300		88-89%	B+
Comprehensive Problem	60		82-87%	B
Comprehensive Final	100		80-81%	B-
<b>Total Possible Points</b>	600		78-79%	C+
			72-77%	C
			70-71%	C-
			68-69%	D+
			62-67%	D
			Less than 62%	F

## Revised Class Schedule

Classes	Chapter	Subject	Topic
Jan 4	9	-- Intro to class	<b>Plant Assets, Intangibles</b>
Jan 9	9	in class exercises	
Jan 11	9	In class exercises	
Jan 23 M	10	Intro Lecture	<b>Liabilities</b>
Jan 25 W	10	in class exercises	
<b>Sep 30</b>		<b>EXAM 1 Ch 9 &amp; 10</b>	
Feb 1 W	11	Chapter 11 Lecture	<b>Corporations -- Stock</b>
Feb 6 M	11		
Feb 8 W	11		
Feb 13 M	12	Chapter 4 Lecture	<b>Investments</b>

Feb 15 W	12		
FEB 20 M	--	No Class -- Holiday	
<b>Feb 22 W</b>		<b>EXAM 2 Ch 11 &amp; 12</b>	
Feb 27 M	13	Intro - Lecture	<b>Statement of Cash Flows</b>
Feb 29 W	13		
Mar 5 M	14		<b>Financial Analysis</b>
Mar 7 M	14		
Mar 12 M	--	<b>EXAM 3 Ch 13 &amp; 14</b>	
Mar 14 W		Review for Final	
Mar 19 M		FINAL EXAM	

<b>Classes</b>	<b>Hours</b>	<b>Chapter</b>	<b>Subject</b>	<b>Topic</b>	<b>In Class Activities</b>
Sep 19 M	2	1	Chapter 1 -- Intro	<b>Introduction</b>	
Sep 21 W	2	1	in class exercises		Transaction Identification
Sep 23 F	1	2	Chapter 2 -- Lecture	<b>Transactions</b>	Hyzer Disc Corp
Sep 26 M	2	2		<b>Journal Entries</b>	Frontier Park Corporation
Sep 28 W	2	2			Bulldog 1
Sep 30 F	1	1	Review for exam		
<b>Oct 3 M</b>	<b>2</b>		<b>EXAM 1 Ch 1 &amp; 2</b>		
Oct 5 W	2	3	Chapter 3 Lecture	<b>Adjusting Entries</b>	AJE Exercise 1, AJE Exercise 2

Oct 7 F	1	3			Review Concepts
Oct 10 M	2	3			AJE Exercise 3, Bulldog 2
Oct 12 W	2	4	Chapter 4 Lecture	<b>Closing Entries</b>	Hawkeye Rangers
Oct 14 F	1	4			Review
Oct 17 M	2	4			Bulldog 3
<b>Oct 19 W</b>	<b>2</b>		<b>EXAM 2 Ch 3 &amp; 4</b>		
Oct 21 F	1	5	Intro - Lecture	<b>Purchases</b>	5-1
Oct 24 M	2	5		<b>Inventory Returns</b>	5-2, BMX - Snark
<b>Oct 26 W</b>	<b>-----</b>	<b>-----</b>	<b>No Class</b>		
Oct 28 F	1	5			Finish up ... review
Nov 7 M	2	6	Intro Lecture	<b>Inventory Valuation</b>	Valuation 1,
Nov 9 W	2	6			Valuation 2, Valuation3
Nov 11 F	1	6			Bulldog 4
<b>Nov 14 M</b>	<b>2</b>		<b>EXAM 3 Ch 5 &amp; 6</b>		
Nov 16 W	2	7		<b>Internal Control</b>	
Nov 18 F	1	7			
Nov 21 M	2	7			
Nov 23 W	2	8		<b>Accounts Receivable</b>	
<b>Nov 25 F</b>	<b>-----</b>	<b>-----</b>	<b>No Class</b>	<b>Handling Bad Debts</b>	
Nov 28 M	2	8			
<b>Nov 30 W</b>	<b>2</b>		<b>EXAM 4 Ch 7 &amp; 8</b>		
Dec 2 F	1			<b>Final Work</b>	
Dec 5 M	2		Review for Final		
Dec 7 W	2		FINAL EXAM		

Note: I reserve the right to modify the schedule, flexibility is a must.