

Bellevue College

**Syllabus: Accounting 201/Fundamentals of Accounting,**

**Fall 2010-Room ....** Instructor: Joydeep Das e-mail: [joydeep.das@bellevuecollege.edu](mailto:joydeep.das@bellevuecollege.edu)

**email subject should have Fall 201 as prefix**

**Course ID : Item #4044, Section D**

**Tues/Thurs, Time: 3 PM – 5.10 PM**

**Please register at <http://mybcc.net> and send me an e-mail confirmation.**

(please do drop in an e-mail if you drop something in my physical mail box. I come to the college only on class days).

**Background.** Joydeep Das, BCom, CA & MBA with 18 years of international finance and accounting experience with Coopers, Philips Electronics and Amazon.com. Currently engaged in consulting assignments focusing on finance training and operational finance. Teaching at Bellevue College since October 2008.

**Text.** Weygandt,Kimmel,Kieso, Financial Accounting, 7th Edition (Wiley)

**Required:**

**Prerequisites.** English 101 . College level reading, writing, and basic math (through fractions, percents, and Algebra).

**Strongly desired.** Working knowledge of Excel, Word or equivalent.

**Learning Outcomes.**

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

**Nature of the Course/Instructional Methods.** This class is based on **Active Learning** principles in which student questions and presentations complement instructor-facilitated discussions and mini-lectures. Students will work in teams on a **daily basis**. Instructor will introduce accounting topics with the comments/ideas of **student teams**. **In order to be ready for this, you will need to keep up with your reading. I WILL TEST YOU ON YOUR READING WITH OCCASIONAL QUIZZES AT THE BEGINNING OF EACH CHAPTER.** Instructor will give overviews/detailed information where appropriate; the student **takes notes**. **Power points for all chapters will be available at mybcc.net under shared documents.**

**LATE ASSIGNMENT POLICY: READ THIS ONE!!! (Does NOT apply to exams, read below).**

Assignment due dates will be announced in advance and the assignments will be collected at the **BEGINNING** of the period in which they are due. An assignment received during class time **ON THE DUE DATE BUT AFTER THE TIME THAT THE OTHERS HAVE BEEN COLLECTED** WILL BE CONSIDERED LATE AND **LOSE 5 points!** Assignments received after class is over (ON THE DUE DATE) will be considered ONE DAY LATE AND **LOSE an additional 10%** of the total possible points for the assignment. If the assignment is turned in the next day, an additional 10% will be deducted. **NO ASSIGNMENTS WILL BE ACCEPTED AFTER 1 SCHOOL DAY HAS PASSED**, e.g., if due Thursday, won't be accepted after Friday, close of business. **Hint: If you think you'll have trouble with this policy, turn in your assignments one day EARLY.**

**Homework & Reading :** Homework submission is important as this will be a carry point (under participation). Reading of text and concepts before class is critical for being successful in this class.

**Student Absences:** In the event of absences, it is his/her responsibility to obtain missed class lecture notes, hand-outs, and assignment from another student, or *CHECK THE WEBSITE*. When you need to miss: CALL/EMAIL YOUR CLASS MATES!

**Participation:** *I encourage participation, both in general class discussion and in informal class group activities.*

What is Participation?

- **Near perfect attendance.** You earn points for being here and participating with your TEAM and you lose points for skipping or being unprepared. A constructive attitude in class and in the computer lab.
- **Being Ready:** Homework done BEFORE 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).
- I *welcome* your stories from work that relate to the subject matter, and your classmates, in general, will benefit from the immediate application of the lesson.
- **Etiquette:** Please do not talk when someone else has the floor, the teacher or another student. I **WELCOME** collaborative learning, but not when it disturbs others. *If you find that the energy & enthusiasm of the classroom is too distracting, please let me know immediately.*

**Exams.** Based on lectures/text/guest speakers/other. **!—SEE COURSE OUTLINE for schedule.**

**Exams** will be a combination of theory (Scantron) and problems (written). Please bring a Scantron.

- 1) Quiz Chapter 1-2
- 2) Quiz Chapter 3-4
- 3) Exam 1 (Chapters 1-4)
- 4) Quiz Chapters 5, 6 & 8
- 5) Exam 2 (Chapters 5, 6 & 8)
- 6) Project work (Part 1 & 2)
- 7) Comprehensive Final (including ch. 1-6 & 8)

**Exams:** Early exams may be arranged in advance with the instructor. **IN GENERAL, NO MAKE UP EXAMS WILL BE GIVEN.** No late exams (if there is a take home portion) will be accepted.

**Term Project: Stock Market/Company financial statement analysis—**

You will receive a separate communication on the project by end of week 2..

**WORKLOAD:**

Students may plan that work outside class will be approximately equivalent to the College guidelines of two hours outside class for every hour in class.

**Absences.** If you anticipate being absent during the quarter, I'm willing to make alternate arrangements regarding assignments and exams, *if such arrangements are made in advance.*

**Weather-related absences.** Please tune in to local radio stations (KOMO, etc.) regarding school closures. You must always be the judge of your own personal safety, and I will accept your judgment.

**SPECIAL ACCOMMODATIONS:** Students requiring any special accommodations for the class should make arrangements at the beginning of the term through advisors/counselors in B233, Student Services Building or by calling 641-2498.

**POLICY REGARDING PLAGIARISM, STEALING AND CHEATING:**

- Cheating includes, but is not limited to, copying answers on exams, glancing at nearby exams, turning in assignments or papers that have been used in other classes, and giving or receiving help during an exam. Cheating includes, but is not limited to, purchasing or selling notes, assignments or examination materials. Cheating also includes, but is not limited to, **NOT FOLLOWING GUIDELINES ON TAKE HOME EXAMS (SEE COVER SHEET ON TAKE HOME EXAM).**
- Stealing includes, but is not limited to, taking the text, notes, exams, library books or other personal property of others without their permission. **STEALING ALSO INCLUDES, BUT IS NOT LIMITED TO, TAKING AN EXAM COPY FROM THE CLASSROOM WITHOUT PERMISSION FROM THE INSTRUCTOR.**

- Plagiarism is presenting the words, ideas, and/or work of others as if it is an individual's own work. It includes, but is not limited to, using other's papers as one's own and including parts of published works without giving credit where credit is due.
- If you choose to cheat, steal or plagiarize, the following actions will be taken:
  - 1) You will receive a **failing grade for the course** or a **failing grade for that assignment**, depending upon my judgment.
  - 2) A report of the incident will be forwarded to the Dean of Student Services. He/she may file the report in your permanent record and/or take further disciplinary action.
- If you feel you have been unfairly accused of any of the above, you may appeal. For a description of due process, see WAC 132H-120, available in the Dean's office.

## 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.

**Grading Criteria.** The grade will be a numeric grade per BCC guidelines.

Letter Grade	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