

**Bellevue College**

**Welcome to Accounting 101**

**Accounting 201 5487H**

**Fall 2010**

**Room D274C TTh 5:30 – 7:40 PM**

**Thomas Harmer**

**Office:** To be determined

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**Office Hours:** by appointment

**Required Text:** Financial Accounting, 7th Edition, Weygandt, Kimmel and Wileyplus homework manager: <http://edugen.wiley.com/edugen/class/cls196002/> This link is used for registering. After you have your user name and password you will log directly into Wileyplus.com. This textbook comes with a free access code to Wileyplus homework manager which will be utilized for on-line homework and quizzes and is required for this course. Be sure to purchase the book from the campus bookstore to get the free access code. You can purchase Wileyplus separately for \$81. It comes with the entire textbook on-line. You may elect to purchase only Wileyplus with it's on-line textbook.

- **Course Objectives:**

- Understand the role of accounting and the accounting profession in business.
- Understand and apply basic accounting concepts, assumptions, and principles.
- Describe and perform the steps in the accounting cycle including preparing journal entries and understanding the four basic financial statements for a service and merchandising companies.
- Prepare journal entries for accounting for merchandise inventory, cash and accounts receivable.
- Understand related internal controls issues.

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.

**Computer expectations:**

If access to a computer is unavailable, you are expected to use the computers in one of the Campus computer labs or library that have the needed programs installed.

This course will utilize Excel and Wileyplus (on-line homework manager provided by text book) for handing some assignments and quizzes and Qbooks online accounting. **(Be sure to purchase textbook at the school bookstore so as to receive the free access code to Wileyplus.)** The accounting project will be done on Quickbooks.intuit.com for free, but does require a debit or credit card to register.

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

1. Attend class regularly.
2. Read the assigned chapters and do the homework before class.
3. Ask questions, participate in discussions and take notes during class.
4. Review your notes, and if necessary, re-do the homework and work on similar exercises or problems after each class.

**SUPPLIES:** Calculator, Pencil, Red Pen (for correcting in-class quizzes), Text Book, Note Paper

### **HOMEWORK, EXAMS AND ACCOUNTING PROJECT:**

The homework assigned is the minimum that you should prepare to successfully complete this course. Do not get behind on homework! Accounting is incremental: A concept learned in one problem will be used in subsequent problems. Getting behind can become insurmountable.

**Lectures and in-class quizzes will be based on the assumption that you have read the material and done the homework by their respective due times.** In-class quizzes will happen frequently and be averaged with your midterm exam grades.

- Homework assignments and computer projects will be graded for completeness and accuracy. Your ability to read, understand and follow instructions is expected and reflected in grading.
- The **in class quizzes** will be corrected in class and submitted for scoring. In-class quizzes cannot be made up. 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. There will be a 25% penalty for late submissions and after three week-days they will not be accepted. Note: Wileyplus on-line homework has it's due day and time posted on-line. You will not have access to improve your score after the due time for quizzes.

### **ATTENDANCE, PARTICIPATION, MATURE, CONSIDERATE CONDUCT:**

Students will sign an attendance sheet each day before class begins. At the end of the quarter your percentage of class attendance will be converted to a Quiz grade. Late arrivals get no credit for attendance. A sign-in sheet will be used each day to record attendance. At the end of the quarter your percentage of attendance will be converted to a quiz score and averaged with your Wileyplus quizzes. **If you are going to miss a class**, please email me in advance with an explanation. 5% of that grade being scored based on the professor's assessment of your participation, mature and considerate conduct in class and any communications related to class (emails, meetings, etc).

#### **GRADING:**

On-Line Homework & Quizzes	25% (Attendance = 1 Quiz)
In-Class Quizzes & 2 Midterms, Accounting Project, Class Participation and conduct	40%
Final - Comprehensive	35%

The lowest on-line on-line quiz will be dropped. The lowest three in-class quizzes will be dropped.

Special Accommodations: Students requiring special accommodations for the class must make arrangements at the beginning of the quarter through the Disability Resource Center in B132, (425) 564-4138, [www.bellevuecollege.edu/drc](http://www.bellevuecollege.edu/drc).

### **Bellevue College policy on student conduct, plagiarism, stealing and cheating:**

"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. 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.

#### **ACADEMIC HONESTY:**

You are expected to work independently on all tests. Cheating will result in a score of 0. Cheating and plagiarism are serious offenses. If caught cheating, the incident will be reported according to the college's policies and procedures.

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)