



## Accounting 201 Course Syllabus Fall 2010

Instructor: Pete Van Tuyl

E-mail: I prefer that email be sent through the Blackboard/Vista course site. Otherwise, you can email me at [peter.vantuyl@bellevuecollege.edu](mailto:peter.vantuyl@bellevuecollege.edu)

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Online office hours: Tuesday & Thursday, 4 to 7 PM  
Other times by appointment

<https://sas.illuminate.com/m.jnlp?sid=2009068&password=M.F285A740CE33919C00CE4F80E37E46>

Illuminate allows us to share applications, so we can both be looking at the same document or spreadsheet and be can both observe changes as they occur. Voice is available for those with headphones and microphone. Text-based chat is available for all. Click the link above to access my online virtual office. Feel free to drop by any time and see if I'm there – I frequently am, even outside office hours.

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### ***Prerequisite***

English 101 is required prior to this course.

### **Books and Materials Required**

#### **Financial Accounting, 7<sup>th</sup> edition**

By Weygandt, Kimmel & Kieso

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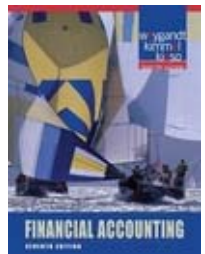
ISBN-13 978-0-470-047715-1

#### **WileyPlus registration for the course homework site:**

<http://edugen.wiley.com/edugen/class/cls176305/>

NOTE: A registration code for WileyPlus comes bundled with the textbook if you purchase it at the BC bookstore. WileyPlus can be purchased separately from <http://www.wileyplus.com/buy>. Make sure that you specify the correct textbook.

Note that the complete textbook is included with WileyPlus, so if you are comfortable working with an electronic



textbook rather than a hard copy only WileyPlus is required.

You will need access to a computer with reliable internet access.

You will need access to Microsoft Word, Excel and Powerpoint programs (or another program suite such as Open Office which can read and write these files).

### Course Outcomes

By the end of this course the student will be able to:

- Define the purpose of financial accounting and distinguish it from other forms of accounting.
- Describe the roles and responsibilities of various bodies involved in or with financial accounting
- Demonstrate knowledge of accounting concepts; describe the steps of the accounting cycle
- Record basic transactions, events and circumstances in accounting records according to Generally Accepted Accounting Principles (GAAP)
- Prepare properly formatted financial statements from accounting records
- Use information from financial statements to calculate basic financial ratios and explain their significance
- Measure and evaluate a business's financial position
- Perform basic analysis, 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.

### Resources

**Statistics and accounting tutoring lab.** The tutors are awesome! I've seen many students' grades improve after they started using the tutoring lab.

**Library Media Center.**

**Advising:** If you intend to and have not already done so, declare your business major. Make sure you have consulted with an advisor and laid out your plan for future courses.

**Listserv:** The Business Division recommends that you subscribe to the Business listserv which provides notices of application deadlines and events. To subscribe to the listserv, individuals should send a message to: [lyris@list.bcc.ctc.edu](mailto:lyris@list.bcc.ctc.edu). In the body of your message write "SUBSCRIBE bccbusiness"

**Publisher's website:** There is a wealth of material at <http://bcs.wiley.com/he-bcs/Books?action=index&itemId=0470477156&bcsId=5203>. This includes self-study quizzes so that you can make sure you're ready before you take the graded quizzes.

### How to succeed in this course

- **This is a VERY challenging course. It is especially challenging online. DO NOT FALL BEHIND! The material for each chapter is the foundation for what comes after. If you fall behind it will be very difficult to catch up.** Due dates are listed in the syllabus.
- Budget adequate time: you should plan on spending **at least** 15 hours per week on a 5-credit class during a ten-week quarter. The amount of work and the complexity of the material will require it.

- Plan on spending time studying throughout each week during the quarter. We will cover an one chapter most weeks. Spread out your study time – dealing with concepts daily aids in mastering them.
- Check in with your discussion group often. Group assignments are due approximately every week.
- Homework assigned is a minimum and must be turned in. You need to do much more and especially chapter review problems. The only way to learn how to do accounting is to do accounting work.
- Study in groups, beyond the required group discussions.
- Make good use of your instructor and the tutors in the tutor lab.
- If you have a question, ask it! Ask questions in the “Question and Answer” discussion forum or the general discussion forum for each chapter. Ask questions using the “comments” box when submitting homework. Send Vista email to the instructor. Ask at the accounting and statistics tutoring lab. Keep asking until you get answers that are adequate for you.
- The instructor provides practice midterm and final exams. Scores on these don’t count toward your course grade but they will help A LOT in preparing you for the actual exams. Use them!

## Grading

### Course requirements

	Points
50 hours minimum logged into course website	
Midterm Exam (Proctored)	300
Final Exam (Proctored)	350
Homework Assignments (56 exercises & problems)	56
Quizzes (intro + 8 chapters)	90
Discussion forums (intro + 8 chapters)	90
Reading Assessments (8 chapters)	64
Team Project: Industry/Company analysis in discussion forum	50
<b>TOTAL</b>	<b>1,000</b>

### Grading: Percent of total points available

At least	Less than		
95%	No limit	A	4
90%	95%	A-	3.7
86%	90%	B+	3.3
83%	86%	B	3.0
80%	83%	B-	2.7
76%	80%	C+	2.3
73%	76%	C	2.0
70%	73%	C-	1.7
66%	70%	D+	1.3
60%	66%	D	1.0
No limit	60%	F	0

**A pass grade will not be given unless all requirements of the course are completed.**

**Proctored Midterm & Final:** The midterm and final exams are required to be proctored. Two proctored exam sessions will be provided at BC for each exam.

In the event the student is unable to attend the test sessions at BCC the student may arrange for a different exam proctor. Normally, the exam proctor proposed by the student must be either an institution of post-secondary education (another college), a public library, or a commercial testing service. Note: The King County library system does not proctor exams. The student is responsible for providing the proposed proctor's name, title, institutional affiliation, email address and phone number to the instructor at least 72 hours prior to the scheduled exam.

The final exam is comprehensive. If the student's grade on the final is better than that on the midterm then I will substitute the final exam grade for the midterm grade. **ALL STUDENTS MUST TAKE THE FINAL EXAM.** The midterm exam grade cannot be substituted for the final exam grade.

**Homework Assignments:** Homework assignments will consist of exercises and problems. They will be completed using WileyPlus. In order that you can learn from your mistakes multiple attempts will be allowed with the highest score counting toward your grade. Note that you will be working with different numbers each time, so you'll have to work the problem from the beginning with each attempt.

**Reading Assessments:** There will be a reading assessment at the beginning of each chapter. The reading assessment requires that you read the chapter and answer the questions. Except for definitions, the answers to these questions must be in your own words. Do not copy verbatim from the textbook nor copy and paste from other sources.

**Chapter Quizzes:** You will be required to complete a 20-question multiple choice quiz for each chapter with a deadline as to when this must be completed for each chapter. These quizzes are timed for 30 minutes. In the classroom setting, these quizzes are taken closed book and the scores on these quizzes highly correlate with the scores on the proctored exams. Although I cannot monitor how you complete these quizzes, it is recommended that you take them by yourself and closed book. This means that you have studied the material and really understand it. You are allowed to retake each chapter's quiz before the deadline. The best score will be logged. Remember, the quizzes come from an extensive test bank and they will be different every time that you take it.

**Company Analysis:** Each student will be required to select a company from a list provided on the course site. You will be performing analysis on the 10Ks of your company throughout the quarter and posting your results to the appropriate discussion forums. Your calculations will be checked by a classmate. At the end of the quarter, you will team with the other individuals in your industry to create a presentation for the class.

Details on the company analysis will be in each of the learning modules and the discussion forums. These company analysis will help you understand how financial statements are used to evaluate companies.

**Late Work:** Work submitted late will be graded down by 10% per week or fraction of a week that it is late. Exceptions may be made at the discretion of the instructor.

### 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>

### Standard of Behavior

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.

## 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](#).

## 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/>

## Social Science Division Policies

### ***Cheating, Stealing and Plagiarizing<sup>[1]</sup>***

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 Dean 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 Dean of Student Services.

### ***Incomplete***

If a student fails to complete all the required work for a course, an instructor may assign the grade of Incomplete ("I"). The student must complete the coursework by the end of the next quarter, or receive the assigned letter grade (usually an "F").

### ***F Grade***

Students who fail a course will receive a letter grade of "F."

### ***Final Examination Schedule***

The Social Science Division will adhere to the final examination schedule as stated in the BC Schedule. Final examinations will be held at the end of each quarter at fixed times. Instructors will not give examinations in advance of the regular schedule. A student who is absent from any examination held at any time during the quarter may forfeit the right to make up the examination. If, for illness or some other circumstance beyond the student's control, the student is unable to be present at any scheduled examination and has contacted the instructor on a timely basis, the student may be permitted to take such examination at a time designated by the instructor.

### ***Withdrawal From Class***

College policy states that students must formally withdraw from a class by the end of the seventh week of the quarter (Registration Office, B125). If a student has not withdrawn by that date, an appropriate letter grade will be assigned for the course.

### ***Hardship Withdrawal***

Instructors may assign the grade of "HW" (hardship withdrawal) at their discretion in the event that a student cannot complete the coursework due to extreme and exceptional circumstances. Students may also contact the Enrollment Services office BEFORE grades are assigned in cases of hardship.

### ***Students Who Require Disability Accommodations:***

Students with disabilities who have accommodation needs are encouraged to meet with the Disability Resource Center (DRC) office located in B132 (telephone 425.564.2498 or TTY 425.564.4110), to establish their eligibility for accommodation. The DRC office will provide each eligible student with an accommodation letter. Students who require accommodation in class should review the DRC accommodation letter with each instructor during the first week of the quarter.

Students with mobility challenges who may need assistance in case of an emergency situation or evacuation should register with Disability Resource Center, and review those needs with the instructor as well.

### ***Distribution of Grades***

Grades will not be posted in the Social Science Division or in faculty offices, and secretaries will not give out grades. Students should access their grades through the BC Web site.

### ***Return of Papers and Tests***

Paper and/or Scantron score sheet returns will be arranged in the following ways ONLY: by mail, if student supplies the instructor with stamped, self-addressed envelope (with appropriate postage); or by the instructor designating a time and place whereby the student may retrieve his/her papers. Unclaimed papers and/or Scantron score sheets must be kept by the instructor for a minimum of sixty (60) instructional days following the end of the quarter.

*[1] If you are accused of cheating, stealing exams and/or plagiarism, there is a Bellevue College Student Discipline and Appeals Procedure (the right to due process) which you may pursue. Contact the office of Division Chair (D110), the Dean of Student Services (B231A) or the Associated Student Body (C212) for information regarding the appeals process.*

## Course Calendar

### ***DUE DATES – (due 10 PM in Bellevue, WA)***

- **General:** This is an online course. Many students do much of their studying on weekends. Others prefer weekdays. Every day of the week is a potential workday in this course. Assignments may be due any day of the week. If any of the due dates pose a problem for you, feel free to complete that portion of the work early. Early submission of quizzes and assignments is encouraged, as long as you're ready for them.
- **Time:** The expiration of each due date is 10 PM in Bellevue, Washington. When used in conjunction with a due date the phrase "not later than" means that things turned in on that date are on time, but things submitted after that date are late.
- **Learning objectives** for each chapter are listed in the textbook.

Sep 20 to 26 – Introduction	
Sep 20 – Monday	Read syllabus & explore course site Begin group discussion – self introductions
Sep 21 – Tuesday	WileyPlus Assignment Zero (not graded)
Sep 22 – Wednesday	Group discussion complete
Sep 23 – Thursday	Introductory Quiz
Sep 24 to 30 – Chapter 1	
Sep 24 – Friday	Read Chapter 1
Sep 25 – Saturday	View Camtasia lectures or WileyPlus Interactive Tools
Sep 26 – Sunday	WileyPlus E1-14; E1-16; E1-17 Reading Assessment, Ch 1
Sep 27 – Monday	WileyPlus P1-1
Sep 28 – Tuesday	WileyPlus P1-3 Begin group discussion 1
Sep 29 – Wednesday	WileyPlus P1-5
Sep 30 -- Thursday	Assessment due – Ch 1 Quiz Group discussion 1 complete
Oct 1 to 7 – Chapter 2	
Oct 1 – Friday	Read Chapter 2
Oct 2 – Saturday	View Camtasia lectures or WileyPlus Interactive Tools
Oct 3 – Sunday	WileyPlus E2-11; E2-47; E2-15 Reading Assessment, Ch 2
Oct 4 – Monday	WileyPlus P2-3
Oct 5 -- Tuesday	WileyPlus P2-4 Begin group discussion 2
Oct 6 -- Wednesday	WileyPlus P2-5
Oct 7 -- Thursday	Assessment due – Ch 2 Quiz Group discussion 2 complete
Oct 8 to 14 – Chapter 3	

Oct 8 – Friday	Read Chapter 3
Oct 9 – Saturday	View Camtasia lectures or WileyPlus Interactive Tools
Oct 10 – Sunday	WileyPlus E3-13 E3-14; E3-15 Reading Assessment, Ch 3
Oct 11 – Monday	WileyPlus E3-16; P3-3
Oct 12 – Tuesday	WileyPlus P3-5 Begin group discussion 3
Oct 13 – Wednesday	WileyPlus P3-6
Oct 14 – Thursday	Assessment due – Ch 3 Quiz Group discussion 3 complete
Oct 15 to 21 – Chapter 4	
Oct 15 – Friday	Read Chapter 4
Oct 16 – Saturday	View Camtasia lectures or WileyPlus Interactive Tools
Oct 17 – Sunday	WileyPlus E4-8; E4-9; E4-11 Reading Assessment, Ch 4
Oct 18 – Monday	WileyPlus E4-17; P4-3
Oct 19 – Tuesday	WileyPlus P4-4 Begin group discussion 4
Oct 20 – Wednesday	WileyPlus P4-5
Oct 21 – Thursday	Assessment due – Ch 4 Quiz Group discussion 4 complete
Oct 22 to 23 – Review for Midterm Exam	<b>Review the first four chapters and work through the practice midterm exam -- No Assignments or Assessments from chapters 1 through 4 accepted after Oct 23</b>
Oct 24 to 31 – Midterm Exam	<b>Midterm Exam</b>
Nov 1 to 7 – Chapter 5	
Nov 1 – Monday	Read Chapter 5
Nov 2 – Tuesday	View Camtasia lectures or WileyPlus Interactive Tools
Nov 3 – Wednesday	WileyPlus E5-3; E5-5; E5-8 Reading Assessment, Ch 5
Nov 4 – Thursday	WileyPlus E5-9; E5-15; P5-2
Nov 5 – Friday	WileyPlus P5-4 Begin group discussion 2
Nov 6 – Saturday	WileyPlus P5-8
Nov 7 – Sunday	Assessment due – Ch 5 Quiz Group discussion 5 complete
Nov 8 to 14 – Chapter 6	
Nov 8 – Monday	Read Chapter 6
Nov 9 – Tuesday	View Camtasia lectures or WileyPlus Interactive Tools



Nov 10 – Wednesday	WileyPlus E6-5; E6-6; E6-7 Reading Assessment, Ch 6
Nov 11 – Thursday	WileyPlus E6-16; P6-2
Nov 12 – Friday	WileyPlus P6-4; P6-6 Begin group discussion 6
Nov 13 – Saturday	WileyPlus P6-8
Nov 14 – Sunday	Assessment due – Ch 6 Quiz Group discussion 6 complete
Nov 15 to 21 – Chapter 8 (Note this is out of order!)	
Nov 15 – Monday	Read Chapter 8
Nov 16 – Tuesday	View Camtasia lectures or WileyPlus Interactive Tools
Nov 17 – Wednesday	WileyPlus E8-4; E8-6; E8-8 Reading Assessment, Ch 8
Nov 18 – Thursday	WileyPlus E8-12; P8-2
Nov 19 – Friday	WileyPlus P8-4 Begin group discussion 8
Nov 20 – Saturday	WileyPlus P8-6
Nov 21 – Sunday	Assessment due – Ch 8 Quiz Group discussion 8 complete
Nov 22 to 28 – Chapter 7	
Nov 22 – Monday	Read Chapter 7
Nov 23 – Tuesday	View Camtasia lectures or WileyPlus Interactive Tools
Nov 24 – Wednesday	WileyPlus E7-5; E7-8; E7-9 Reading Assessment, Ch 7
Nov 25 – Thursday	WileyPlus E7-11; P7-2
Nov 26 – Friday	WileyPlus P7-4 Begin group discussion 7
Nov 27 – Saturday	WileyPlus P7-5
Nov 28 – Sunday	Assessment due – Ch 7 Quiz Group discussion 7 complete
Nov 29 - 30 – Review for Final Exam	Review all material for this course. Work through the practice final exam. – <b>No course work accepted after Nov 30</b>
Dec 1 to 7 – Final Exam	<b>Final Exam</b> Note: Students taking final exam outside BC proctor sessions should make sure to allow plenty of time for transmission of completed exam from proctor to instructor.