



Accounting 202 Fundamentals of Accounting II 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

Online office hours: Tuesday and Thursday from 4 to 7 PM (normally)
Other times: drop by using the link below and see if I'm online (I frequently am) or send me a Vista email to schedule a session at a special time.

The instructor maintains online "office hours" through an online tool called Elluminate. The link is:

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

Elluminate 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.

Course Information

Course Outcomes

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

- Account for the purchase, use and disposition of buildings, manufacturing plants, equipment, natural resources, and intangible assets
- Present transactions related to long-term assets on the financial statements

- Account for and report current liabilities
- Account for and report long-term liabilities
- Account for and report contributions from owners, payment of dividends, and retained earnings
- Prepare a statement of cash flows from an income statement and comparative balance sheets
- Analyze a set of financial statements using vertical analysis, horizontal analysis and ratio analysis
- Explain and evaluate quality of earnings
- Identify the characteristics of high-quality earnings
- Discuss current issues related to corporate governance

Resources

Statistics and accounting tutoring lab A255. 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 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. In the body of your message write "SUBSCRIBE bccbusiness"

Publisher's website: There is a wealth of material at www.prenhall.com/reimers. 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! 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. I will expect to receive weekly progress reports from each group describing the group's progress toward completing the group project. I will also ask for a report from each group member evaluating the participation of all group members during the 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. The solutions to all problems other than homework are provided. You can access them through the link on the course main page
- 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 discussion forum for a specific chapter. Ask questions 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.

Grading

Course requirements

	Points
Individual Assignments (Homework)	160
Discussions – 6 chapters + intro. at 20 points each	140
Group Presentation	50
Assessments (quizzes)	140
Midterm (Proctored – See note)	150
Final (Proctored – See note)	250
Complete Course Evaluation	10
TOTAL	900
<p>Note: The midterm and final exams are required to be proctored. Two proctored exam sessions will be provided at BC for each exam.</p> <p>In the event the student is unable to attend any of the test sessions at BC the student may arrange for a different exam proctor. The exam proctor proposed by the student must be either an institution of post-secondary education (another college) or a public library. Note the the King County library system does not provide proctoring services. The student is responsible for providing the proposed proctor's name, title, institutional affiliation, email address and phone number to the instructor at least one week prior to the scheduled exam.</p>	
<p>Other policies:</p> <ul style="list-style-type: none"> • 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. • No retakes on assessments (quizzes): I do not offer retakes on assessments. (I suggest that you use the quizzes on the publisher's internet website for practice before you take the quizzes in this class.) • Resubmission of homework assignments: I DO ask people to resubmit homework assignments. Some of the best learning in this online course starts with a partially-completed homework submission and the comment "here's as far as I could get." If you make the corrections your assignment grade will be the grade for the corrected homework (if you put in the work to make the corrections then you'll get the points!) If I ask you to resubmit a homework assignment it's because I think it's important to the learning process for you to do the work correctly. • No "extra credit": Just what it says. I do not offer extra credit assignments. You need to do well in completing the assigned work in order to succeed in 	

this course.

- **Variances:** The instructor may authorize variances from these policies in particular cases. Such variances are generally due to extenuating circumstances beyond the student's control.

Grading

At least	Less than	Letter	Numeric
95%	No limit	A	4
92%	95%	A-	3.7
88%	92%	B+	3.3
84%	88%	B	3.0
80%	84%	B-	2.7
76%	80%	C+	2.3
72%	76%	C	2.0
68%	72%	C-	1.7
64%	68%	D+	1.3
60%	64%	D	1.0
No limit	60%	F	0

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

Books and Materials Required

Financial Accounting

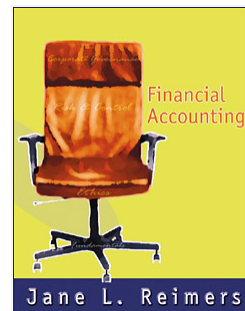
By Jane L. Reimers

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

Student 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).



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>

Social Science Division Policies

Cheating, Stealing and Plagiarizing[\[1\]](#)

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.

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 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/>

Course Calendar

DUE DATES – (due before midnight in Bellevue, WA)

Adjustments for Lateness:

- **General:** This is an online course. 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.
- **Time:** The expiration of each due date is midnight 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.

Sep 20 to 26 – Introduction	
Sep 20 – Monday	Read syllabus & explore course site
Sep 21 – Tuesday	Assignment due – Introductory Assignment
Sep 22 – Wednesday	Begin group discussion – Self-introductions
Sep 23 – Thursday	
Sep 24 – Friday	Assignment due – Intro. Assign. Resubmission
Sep 25 – Saturday	
Sep 26 – Sunday	Assessment due – Introductory assessment
Sept 27 to Oct 3 – Chapter 8	
Sep 27 – Monday	Read Chapter 8 and View Powerpoints
Sep 28 – Tuesday	Assignment due – P8-2A
Sep 29 – Wednesday	Begin Ch 8 Discussion
Sep 30- -- Thursday	Assignment due – E8-18A
Oct 1 – Friday	
Oct 2 – Saturday	Assignment due – FSA 8-2 Ch 8 Discussion Done
Oct 3 – Sunday	Assessment due – Quiz 8
Oct 4 to 10 – Chapter 9	
Oct 4 – Monday	Read Chapter 9 and View Powerpoints
Oct 5 -- Tuesday	Assignment due – E9-8A
Oct 6 -- Wednesday	Begin Ch 9 Discussion
Oct 7 -- Thursday	Assignment due – E9-13B
Oct 8 – Friday	
Oct 9 – Saturday	Assignment due – P9-3A Ch 9 Discussion Done
Oct 10 – Sunday	Assessment due – Quiz 9
Oct 11 to 17 – Chapter 10	
Oct 11 – Monday	Read Chapter 10 and View Powerpoints
Oct 12 – Tuesday	Assignment due – P10-3A
Oct 13 – Wednesday	Begin Ch 10 Discussion
Oct 14 – Thursday	Assignment due—P10-4A
Oct 15 – Friday	
Oct 16 – Saturday	Assignment due – P10-5A Ch 10 Discussion Done
Oct 17 – Sunday	Assessment due – Quiz 10

Oct 18 to 23 – Review for Midterm Exam	Review chapters 8 to 10 and work through the practice midterm exam -- No Assignments or Assessments from chapters 8 through 10 accepted after Oct 23
Oct 24 to 31 – Midterm Exam	Midterm Exam
Nov 1 to 7 – Chapter 11	
Nov 1 – Monday	Read Chapter 11 and View Powerpoints
Nov 2 – Tuesday	Assignment due – P11-1B
Nov 3 – Wednesday	Begin Ch 11 Discussion
Nov 4 – Thursday	Assignment due – P11-4A
Nov 5 – Friday	
Nov 6 – Saturday	Assignment due – FSA 11-2 Ch 11 Discussion Done
Nov 7 – Sunday	Assessment due – Quiz 11
Nov 8 to 14 – Chapter 12	
Nov 8 – Monday	Read Chapter 12 & view Powerpoint
Nov 9 – Tuesday	Assignment due – P12-6A
Nov 10 – Wednesday	Begin Ch 12 Discussion
Nov 11 – Thursday	Assignment due – P12-8A
Nov 12 – Friday	
Nov 13 – Saturday	Assignment due – E12-16A Ch 12 Discussion Done
Nov 14 – Sunday	Assessment due – Quiz 12
Nov 15 to 21 – Chapter 13	
Nov 15 – Monday	Read Chapter 13 & View Powerpoints
Nov 16 – Tuesday	
Nov 17 – Wednesday	
Nov 18 – Thursday	Begin Ch 13 Discussion
Nov 19 – Friday	
Nov 20 – Saturday	Ch 13 Discussion Done
Nov 21 – Sunday	Assessment due – Quiz 13
Nov 22 - 30 – Review for Final Exam & work on Group Project	Review all material for this course. Work through the practice final exam. – No course work accepted after Nov 30
Dec 1 to 7 – Final Exam	Final Exam 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.