

Accounting 201 Syllabus

5481 Sec. B Fall 2017

Instructor: Aron Segal

E-mail: aron.segal@bellevuecollege.edu

Phone: 425-564-2807

Office location: C207D

Office Hours: Monday 1:00pm-2:00pm, Tuesday 9:00am to 10:00am, Wednesday 7:00pm-8pm (online), Thursday 1:00pm-2:00pm, Friday 9:00am to 10:00am, and by appointment

Course Information

Please note: This syllabus was constructed as a tentative plan for how the course will proceed. A number of conditions and circumstances may arise which can alter the topics, schedule, activities, materials, etc. The faculty member reserves the option to make any changes, as s/he deems necessary.

Course Outcomes

This course presents the nature and social setting of accounting, uses of accounting information, and basic concepts and procedures. 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 prepare and use basic financial accounting information to:

1. Identify the purpose and uses of financial accounting
2. Apply basic accounting principles and assumptions to business transactions
3. Employ double-entry bookkeeping to record and report on basic business operational transactions in an accounting system
4. Describe the impact of basic operating transactions on a business's financial position
5. Critically analyze a business's financial position and operational results
6. Discuss the origins of fraud and means by which a business may protect itself from it
7. Demonstrate business communications skills through a variety of assessments such as team assignments, oral presentations, and written documents

How Outcomes Will be Met

Students will complete case study assignments, homework problems, exams, quizzes, and participate in class discussions in order to improve the skills necessary for success in a business environment.

Grading

Your grade will consist of a percentile score resulting from performance on the quizzes, exams, papers, presentations, homework problems, and classroom participation.

Grading Criteria—Numeric, per Bellevue College guidelines:

| 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 |

The College Grading Policy #3000 can be found online at [Grading Policy](#).

Books and Materials Required

Textbook: Financial Accounting Tools for Business Decision Making, Kimmel, et.al., 8th Edition (John Wiley and Sons, 2016)

Supplies: a basic, hand-held calculator; writing implement; paper for note taking

Software: Access to MSFT Excel, Word, and PowerPoint or suitable equivalents for preparation of papers, presentations, and homework

Internet: Access to WileyPLUS and Canvas for access to class materials

Prerequisites: ENGL&101 and Math138 or higher with a C or better. College level reading, writing, and basic math (through fractions and percentages). Comfortable with ratios and numeric relationships.

Strongly Desired: Working knowledge of Excel, Word or equivalent, and PowerPoint or equivalent. Strong Algebra skills.

Classroom Learning Atmosphere

Instructor's Expectation

Nature of the Course/Instructional Method: This class is based on active learning principles in which student questions and presentations complement instructor facilitated discussions and lectures. In order to be ready for this, you will need to keep up with your reading. The instructor reserves the right to test you on your reading with occasional quizzes. The instructor will give overviews/detailed information where appropriate, while the student takes notes. Other class efforts will be divided as follows:

1. **Homework:** Keeping up with homework is vital to your success in this class! The instructor will assign specific homework problems for each chapter, however *additional practice is encouraged*. For each assignment:
 - Each student should complete or attempt ALL of the problems and bring the solutions to class.
 - Instructor will check homework completed individually.
2. **Participation:** consisting of in-class exercises and discussion will give students the opportunity to demonstrate subject knowledge. Active participation in group activities is a core function in a business environment. As such, a significant portion of your grade will be sourced to such exercises. Participation means providing input to the class, such as comments, observations, or opinions. Attendance itself is not graded.
3. **Chapter Quizzes/Exams:** Based on lectures/text/other—see the course schedule for the timing. After completion of an exam, you are responsible to turn in the exam document and any materials used during the test. If you do not turn in everything, you may not get credit for the exam.
4. **Team Projects:** In this class, you and a small team will be responsible for group assignments. NOTE: Points are assigned individually and as a group. Team members will evaluate one another's contributions to the projects as a part of the grading. You will also work with this group on a periodic basis on assignments within the classroom.
5. **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. This amount may vary from student to student and week to week based on the course content.
6. **Instructor Hours:** This instructor's working hours are generally between 9:00 am and 4:30 pm, PST, Monday through Thursday and 9:00 am to 2pm Fridays. Exceptions to these hours may arise, however students should not expect to receive communications from the instructor outside of those times. Be aware that the duties of an instructor extend beyond those of the classroom and access to the instructor may be limited even during the working hours listed above.

Safe Space:

Everyone has the right to

- identify (or not) as they choose
- present however they want
- speak whichever language they want
- be heard
- disagree
- participate in free discussions

Everyone has the responsibility to

- respect the voices of others
- not make personal attacks
- recognize the effect of their words on others
- realize that their experiences are not universal
- be mindful of others' issues with addiction, body image and sexual experience

All without fear of ridicule. Individuals failing to respect these rights and abide by these responsibilities may be asked to leave the classroom. If you feel that your rights have been violated or have concerns, notify me immediately.

Classroom Etiquette: Please **do not talk** when someone else has the floor, be that the teacher or another student. Collaborative learning is welcomed, but not when it disturbs others. If you find that the energy and enthusiasm of the classroom is too distracting, please let me know immediately.

Tardiness Policy: ¹ Late arrival to the classroom is disruptive to the learning environment and disrespectful of those already present within the room; therefore, it is not acceptable. Students failing to arrive in the classroom within three minutes of the scheduled start of the class, as measured by the classroom clock, will be considered as tardy. Tardy students may not interrupt the class and therefore may not enter the room. If a break is provided during class, late arrivals may enter the classroom at that time. Since accidents happen, students are provided two tardiness allowances per term. These may be used to enter the room late, without waiting for the break. In the event of extenuating circumstances, notify the instructor.

Computer Use: The operation of computers in the classroom can be a distraction to both the user and those around him or her. As a result, students may NOT use personal computing devices in class, unless authorized by the instructor. This includes tablets and smartphones, as well as traditional laptop computers.

¹ As an experiment, the instructor has chosen not to implement this policy at the beginning of the Fall 2017 quarter. The instructor reserves the right to instate the policy later in the term should tardiness be deemed disruptive.

Testing Periods: No electronic devices, aside from those medically necessary and those specifically permitted by the instructor, may be utilized during any testing period. Students may not wear hats with bills protruding in front. All exams will be proctored, either by the instructor or by a third party authorized by the instructor.

Assignment Submissions: Unless otherwise stated, all assignments are due in class and on paper. Major writing assignments will be due **via Canvas**. Submissions of such papers via any other method will **NOT** be accepted.

Late Assignment Policy: Assignment due dates will be announced in advance and the assignments are due at the beginning of the period in which they are due. Any assignment received after the specified collection time will be considered late. Early exams may be arranged in advance with the instructor. Make-up exams may only be arranged if necessitated by extraordinary circumstances. Unless prearranged with the instructor, **only team paper assignments will be accepted late. All other assignments, such as chapter problems and questions, must be submitted on time in order to be accepted for a grade.** In the event that you will not be in class when an assignment is due, the assignment must be submitted to the instructor prior to the beginning of the specified class period in order to be considered as received timely.

Team papers submitted late lose 10% of their assigned grade for each day late. Those received on the due date but after the time that others have been collected will lose 10%. Thereafter, assignments will lose an additional 10% per day late. For instance, work due in class on a Tuesday, which is turned in on Thursday will be docked 30%. **NO ASSIGNMENTS WILL BE ACCEPTED AFTER 3 DAYS HAVE PASSED**, e.g., if due Tuesday, the late work will not be accepted after Thursday, close of business.

Should a medical problem, emergency situation, or extraordinary circumstance result in late submission, assignments may be accepted without penalty if documentation of the situation is also provided. Such documentation must come from an unrelated, third party, such as a doctor or clinic.

Email Communication: Electronic communication with instructors must be done through student email accounts or the Canvas messaging system only. Instructors cannot communicate with students about their course work or grades through students personal email accounts.

Absences Policy: 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.** For weather-related absences, please use Public Safety approved means of determining school closures. You must always be the judge of your own personal safety, and I will accept your judgment. In the event of any absence, it is the student's responsibility to obtain missed class lecture notes, handouts, and assignments from another student, or check the website.

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.

Religious Holidays: Students who expect to miss classes, examinations, or any other assignments as a consequence of their religious observance should be provided with a reasonable alternative opportunity to complete such academic responsibilities. It is the obligation of students to provide faculty with reasonable notice of the dates of religious holidays on which they will be absent, preferably at the beginning of the term. Students who are absent on days of examinations or class assignments should be offered an opportunity to make up the work without penalty (if they have previously arranged to be absent), unless it can be demonstrated that a makeup opportunity would constitute an unreasonable burden on a member of the faculty. Should disagreement arise over what constitutes an unreasonable burden or any element of this policy, parties involved should consult the department chair, or Dean.

College Anti-Discrimination Statement (Title IX): Bellevue College does not discriminate on the basis of race or ethnicity; color; creed; national origin; sex; marital status; sexual orientation; age; religion; genetic information; the presence of any sensory, mental, or physical disability; gender identity or veteran status in educational programs and activities which it operates.

For further information and contacts, please consult [College Anti-Discrimination Statements](#).

Division Statements

By enrolling in this course you acknowledge that you are a part of a learning community in the Business Transfer Program that is committed to the highest academic standards. As a part of this community, you pledge to uphold the fundamental standards of honesty, respect, and integrity, and accept the responsibility to encourage others to adhere to these standards.

Information about Bellevue College's copyright guidelines can be found at: [College Copyright Policy](#)

This link provides a good, short summary of how to avoid plagiarism: [Avoiding Plagiarism](#)

Student Code of Conduct and Academic Integrity

Any act of academic dishonesty, including cheating, plagiarism (using the ideas or words of another as one's own without crediting the source), and fabrication 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 Success for investigation. Specific student rights, responsibilities, and appeal procedures are listed in the Student Code of Conduct at: [Student Code](#)

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: [Create Email](#)

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 [Technology Help Desk](#)

Disability Resource Center (DRC)

The Disability Resource Center serves students with a wide array of learning challenges and disabilities. If you are a student who has a disability or learning challenge for which you have documentation or have seen someone for treatment and if you feel you may need accommodations in order to be successful in college, please contact us as soon as possible.

If you are a person who requires assistance in case of an emergency situation, such as a fire, earthquake, etc, please meet with your individual instructors to develop a safety plan within the first week of the quarter.

If you are a student with a documented autism spectrum disorder, there is an additional access program available to you. Contact [Autism Spectrum Navigators](#) Email and phone number is on the web page. ASN is located in the Library Media Center in D125.

The DRC office is located in B132 or you can call our reception desk at 425.564.2498. Deaf students can reach us by Skype: the address is **DRCatBC** (NOTE: There is no @ sign...it is actually **DRCatBC**). Please visit our website at [Disability Resource Center](#) for application information into our program and other helpful links.

Accessibility

The online elements of this course are designed to be welcoming to, accessible to, and usable by everyone, including students who are English-language learners, have a variety of learning styles, have disabilities, or are new to online learning. Be sure to let me know immediately if you encounter a required element or resource in the course that is not accessible to you. Also, let me know of changes I can make to the

course so that it is more welcoming to, accessible to, or usable by students who take this course in the future.

Public Safety

Public Safety is located in the K building and can be reached at **425-564-2400** (easy to remember because it's the only office on campus open 24 hours a day—2400). Among other things, Public Safety serves as our Parking Permits, Lost and Found, and Emergency Notification center. Please ensure you are signed up to receive alerts through our campus alerting system by registering at [RAVE Alert Registration](#)

If you work late and are uneasy about going to your car, Public Safety will escort you to your vehicle. To coordinate this, please phone ahead and let Public Safety know when and where you will need an escort.

Please familiarize yourself with the emergency postings by the door of every classroom and know where to go in the event of an evacuation. Your instructor will be asked if anyone might still be in the building, so check in before you do anything else. Emergency responders will search for anyone unaccounted for.

If a major emergency occurs, please follow these three rules:

- 1) Take directions from those in charge of the response -We all need to be working together.
- 2) Do not get in your car and leave campus (unless directed to) - Doing so will clog streets and prevent emergency vehicles from entering the scene. Instead, follow directions from those in charge.
- 3) **In an emergency, call 911 first, then Public Safety.**

Please do not hesitate to call Public Safety if you have safety questions or concerns at any time. You may also visit the Public Safety web page for answers to your questions.

Final Exam 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.

The final exam will be held during the period assigned by the college. Please consult the collegiate schedule at <http://bellevuecollege.edu/classes/exams>

Academic Calendar

The Bellevue College Academic Calendar is separated into two calendars. They provide information about holidays, closures and important enrollment dates such as the finals schedule.

- [Enrollment Calendar](#) On this calendar you will find admissions and registration dates and important dates for withdrawing and receiving tuition refunds.
- [College Calendar](#) This calendar gives you the year at a glance and includes college holidays, scheduled closures, quarter end and start dates, and final exam dates.

Additional Information

The instructor reserves the right to change any and all classroom policies as needed to meet instructional demands. Notification of changes will be made in the classroom and via the class website. Students are responsible for maintaining awareness of policies and changes.

| | | | | <u>Assignment</u> <u>Value</u> |
|--------------|-------------|----------------------------------|-------------------------------------|-----------------------------------|
| <u>Week</u> | <u>Date</u> | <u>Topic*</u> | <u>Assignment**</u> | |
| Ongoing | | Participation | | 20 |
| 1 | 9/18/2017 | Introduction and Chapter 1 | | |
| | 9/20/2017 | Chapter 1 | Ch 1 Intro | 5 |
| | 9/22/2017 | Chapter 1 | In class write and | 20 |
| - | - | | Syllabus quiz - Canvas | 10 |
| 2 | 9/25/2017 | Chapter 1 Homework | Ch 1 Homework | 5 |
| | 9/27/2017 | Chapter 2 | Chapter 2 Intro | 5 |
| | 9/29/2017 | Chapter 2 | Project Stage 1.1 (Canvas) | 5 |
| 3 | 10/2/2017 | Chapter 2 Homework | Ch 2 Homework | 5 |
| | 10/4/2017 | Review | | |
| | 10/6/2017 | Mid-term 1 | Exam: Chapters 1-2 | 30 |
| | | | Project Stage 1.2 (Canvas) | 5 |
| 4 | 10/9/2017 | Chapter 3 | Chapter 3 Intro | 5 |
| | 10/11/2017 | Monopoly & Chapter 3 | | |
| | 10/13/2017 | Chapter 3 | Project Stage 2.1 (Canvas) | 10 |
| 5 | 10/16/2017 | Chapter 3 Homework | Ch 3 Homework | 5 |
| | 10/18/2017 | Chapter 4 | Chapter 4 Intro | 5 |
| | 10/20/2017 | Chapter 4 | Project Stage 2.2 (Canvas) | 5 |
| 6 | 10/23/2017 | Chapter 4 Homework | Ch 4 Homework | 5 |
| | 10/25/2017 | Review | | |
| | 10/27/2017 | Mid-term 2 | Exam: Chapters 3-4 | 30 |
| 7 | 10/30/2017 | Chapter 5 | Chapter 5 Intro | 5 |
| | 11/1/2017 | Chapter 5 | | |
| | 11/3/2017 | Chapter 5 Homework | Ch 5 Homework and | 5 |
| | | | Project Stage 2.3 (Canvas) | 25 |
| 8 | 11/6/2017 | Chapter 6 | Chapter 6 Intro | 5 |
| | 11/8/2017 | Chapter 6 and Monopoly audit | Monopoly assignment and Audit sheet | 40 |
| | 11/10/2017 | No class - Holiday | | |
| 9 | 11/13/2017 | Chapter 6 Homework | Ch 6 Homework and | 5 |
| - | - | | In class write | 20 |
| | 11/15/2017 | Review | | |
| | 11/17/2017 | Mid-term 3 | Exam: Chapters 5-6 | 30 |
| 10 | 11/20/2017 | Chapter 7 | Chapter 7 Intro and | 5 |
| - | - | | Project Stage 3 (Canvas) | 75 |
| | 11/22/2017 | Chapter 7 | Project Peer Evaluation and | 0 |
| - | - | | All extra credit due | |
| | 11/24/2017 | No class - Holiday | | |
| 11 | 11/27/2017 | Chapter 7 Homework | Ch 7 Homework | 5 |
| | 11/29/2017 | Review | Practice Exam | 10 |
| | 12/1/2017 | Review | | |
| 12 | 12/4/2017 | No class - College Closed | | |
| | 12/6/2017 | Final Exam | Comprehensive final: Chapters 1 - 7 | 100 |
| Total Values | | | | 505 |

***This schedule is subject to change as instructional demands necessitate. Students will be notified of any changes in class. The instructor assumes no responsibility for the provision of notifications outside of those provided in the classroom. It is the responsibility of each student to remain up-to-date on schedule changes.**

****Unless otherwise noted, all assignments are due in class. Accomodations may be available for those unable to be present when the assignment is submitted. Please see the syllabus for details.**