

ACCOUNTING 202 PRINCIPLES OF ACCOUNTING II
Spring 2018: BURNS
(Item Number:5486B)

INSTRUCTOR AND CLASS INFORMATION

Instructor: Kathy Burns

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Lecture: Classroom C208 Monday/Wednesday 12:30–2:40 p.m.

Office Location: C207A

Office Hours: 11:45 a.m.–12:25 p.m. and 2:45–3:15 p.m. Monday/Wednesday and by appointment

PREREQUISITES

English 101 with a C or better; Math 138 with a C or better.

IMPORTANT!!

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. I reserve the option to make any changes that I deem necessary.

TEXTBOOK & REQUIRED MATERIALS

Kimmel, Financial Accounting, 8th Edition (FINANCIAL ACCT.BC W/ACCESS CODE) ISBN: 9781119349075. \$120 (bookstore). You will use the same textbook and access code as ACCT 201, but will now use Wileyplus class code **639834**.

- Internet access to Canvas (<https://bc.instructure.com>). On Canvas, you will find handouts related to this course, including but is not limited to: class presentation slides, lecture notes, lecture practice problems and exercises, and instructions for projects **You will be responsible for bringing all required handouts and information to class.**
- Internet access to Wileyplus (refer to Chapter 8 Homework in Canvas – Assignment for link).
- Access to Microsoft Excel, Word, and PowerPoint or suitable equivalents for preparations of papers, presentations, and homework.
- Supplies such as a basic hand held calculator, writing implement, and paper for note taking.

COURSE OBJECTIVES

Accounting 202 introduces the basic principles and concepts of financial accounting and explores the relationship between accounting information and business activities. In this

course, we will learn the complete accounting cycle for service and merchandise enterprises, including journal entries, general ledgers, and financial statements.

Upon successful completion of this course, you will be able to review any domestic company's financial statement and assess the company's financial stability, cash flow prospects, and balance sheet by:

1. Determining the impact of basic investing and financing transactions on a business's financial position
2. Constructing a report on the business's cash flows
3. Critically analyzing a business financial position and operational results
4. Employing time value of money theory in the analysis of long-term financial transactions
5. Reporting on a company's business model by reviewing the notes to the financial statements and external sources

Further, you will expand your knowledge of:

6. Double entry book-keeping to record and report on basic business investing and financings transactions in an accounting system
7. Business communications through a variety of assessments, such as team assignments, oral presentations, and written documents

An additional objective of this class is to prepare you for a successful business career. **The smartest person in the world will be unsuccessful in business if the standards of courtesy, preparation, participation, and teamwork are not met.** As such, my expectations for these standards are set forth below and you will be responsible for meeting them during this quarter.

HOW TO BE SUCCESSFUL IN THIS CLASS

COURTESY: Professional courtesy is a critical career success factor. Start practicing now.

Be on time for class. Arriving late to class is disruptive to your classmates and your instructor. Class begins at 12:30 pm on the dot, with a five-minute grace period. After 12:35 pm, you will lose your attendance credit for the day. If there are circumstances that are preventing you from being on time or having to leave early, please notify the instructor.

Be respectful to the instructor, team members, and classmates, raising your hand to speak, not speaking over each other, using polite and positive tone of voice, and listening to others' ideas and responses. All on-line communications are expected to be appropriate in a business setting. Any messages, including jokes and discussions your classmates find offensive, are considered inappropriate for a business setting. The instructor reserves the right to delete inappropriate communications from any public forums.

Refrain from distracting behavior. The use of electronic devices in class to take class notes, view PowerPoint slides, or work on class projects is allowed. However, all sound must be off (no rings, beeps, etc.) Please do not use electronics in class for any other non-class related activity (including instant messaging, web-browsing, etc.) unless specifically permitted by the instructor. Please note if you use your electronic device for non-class related activity, you may be prohibited from using it in the classroom. NOTE: We will have a short break midway through class where you can check texts and emails.

You may bring snacks and water to class. Please get everything opened before class starts so that there isn't paper crinkling or sodas popping open. Do not bring food that has strong smells as it may distract your fellow classmates.

COME PREPARED: Lack of preparation keeps you from fully participating and contributing.

Come to class every day. To be successful in this class, regular class attendance is essential. Lecture notes are available on Canvas, but they are no substitute for the interactive learning in the classroom. Reading the assigned material ahead of its presentation will significantly increase your ability to grasp the material presented. You will receive ½ point of participation credit for each class attended.

Complete homework on time. Keep up with the homework assignments! Each student is responsible for completing all of the assigned problems and bringing the solutions to class. If you do not do the homework, you cannot identify areas needing further guidance. If you don't understand a problem, ask questions.

Homework assignments will generally be completed in WileyPlus and are due at the beginning of the class following completion of the chapter's lecture. Due to time constraints, we will not discuss all assigned problems in class. If you have specific questions about assigned problems that we have not discussed in class, please attend office hours or contact me via e-mail so we can discuss. No credit is given for homework that is not submitted.

If we discover that additional practice is needed to successfully reinforce a particular skill, I may add homework problems. Any changes in homework due dates will be announced in class as well as announced in the announcements section of the course Canvas and WileyPlus sites.

This is a demanding course and you should plan to spend 2-3 hours before each class reading the chapter and 2-3 hours after each class for homework and review. Completing assignments is critical to successful completion of this course. The assigned homework is the minimum amount of problems. You are encouraged to attempt more problems in your textbook and on WileyPlus. You can access solutions (in you live close to campus) in C207K tutoring center. Keeping up with homework is the key to your success in this course!

PARTICIPATE: Active learning makes for a more interesting and positive experience for all.

Ask and answer questions in class. Active participation is a great way to make the class a positive learning experience. It is also an opportunity to develop analytical skills which is essential in business. Asking questions also helps clarify areas requiring more explanation. If you don't understand something, ask!

TEAMWORK: Almost no one works solo in the workplace. It is critical to learn to work in teams.

Be an equal partner on your assigned team. You and a small team will be responsible for multiple group projects. Points for each project are assigned individually and as a group. Team members will evaluate each member's contributions to the projects as a part of the project grading.

I am here to support you and your team. My office hours are listed above or by appointment. The best way to reach me outside of those hours is through email. Please use Canvas for all e-mail communication. If you do not receive a reply within 24 hours on a weekday, please resend your e-mail. Every effort will be made to respond to you on a timely basis however with technology glitches and large volume of emails, emails may not reach me as quickly. Emails sent on the weekend, may not be returned until Monday. Emails sent after 9:00 pm will not be answered until the following day.

Student Tutors are part of your extended team. The Business Transfer Program encourages you to make use of our study center. The Business & Economic Study Center is located at C207K. Student tutors are available according to the schedule posted. You may use the study center to meet with your group or to interact with other students. Students find the study center to be extremely helpful to their success.

DEMONSTRATING YOUR KNOWLEDGE OF THE MATERIAL

Exams and Quizzes (59% of grade)

Exams (100 points each)

There will be a total of three exams (2 midterms and 1 final) as noted in the attached schedule. The final exam is cumulative and common across all sections of Accounting 202. Exams will consist entirely of problems – there is no such thing as multiple choice in the business world. Exams must be taken on day and time scheduled. No make-up exams will be given unless you have received permission in advance at the discretion of the instructor. The score for a missed exam is 0. After the exams are graded, they will be reviewed in class and then collected and retained by the instructor. Anyone taking a picture of the final exam results in your score becoming ZERO.

You may use a **3x5 index card front and back with notes** for your exams. The index card must be turned in with exam. Cards larger than a 3x5 index card will result in a 10-20% reduction in your exam score. You must bring pencils, erasers, calculator, etc. to each exam. Calculator sharing during the exam, phones or “programmable” calculators will not be permitted. You must show all work to receive credit for computational problems.

Practice Exams (5 points each)

These practice exams will help you prepare for the course exams. They will provide multiple problems covering the chapter topics.

Syllabus Quiz and 7 Chapter Quizzes (5 points each)

There are 7 quizzes-either in-class or on-line via Canvas. A missed quiz results in 0 points. Quizzes are based on practice problems and homework, and prepare you for the exams in terms of the concepts, but not necessarily in terms of the format or context. In-class quizzes will be taken at the beginning of class. On-line quizzes must be completed in Canvas. No make-up quizzes will be given unless you have received permission in advance at the discretion of the instructor.

On-Line Practice Drills (3 drills)

These drills are taken in Canvas and are designed to improve/solidify your knowledge of accounts, including their normal balances and financial statement placement.

Projects (26% of grade)

Accounting 201 Review Mini Project

This assignment provides an opportunity to review a number of the concepts learned in ACCT 201. Full credit for this project also requires completion of an in-class peer review.

Project: Financial Statement Analysis

This project consists of 7 sections, including a presentation and a reflection.

Practice and Participation (15% of grade)

Introduction via Canvas

Each student will submit a short bio (see Introduce Yourself and Meet the Class Assignment) introducing themselves to the class. In order to receive full credit, each student must comment back to at least 3 classmates.

Participation

Class attendance is required and attendance is taken at each class session. There is no way to make up the points lost for missing a class. Points are also received for participating in class, e.g., asking or answering questions in class, putting solutions on the board, etc. Finally participation points are awarded for being an active group member.

On-Line Reading Notes (6 Chapters)

Each student must learn to read a textbook (note: the textbook is available in about 30 languages on Wileyplus). To prepare yourself for the chapter lecture, you are required to answer a series of chapter reading questions. These questions must be answered in your own words (not copied from the book) and are due at the beginning of class on the date we start a new chapter.

On-Line Homework (6 Chapters)

All homework will be completed in Wileyplus. Unlike my previous class, where full credit was received for effort even if the homework was not fully complete, homework in ACCT 202 must be completed to receive full credit. Homework is always due at the start of the class following completion of the chapter's lecture and will be reviewed in class, as time permits. Students will be assigned to homework teams. During class after the on-line homework is completed, each homework team will present one pre-assigned homework problem either individually or as a team.

Grading – Additional Detail

	Points	% of Grade
Mid-Term Exam #1 (Chapters 8 and 9) (including practice exam discussion)	105	16.6
Mid-Term Exam #2 (Chapters 10, appendices, and Chapter 1) (including practice exam discussion)	105	16.7
Final Exam (including practice exam discussion)	105	16.7
Projects	165	26.2
On-Line Quizzes/Drills	55	8.7
Homework	40	6.3
Reading Notes	25	4.0
Class Attendance/Participation	30	4.8
Total	630	100.0

Grading Scale (Numeric per Bellevue College)

	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	Below 62

Extra Credit Opportunities

The Bellevue College Business Leadership Club (BLC) hosts weekly meetings and special events that you are welcome to attend. Periodically the Business Leadership Club invites guest speakers from the community to speak on relevant topics. Event announcements will be made in class. You can also find more information on Facebook, Bellevue College Business Leadership Club (BLC). Extra credit will be given if you participate in events and write a short essay.

There may be other extra credit opportunities during the quarter, which I will inform you of as they arise.

OTHER IMPORTANT INFORMATION**Student Codes 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.

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.

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.

Code of Honor

By being a student in this course you acknowledge that you are a part of a learning community at Bellevue College 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.

Overload

By policy, our program does not allow instructors to overload (register more than the designated class limit) classes or register students in other classes to attend their own. It is also a violation of college and state policy to have any students in the class who are not registered.

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 DRC 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 at 425.564.2764. ASN is located in the Library Media Center in D125. The DRC office is located in B132 or you can call the reception desk at 425.564.2498. Deaf students can reach DRC by Skype: the address is DRCatBC (NOTE: There is no @ sign...it is actually DRCatBC). Application information and other helpful links can be found at Disability Resource Center.

Public Safety

The Bellevue College (BC) Public Safety 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. Public Safety is located in D171 and on the web at: Public Safety for campus emergency preparedness information, campus closure announcements and critical information in the event of an emergency.

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.

Snow Policy

Occasionally snow falls in Seattle or in the outlying areas, impeding traffic and forcing closure of some schools. In cases of closure due to weather, an announcement will be made by President Rule. You can also sign up for alerts at Emergency Alerts.

In the event of closure during finals week, please check the course canvas announcements for alternative plans. If the weather affects internet connections, I will leave a message on my office phone.

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 Final Exam Schedule.