

**Accounting 201 Syllabus**  
**Bellevue College Instructor: Yvette Low**  
**5482 Section C, Spring 2019**  
**Tuesday & Thursdays 5:30pm to 7:40 pm, C165**

**CONTACT**

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**BOOKS AND MATERIALS**

Textbook: Financial Accounting, Tools for Business Decision Making, 8<sup>th</sup> Edition by Kimmel, Weygandt, Kieso (Wiley 2016). *Note: you must have a Wiley textbook access code for assignments/quizzes*

Supplies: Basic calculator    Internet: Access to WileyPlus and Canvas

**COURSE OBJECTIVES**

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 document

**TOPICS COVERED**

Chapter 1: Introduction to financial statements

Chapter 2: A further look at financial statements (qualities, principles, classified balance sheet)

Chapter 3: Accounting information system (journal entries, trial balance)

Chapter 4: Accrual accounting concepts (revenue/expense recognition, journal entries)

Chapter 5: Merchandising operations & multi-step income statement (perpetual/periodic inventories)

Chapter 6: Reporting & analyzing inventory (cost flow methods, tax effect, lower of cost/market)

Chapter 7: Fraud, internal control, cash management, bank reconciliation)

**EXAMS**

Exam 1 covers chapters 1, 2 & 3

Exam 2 covers chapters 4 & 5

Final Exam is comprehensive and covers chapters 1 through 7

\*All exams are closed book. One 3 X 5 inch note card is permitted.

**ASSIGNMENTS**

Chapter Questions: Answer a series of questions related to the chapters to help understand the concepts.

Chapter Homework: Access online WileyPlus homework.

Chapter Quizzes: Access online via Canvas.

Practice Exams: Discussion forum via Canvas.

Financial Statement Analysis Project: Analyze a company with your group, prepare paper and presentation.

Due Dates & Times: Specified in Course Calendar in Canvas.

## LATE POLICY

All assignment due dates and times are announced in advance via the Canvas calendar. Any assignment received after the specified time is considered late. Only assignments submitted on time will be accepted for a grade. Early exams may be arranged in advance and make-up exams may only be arranged if necessitated by extraordinary circumstances.

## PARTICIPATION & ATTENDANCE

Collaborative learning is the key to help the class succeed. How to do your part? 1) Attend class, 2) Being ready – complete readings and homework before class so that you can provide input (i.e. comments, questions, opinions, etc.)

## WITHDRAWAL POLICY

If you decide to drop the class, you must officially withdraw before Bellevue College's deadline, you will receive an F grade with zero points.

## HELPING YOU SUCCEED

The Business Transfer Program encourages you to make use of our study center located at C207K. Student tutors are available according to the schedule posted.

## GRADING

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

## COURSE REQUIREMENTS

Activity	Points
Class Attendance/Participation	5
Exams (3)	350
Online: Chapter Questions (7)	35
Online: Chapter Homework (7)	35
Online: Chapter Quizzes (7)	35
Online: Practice Exams (3)	15
Project: Financial Statement Analysis	125
Total	600

## **STANDARD OF BEHAVIOR**

All interactions (i.e. online, email, in class with instructor and peers, community, etc.) will be evaluated as to whether they are acceptable in a business environment.

## **CODE OF HONOR**

Bellevue College is a learning community that is committed to the highest academic standards. As 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.

## **STUDENT CODE**

Cheating, stealing and plagiarizing and inappropriate/disruptive classroom behavior are violations of the Student Code of Conduct at Bellevue College. The instructor can refer any violation of the Code to the VP of Student Services for possible probation or suspension from Bellevue College. Specific student rights, responsibilities and appeal procedures are listed in the Code, Policy 2050

<https://www.bellevuecollege.edu/policies/id-2050/>

## **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.

## **PUBLIC SAFETY**

The Bellevue College 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. Contact Bellevue College Public Safety at 425.564.2400, office K100 or online at [www.bellevuecollege.edu/publicsafety/](http://www.bellevuecollege.edu/publicsafety/) for campus emergency preparedness information, campus closures and information in the event of an emergency.

## **ACCOMODATIONS**

The Disability Resource Center (DRC) 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 been seen for treatment and feel you may accommodations in order to be successful in college, contact the DRC. Contact the CRD at 425.564.2498 or office B132 or online at [www.bellevuecollege.edu/drc](http://www.bellevuecollege.edu/drc)

***Please note that this syllabus and related course calendar in Canvas was constructed as a tentative plan for how the course will proceed. Certain conditions and circumstances may arise which can alter topics, schedule, activities, materials, etc. The faculty member reserves the option to make any changes, as deemed necessary.***