

Accounting 201 Syllabus
Bellevue College Instructor: Yvette Low
5481 Section D, Fall 2019
Tues/Thur 5:30pm-7:40pm, Rm C165

CONTACT

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BOOKS AND MATERIALS

Textbook: Financial Accounting, Tools for Business Decision Making, 8th 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

Note: A basic calculator will be provided for use during all exams

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.

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.

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.)

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.

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.

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

*Exam 1 (100pts), Exam 2 (100pts) Final Exam (150pts)

** FS1 (1pt), FS2 (4pts), FS3 (10pts), FS4 (60pts), FS5 (45pts), FS5 (5pts)

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.

STUDENT CONDUCT CODE 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 Conduct Code of Bellevue College. Examples of disruptive behavior include, but are not limited to, repeatedly talking out of turn, arriving late or leaving early without a valid reason, allowing cell phones to ring, and inappropriate behavior toward the instructor or classmates. The instructor can refer any violation of the Student Conduct Code to the Manager of Student Conduct for investigation. 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/ for campus emergency preparedness information, campus closures and information in the event of an emergency.

ACCOMMODATIONS

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

REASONS OF FAITH AND CONSCIENCE

Students who will be absent from course activities due to reasons of faith or conscience may seek reasonable accommodations so that grades are not impacted. Such requests must be made within the first two weeks of the course to the office of the Associate Vice President of Student Affairs (see Bellevue College Policy 2950 at www.bellevuecollege.edu/policies/id2950/). In the event you feel you are being discriminated against based on faith or conscious, you may refer to the procedures outlined in the college's Discrimination, Harassment and Retaliation Policy 1440P www.bellevuecollege.edu/policies/id-1440p/.

NON-DISCRIMINATION

Bellevue College does not discriminate on the basis of race or ethnicity; creed; color; national origin; sex; marital status; sexual orientation; age; religion; genetic information; the presence of any sensory, mental, or physical disability; or veteran status in educational programs and activities which it operates. Bellevue College is prohibited from discriminating in such a manner by college policy and by state and federal law. All college personnel and persons, vendors, and organizations with whom the college does business are required to comply with applicable federal and state statutes and regulations designed to promote affirmative action and equal opportunity.

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.