

Syllabus for: Principles of Accounting

Semester & Year:	Fall 2012
Course ID and Section Number:	BUS-1A-E2302
Number of Credits/Units:	4
Day/Time: Location:	M & W 8:20 – 11:30
Instructor's Name:	Pamela Netzow
Contact Information:	Office location and hours: Assoc. Faculty Office or classroom, by appointment. Phone: Assoc. Fac. Office phone: 476-4514; 267-4003 (cell) Email: Pamela-Netzow@redwoods.edu

Course Description (catalog description as described in course outline): A study of the fundamental concepts, procedures, and principles of financial accounting as applied to both service and merchandising businesses. Additional topics include accounting systems and special journals, cash, internal controls, receivables, inventory methods, depreciation and amortization, current liabilities and payroll. Focus will be on the preparation and analysis of financial statement data.

Student Learning Outcomes (as described in course outline) :

1. Define and explain accounting concepts.
2. Construct ledgers, charts of accounts, balance sheets, and income statements.
3. Analyze systems for organizing accounting data and internal control.

Special accommodations: College of the Redwoods complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request at least one week before the first test so that necessary arrangements can be made. No last-minute arrangements or post-test adjustments will be made. If you have a disability or believe you might benefit from disability related services and may need accommodations, please see me or contact Disabled Students Programs and Services. Students may make requests for alternative media by contacting DSPS.

Academic Misconduct: Cheating, plagiarism, collusion, abuse of resource materials, computer misuse, fabrication or falsification, multiple submissions, complicity in academic misconduct, and/ or bearing false witness will not be tolerated. Violations will be dealt with according to the procedures and sanctions proscribed by the College of the Redwoods. Students caught plagiarizing or cheating on exams will receive an "F" in the course. The student code of conduct is available on the College of the Redwoods website at: <http://redwoods.edu/District/Board/New/Chapter5/AP%205500%20Conduct%20Code%20final%2002-07-2012.pdf>

Additional information about the rights and responsibilities of students, Board policies, and administrative procedures is located in the college catalog and on the College of the Redwoods homepage.

College of the Redwoods is committed to equal opportunity in employment, admission to the college, and in the conduct of all of its programs and activities.

COLLEGE OF THE REDWOODS
BUS 1A Principles of Accounting
Syllabus

Fall 2012 Section # E2302

Instructor: Pamela Netzow

Email: Pamela-Netzow@redwoods.edu

Required textbook: Fundamental Accounting Principles (20th edition) by: Larson, Wild, Chiappetta; McGraw-Hill Publishers, ISBN: **0077505999** or **9780077505998**, **loose leaf, with Connect Plus** (See next page for information on Connect.) We cover the first 11 chapters in this course.

Course Objectives & Structure:

Accounting is the common language of organizations: businesses, not-for-profits, or governments. The basic principles of accounting provide a common ground for communication. The objective of this course is for you to learn, understand and to **apply** those basic principles. To accomplish this, we study the fundamental principles and procedures of financial accounting as applied to service and merchandising businesses. We look at accounting systems and the accounting cycle, the composition of basic financial statements, and how to use and interpret financial information in daily life.

In accordance with the Course Learning Outcomes you will be able to do the following upon successful completion of this course (successful completion = grade of C or above):

1. Define and explain accounting concepts.
2. Construct ledgers, charts of accounts, balance sheets, and income statements.
3. Analyze systems for organizing accounting data and internal control.

In addition to specific accounting curriculum objectives identified in the course outline, broad course objectives include the development of learning, thinking, communication and teamwork skills. In accounting, new concepts build on those that have been learned before. Therefore, it is essential you keep current in this course. You will be required to communicate your knowledge clearly by completing assignments and assessments.

Participation

It is important you attend class. Many of the concepts build upon each other and must be learned in a sequential order. Role will be taken. Participation and attendance are critical to your success in this class. **You will be required to complete a small research project and a related brief oral presentation.**

Evaluation & Assignments:

Grades are earned as follows:

- Participation comprises 20% of your grade.
- Homework comprises 40% of your grade.
- There will be three exams covering the chapters listed on the schedule. Exams comprise 40% of your grade.

The following grade scale will be used:

90 - 100% A

80 - 89% B

70 - 79% C

60 - 69% D

Plus and minus grade will be given (A- through C+).

Homework:

You are responsible for reading each chapter in the textbook prior to the lecture date for that chapter. **You may use the web based interactive program Connect or complete your assignments manually. Manual homework is always due the class meeting immediately following the interactive online deadline. Contact the instructor if you plan to use the manual method.** Students may not switch back and forth between interactive and manual methods.

If using the web based interactive homework tool Connect, you will need to register at the following URL:
http://connect.mcgraw-hill.com/class/p_netzow_fall_2012_bus-1a
A Connect Access Code card is included with the required loose leaf text.

Make-up Policy:

Late homework may be accepted only if there is a compelling reason for the delay.
Credit points may be capped.

If you miss a class: you are encouraged to log onto the MyCR site for this class and utilize, in the Lessons module, the narrated slides, quizzes and other valuable resource materials related to the chapters covered in the class(es) you missed. You are also responsible for reading each chapter.

You need not fall behind in class if you follow the above instructions for missed classes.

It is your responsibility to sit for each exam at the scheduled date and time.
A medical emergency (or equivalent) is the only exception.

IMPORTANT: After six required classes and/or assignments are missed, students may be dropped from the roster by the instructor, through November 2, 2012.

Disabled Student Accommodation:

We support students' learning needs. Please do not hesitate to communicate your needs to the instructor and/or to Disabled Students Programs and Services at:
www.redwoods.edu/district/dsps/
Telephone (707) 476-4280
Fax (707) 476-4418
TTY (707) 476-4284

Academic Integrity:

The **College of the Redwoods Policy on the Integrity of Scholarship** contained in the College Catalog is an explicit part of this course. Deviation from the standards of this policy will result in a grade of F for the course. The College may also decide to apply additional penalties. If you have any doubts about whether a particular activity violated the academic integrity policy, please consult the instructor to obtain an interpretation. If anyone is found cheating, all parties will be dropped from the class immediately and receive a grade of F for the course.

Student Code of Conduct:

Consistent with the College of the Redwoods mission is an expectation that students will govern themselves in terms of appropriate behavior with emphasis on self-respect and respect for others. It is the practice of the College to respect the properly exercised rights of its students.

Students are expected to follow **College of the Redwoods Student Code of Conduct Standards**. Disruptive student behavior in the classroom will not be tolerated. Any infraction will be treated as serious, with one verbal or written warning that repetition or continuation of certain conduct may be cause for disciplinary action.

Schedule (see following page)

Week	Date	Chapter	Topic <u>Read each chapter before the lecture.</u>	HOMEWORK FOR ALL CHAPTERS: You may use the interactive program Connect or complete your assignments manually. *Manual homework is always due the class meeting immediately following the interactive deadline. See the instructor if you plan to use the manual method. Students may not switch back and forth between interactive and manual methods.
1	8/27 & 29	1	Accounting in Business	Ch. 1 homework due: 9/2 - Interactive (Sunday 11:50 pm) 9/3 – *Manual (Monday 8:20 am)
2	9/3 & 5	2	9/3 = LABOR DAY. NO CLASS. Analyzing and Recording Transactions	
3	9/10 & 12	2	Analyzing and Recording Transactions	Ch. 2 homework due: 9/16
4	9/17 & 19	3	Adjusting Accounts & Preparing Financial Statements	
5	9/24 & 26	3	Adjusting Accounts & Preparing Financial Statements	Ch. 3 homework due: 9/30
6	10/1 & 3	4	Completing the Accounting Cycle	
7	10/8 & 10	4 Exam #1	Monday: Ch. 4 & Review Wednesday: Exam 1	Ch. 4 homework due: 10/9
8	10/15 & 17	5	Accounting for Merchandising & Operations	Ch. 5 homework due: 10/21
9	10/22 & 24	6	Inventories & Cost of Sales	Ch. 6 homework due: 10/28
10	10/29 & 31	7	Accounting Information Systems	Ch. 7 homework due: 11/4
11	11/5 & 7	8	Cash & Internal Controls	Ch. 8 homework due: 11/13
12	11/12 & 14	Exam #2	Monday: Holiday – Veterans' Day Wednesday: Exam 2	Begin Research & Presentation Assignment
13	11/19 & 21	9	Accounting for Receivables Possible: Excel Unit	Ch. 9 homework due: 11/25
14	11/26 & 28	10	Plant Assets, Natural Resources & Intangibles	Ch. 10 homework due: 12/2
15	12/3 & 5	11	Current Liabilities & Payroll Accounting	Ch. 11 homework due: 12/9
16	12/10-15	Dec. 10 8:30– 10:30	Final Exam – Monday Chapters 9-11	

*Students are responsible for any changes to this schedule.