

**MiraCosta College**  
**ACCT 201: Financial Accounting - ONLINE**  
**Class syllabus**  
**Fall 2016**

**Instructor Information**

**Instructor:** Gabriela Bryant  
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**Office Hours:** Mondays and Wednesdays: TBD

**Course Materials**

**Required text:**

1. Financial Accounting– Kemp Waybright, Pearson Publisher, 4<sup>th</sup> edition
2. MyAccountingLab (MAL) access code – Refer to Blackboard for instructions  
**Having access to the current edition of this text is a requirement of this course, as well as having a MAL access. Failure to do so will result in either/or your being dropped from the course or issued a failing grade.**

*Course Number in MAL: bryant07137*

**Course Description**

201 Financial Accounting 4 Units

Prerequisites: None

This transfer-level course focuses on the theory and practice of accounting. The meaning, construction, and interpretation of financial statements will be applied for both corporate and personal investment decisions. The role of accounting in society and current topics will be discussed.

**Course Objectives & SLO's**

**COURSE OBJECTIVES:** In this first transferable accounting course, the following objectives will apply:

1. Explain accounting and its relationship to society generally and to the world specifically, including the role that ethics play in business decisions.
2. Prepare and analyze financial statements through the completion of the accounting cycle.
3. Analyze operating, investing, and financing activities.
4. Analyze internal control problems to ensure the integrity of financial information.
5. Demonstrate the ability to communicate through written, oral, and class projects.
6. Use accounting material to help make better decisions.

**STUDENT LEARNING OUTCOMES:** SLOs are statements of expectation that clarify what students should know and be capable of at the end of instruction as a result of a faculty's interaction with them. The following are the expected SLO's:

1. Analyze and record business transactions using double entry accounting method and in accordance with generally accepted accounting principles (GAAP).
2. Prepare a Balance Sheet, Income Statement, and Statement of Cash Flows for one accounting cycle.
3. Interpret and analyze the Income Statement, Balance Sheet, and Statement of Cash Flows for the purpose of making business decisions.

The measurement of the SLO's will be done via a mandatory assignment in MAL. You have the right to expect to be able to master the class SLO's provided that you made a diligent and committed effort to the requirements of this class.

## Blackboard

**BLACKBOARD:** This class is 100% online and we will be utilizing Blackboard. You will be able to access MAL and assignments in blackboard.

Announcements or changes in the schedule might be made in Blackboard and via e-mail. Therefore, it is important that you visit Blackboard frequently and have your correct e-mail address.

Blackboard is available at: <http://blackboard.miracosta.edu>. Blackboard will be available during the first week of class.

For help with understanding and using Blackboard go to <http://www.miracosta.edu/Apps/StudentHelp/>

## Course Content

The nature of accounting is such that each new concept builds upon the former. It is **absolutely necessary to keep current in this course to understand the subject.**

### CLASS WITHDRAWAL RULES:

Please be aware of the deadlines provided in the course schedule to drop the class. Students are responsible to complete all necessary paperwork if they decide to withdraw from class. Also, I will withdraw students due to excessive absences.

### EXAMS AND QUIZZES:

Absolutely no make up exams will be given so it is imperative students take exams and quizzes during the scheduled times. Exams and quizzes will be based upon the textbook, homework and will be in MAL.

### HOMEWORK IN MAL:

Homework assignments are designed to help you practice new skill sets and to learn the key concepts that accompany them. Please note that there are 2 different types of homework assignments in MAL: Videos and Exercises. All homework is for credit.

All homework will be done online in MAL. In the online environment, you may submit your homework assignment a specified amount of times before the due date and your best score will be retained. If at any point in the semester you experience technical difficulties with MAL, please call their technical support line at 1-844-292-7015, or you can contact them via the web at <http://247pearsoned.custhelp.com>.

It is your responsibility to complete the homework assignments on time and late homework will not be accepted. In order to endure your maximum grade and learning benefit from the homework assignments, I would urge not to wait until the last minute to submit your assignments. There is a direct correlation between success on the exams and diligent effort on the homework. By seriously attempting to solve the homework problems, you will learn the material and, as such, completing the homework assignments is a requirement for this class.

Please note that there will be assignment changes that students will be responsible for.

### ASSIGNMENTS IN BLACKBOARD:

In addition to homework in MAL, students will complete assignments related to each chapter in Blackboard. Please review the deadlines.

### DEADLINES:

Assignments will be submitted directly in MAL or Blackboard. Late submissions will not be accepted so please be aware of deadlines.

### EXTRA CREDIT:

Extra credit opportunities will be announced during the semester.

## Course Grading

<b>Grading:</b>	Exam #1	100 points	10%
	Exam #2	100 points	10%
	Exam #3	100 points	10%
	Final Exam	100 points	10%
	Blackboard Assignments	140 points	14%
	Quizzes in MAL	180 points	18%
	Videos in MAL	120 points	12%
	Homework in MAL	160 points	16%
	<b>Total</b>	<u>1,000 points</u>	<u>100%</u>

**A = 900-1,000**

**B = 800-899**

**C = 700-799**

**D = 600-699**

**F = below 600**

## Academic Integrity

**ACADEMIC INTEGRITY:** Any cheating or plagiarism of any kind will not be tolerated. No exceptions. At the discretion of the instructor, plagiarism and/or cheating will result in an "F" for the assignment. In addition, student disciplinary action could result in an "F" for the course.

### PLAGIARISM AND ETHICS POLICY:

Each student agrees to the following statements of student behavior:

- I agree that I, and only I, will be the one completing and submitting class materials (homework, quizzes, exams, written projects, etc.) in my name.
- I agree that I will not directly copy or plagiarize material from books, publications, the Internet, other students' work, or any other source. I am familiar with, and I agree not to violate, copyright laws. If small amounts of material from other sources are used as part of any class assignment, I agree to clearly indicate such and properly cite the source.
- I agree that any projects submitted for this class have been prepared for this class only and have not been, and never will be, submitted for any other class at MiraCosta or any other school.
- I agree that, unless approved by the instructor, I will not share answers to homework assignments, quizzes, exams, or any other course material with fellow classmates.
- I acknowledge that failure to comply with any of the above statements may result in failure of an assignment, removal from the course, failure in the course, and discipline action deemed appropriate by the instructor in her sole discretion and/or policies and procedures set forth by the Board of Trustees of the MiraCosta Community College District, fully described in the College Catalog.

## College Policies & Services

### IMPORTANT DATES:

- **September 2:** Last day to ADD classes with instructor permission and to DROP classes with no grade and no "W".
- **September 23:** Last day to file Petition for Degree/Certificate and to file for Pass/No Pass. Consider this option if you do not need a letter grade.
- **November 18:** Last day to Drop class with "W" grade; Drops after that receive a letter grade (generally an "F"). If you discover this course is not for you, or your class performance is not satisfactory, make sure to drop by this date. I am always willing to discuss class performance with you.

### INCOMPLETE GRADE:

Students seeking an "Incomplete" grade must consult with the instructor in person no later than the week prior to finals. Incompletes will only be considered for emergency or other unforeseeable justifiable reasons at the end of the term, and only upon agreement of clear conditions for completing coursework. Incompletes are rarely granted and only if the emergency or other unforeseeable justifiable reason occurs after the date for dropping the class. Work, vacation, family concerns, class schedules, time management problems, and other normal issues all students deal with do not qualify.

**PASS/NO PASS GRADING OPTION (for graded classes):**

You have the option to choose Pass/No Pass grading for this class. If you choose this option, you must submit a Petition for Pass/No Pass to Admissions & Records before 30% of the class has elapsed. This option for grading is nonreversible once selected. The petition form is available online, or from Admissions & Records. Students planning to transfer should consult with a counselor before opting for Pass/No Pass to ensure this option is accepted by their intended transfer institutions. Check the MiraCosta College catalog or schedule for more detailed information.

**DISABILITY ACCOMMODATIONS:**

Students with disabilities, whether physical, learning, or psychological, who believe that they may need accommodations in this class, are encouraged to contact Disabled Students Programs & Services as soon as possible to ensure that such accommodations are implemented in a timely manner. Their phone number is (760) 795-6658 and they are located on the Oceanside campus in Building 3000-Student Services, Room 3009, adjacent to Parking lot 3C.

**LIBRARY RESOURCES:**

The MiraCosta College faculty librarians assist students with their research questions, whether academic or personal. Students may obtain assistance from librarians either one-on-one at the reference desk, through class orientations, group workshops, individual appointments, or online. I strongly encourage you to take advantage of library resources. More information regarding the library may be found at their webpage: <http://www.miracosta.edu/library>.

**TUTORING AND ACADEMIC SUPPORT CENTER AND THE WRITING CENTER:**

The Tutoring and Academic Support Center (TASC) and the Writing Center (WC) assist students by providing individual and group tutoring, WC drop-ins, learning communities, self-help materials, and student success workshops. Services are free and available to all students during day and evening hours at all MiraCosta College campuses. Take advantage of these academic support services. For more specific information, please call (760) 795-6682.

**CENTER FOR CAREER STUDIES AND SERVICES**

The mission of the Center for Career Studies and Services is to empower students to make informed, intentional career decisions. Career Center resources include a computer lab, resource library, workshops, and career counseling.

Career Center has a database of internships in a variety of majors. To search for an internship visit:

<http://www.miracosta.edu/Apps/Careerpoint/Student/login.aspx>

Username: gstudent Password: w12345678

**HELPFUL WEBSITES:**

MiraCosta College offers a variety of Business-related Courses, Programs, and Services. Many are offered through different departments.

MiraCosta College's Business Program is part of the Business and Public Service Department. To obtain information regarding all aspects of the Business Program, please visit <http://www.miracosta.edu/Instruction/business/>. To obtain information regarding the Accounting Program, please visit <http://www.miracosta.edu/instruction/accounting/>.

**ACCOUNTING AND BUSINESS CLUB**

The Accounting Business Club is a student organization that helps promote professions in business. The Club holds meetings with various guest speakers, including local professionals. All students are invited to attend. To find the link to Club meetings, please visit <https://www.miracosta.edu/instruction/business/index.html>

**IMPORTANT:** If at anytime you are feeling lost and are struggling with the material, come see me or e-mail me with your questions or concerns or sign up for a tutor in the accounting lab, they are free!!!!. I also encourage you to study with other accounting students, exchange e-mail addresses and phone numbers. This way if you miss a class, you can call or e-mail someone regarding notes, instructions, assignment changes, etc. I want you all to do well in this class, but you need to take the initiative if you are having some difficulty with the material. Don't wait until after an exam to tell me you're having problems; let's work on it before the exam to ensure a successful exam experience.

### Something to think about!

**Employment change.** Employment of bookkeeping, accounting, and auditing clerks is projected **to grow by 10 percent during the 2008–18 decade**, which is about as fast as the average for all occupations. This occupation is one of the largest growth occupations in the economy, with about 212,400 new jobs expected over the projections decade.

**Job prospects.** While many job openings are expected to result from job growth, even more openings will stem from the need to replace existing workers who leave. **Each year, numerous jobs will become available, as clerks transfer to other occupations or leave the labor force.**

Clerks who can carry out a wider range of bookkeeping and accounting activities will be in greater demand than specialized clerks. For example, demand for full-charge bookkeepers is expected to increase, because they can perform a wider variety of financial transactions, including payroll and billing. **Certified Bookkeepers (CBs) and those with several years of accounting or bookkeeping experience who have demonstrated that they can handle a range of tasks will have the best job prospects.**

### Certificate of Achievement Accounting

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An accountant generally works without continuous supervision. He/she has full responsibility for entries to general journals, posting to general ledgers, year-end adjustments, and financial statements. An accountant often supervises one or more bookkeepers and is the primary accounting specialist in a small business. In addition to the training needed by a bookkeeper, an accountant needs extra accounting, business communication, law, income tax, and management training.

A strong demand by the community for accounting specialists provides opportunities within this field. The following courses may be taken in any sequence as long as all prerequisites are met.

Required Courses:			Units
ACCT	101	Practical Accounting	4
ACCT	145	Individual Income Tax	4
ACCT	148	Computer Accounting	3
ACCT	158	Business Mathematics	3
ACCT	201	Financial Accounting	4
ACCT	202	Managerial Accounting	4
BUS	120	Introduction to Business	3
		or	
BUS	130	Small Business Management (3)	
BUS	136	Human Relations in Business	3
		or	
BUS	140	Legal Environment of Business (3)	
BUS	290	Business Communication	3
CIS	100	Computer Applications	3
CIS	152	Introduction to Microsoft Excel	1.5
<b>Total Required Units:</b>			<b>35.5</b>

MIRACOSTA COLLEGE  
ACCT 201 - COURSE CALENDAR (subject to change)  
FALL 2016 - Gabriela Bryant (Instructor)

week #	WEEK	CH	ASSIGNMENT TOPIC <sup>1</sup>	ASSIGNMENTS IN MAL <sup>3</sup>							OTHER <sup>4</sup>			TESTS IN MAL <sup>5</sup>			
				CH HW	POINTS	VIDEOS	POINTS	QUIZ	POINTS	DUE DATE <sup>2</sup>	PART/ ATTEND <sup>4</sup>	POINTS	DUE DATE <sup>2</sup>	TESTS	POINT S	DUE DATE	
1	8/22		Introduction								PAINT	12	8/28				
2	8/29	1	Business, Accounting, and You	CH 1	10	CH1	10	CH1	15	9/4	PACH1	12	9/4				
3	9/5	2	Analyzing and Recording Transactions	CH 2	10	CH 2	10	CH2	15	9/11	PACH2	12	9/11				
4	9/12	3	Adjusting and Closing Entries	CH 3	12	CH 3	10	CH3	15	9/18	PACH3	12	9/18				
5	9/19	TEST 1 (CH 1-3)												TEST 1	100	25-Sep	
6	9/26	4	Accounting for a Merchandising Business	CH4	10	CH4	10	CH4	15	10/2	PACH4	12	10/2				
7	10/3	5	Inventory	CH5	12	CH5	10	CH5	15	10/9	PACH5	10	10/9				
8	10/10	6	The Challenges of Accounting	CH6	12	CH6	10	CH6	15	10/16	PACH6	10	10/16				
9	10/17	TEST 2 (CH 4-6)												TEST 2	100	23-Oct	
10	10/24	7	Cash and Receivables	CH7	16	CH7	10	CH7	15	10/30	PACH7	10	10/30				
11	10/31	8	Long-Term and Other Assets	CH8	14	CH8	10	CH8	15	11/6	PACH8	10	11/6				
12	11/7	9	Current Liabilities and Long-Term Debt	CH9	16	CH9	10	CH9	15	11/13	PACH9	10	11/13				
13	11/14	TEST 3 (CH 7-9)												TEST 3	100	20-Nov	
14	11/21	10	Corporations: Paid in Capital and Retained Earnings	CH10	24	CH10	10	CH10	15	11/27	PACH10	10	11/27				
15	11/28	11	The Statement of Cash Flows	CH11	8	CH11	10	CH11	15	12/4	PACH11	10	12/4				
16	12/5	12	Financial Statement Analysis	CH12	16	CH12	10	CH12	15	12/11	PACH12	10	12/11				
17	12/12		TEST 4 (CH 10-12)												TEST 4	100	12/15
POINT S:				160			120			180			140			400	
														Total:	1,000		

1 - Schedule is subject to change at instructor's discretion. Changes will be communicated via Blackboard.

2 - Please review all deadlines in MAL and Blackboard.

3 - Connect assignment problems are listed on MAL and are completed in that program.

4 - PACH assignments are described and completed on Blackboard in the assignment section. These assignments may include discussion board or other outside activities

5 - Exams will be posted the week noted on the calendar.