## INSTRUCTOR: Ms. Rhonda Rodriguez, MBA, CPA

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Office Hours: MW 4:45PM – 5:45 PM

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## COURSE DESCRIPTION

## This course introduces the student to accounting principles: accumulation, measurement and evaluation of accounting data. Topics include internal controls, financial statement analysis and interpretation, and use of spreadsheets in accounting applications.

## LEARNING OBJECTIVES

Students successfully completing the course will be able to:

* Analyze and record business economic events, define and use accounting and business terminology
* Record transactions for merchandising businesses, including current asset, plant asset, current liabilities and long-term liabilities
* Account for income through receivables, inventories and cash
* Record transactions to issue common stock, repurchase common stock, and declare and pay dividends.
* Understand the different forms of businesses, including proprietorships, partnerships and corporations
* Prepare an income statement, retained earnings statement and balance sheet for a corporation

## TEXT AND MATERIALS

Warren & Reeve, "Financial & Managerial Accounting," 2009 Edition 11E, Thomson South-Western Publishing. Accompanying work papers and study guide are optional. Students will also need Scantron forms, a calculator and access to Microsoft Excel and Word.

## GRADING

Points are earned as follows:

Two exams (midterm & final) at 100 pts. each = 200

Ten (graded) homework assignments @ 10 pts. each; lowest dropped = 100

Three quizzes @ 25 pts. Each = 75

Case Study = 100

Ad Hoc Homeworks = 20

Reading Quizzes = 80

Class Attendance and Participation = 25

Total points possible 600

**GRADING WILL BE AS FOLLOWS:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| A | 93-100 | B | 83-85 | C | 73-75 | D | 63-65 |
| A- | 90-92 | **B-** | 80-82 | **C-** | 69-72 | **D-** | 59-62 |
| B+ | 86-89 | **C+** | 76-79 | **D+** | 66-68 | **F** | <59 |

## HOMEWORK

Homework assignments will be emailed, posted on website and/or distributed in class, and are due on the date indicated in the accompanying schedule of activities. The homework assignments contain problems and short answer questions. Homework assignments will be reviewed in class on the date due; no late homework will be accepted for any reason. In addition to these assignments, I will cover the exercises/problems scheduled on Activities Schedule as part of the lecture; it is my experience that students who have completed these problems before they are reviewed in class score higher on tests.

### QUIZZES

Three quizzes containing approximately 20-25 objective and short‑answer questions will be administered; each quiz covers two or three chapters. No make‑ups are allowed.

### EXAMINATIONS

There are two examinations: one midterm and the final examination. The examinations consist primarily of problems similar to those worked in class or in the homework assignments, and are graded on a partial credit basis. Additionally, each examination contains at least one short essay question. Possible topics for the essay question will be discussed in class. The essays will be graded primarily for content; however, gram­mar, punctuation, and spelling will be considered a part of the grade assigned.

### ATTENDANCE AND PARTICIPATION

Students will be graded on attendance and participation. Basic attendance is graded at the C+ level and participation increases this to the B and A levels. Participation includes volunteering and answering when called upon. Students are expected to conduct themselves with respect for their fellow students and the instructor.

**CASE STUDY**

More to follow on this as the class progresses. This will be a group project.

## CELL PHONES AND CALCULATORS

Cell phones must be set to “Off”. If you are expecting an urgent call you may set it to “Vibrate” and leave the classroom to answer the call. Text messaging is not allowed and cell phones shall not be visible during class at any time. Calculators must be able to do addition, subtraction, multiplication and division. Programmable calculators are not allowed on quizzes or exams.

## ACADEMIC INTEGRITY

In accordance with CSU Channel Islands policy on academic integrity, students who submit the work of others as their own (plagiarize), cheat on quizzes or exams, help other students plagiarize or cheat, or commit other acts of academic dishonesty will receive appropriate academic penalties, up to and including failing the course.

## STUDENTS WITH DISABLITIES

Upon identifying themselves to the instructor and the University, students with disabilities will receive reasonable accommodation for learning and evaluation.

###### SCHEDULE OF ACTIVITIES

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| DAY  | DATE | AGENDA | DESCRIPTION |  |
| TUES | AUG 25 | INTRODUCTION | HELLO- |  |
| THURS | AUG 27 | Chapter 1Reading Quiz | Introduction to Accounting |  |
| TUES | SEPT 1 | Chapter 1 | Continued |  |
| THURS | SEPT 3 | Chapter 2Reading Quiz | Analyzing Transactions |  |
| TUES | SEPT 8 | Furlough-No Class | Furlough-No Class | Furlough-No Class |
| THURS | SEPT 10 | CHAPTER 2 | Continued |  |
| TUES | SEPT 15 | CHAPTER 3 | ADJUSTING PROCESS | HW#1 DUE |
| THURS | SEPT 17 | CHAPTER 3 | ADJUSITNG PROCESS | FURLOUGH No Class-ASSIGNMENTS ON OWN-Case Study-Notes due to me by Thursday 9PM |
| TUES | SEPT 22 | CHAPTER 3 | ADJUSTING PROCESS |  |
| THURS | SEPT 24 | CHAPTER 4 | COMPLETING THE ACCOUNTING CYCLE |  |
| TUES | SEPT 29 | QUIZ #1 |  | HW#2 DUE |
| THURS | OCT 1 | CHAPTER 4 | COMPLETING THE ACCOUNTING CYCLE |  |
| TUES | OCT 6 | CHAPTER 4 | COMPLETING THE ACCOUNTNG CYCLE |  |
| THURS | OCT 8 | CHAPTER 5 | ACCOUNTING FOR MERCHANDISING BUSINESS | HW#3 DUE |
| TUES | OCT 13 | CHAPTER 5 | ACCOUNTING FOR MERCHANDSING BUSINESS |  |
| THURS | OCT 15 | CHAPTER 5 | ACCOUNTING FOR A MERCHANDISING BUSINESS | HW#4 DUE |
| TUES | OCT 20 | CHAPTER 6 | INVENTORIES |  |
| THURS | OCT 22 | CHAPTER 6 | INVENTORIES |  |
| TUES | OCT 27 | CHAPTER 6 | INVENTORIES |  |
| THURS | OCT 28 | MIDTERM 1 | MIDTERM 1 | Possible Furlough |
| TUES | NOV 3 | CHAPTER 7 | INTERNAL CONTROL AND CASH | HW#5 DUE |
| THURS | NOV 5 | Chapter7/8 | Begin 8- |  |
| TUES | NOV 10 | CHAPTER 8 | RECEIVABLES |  |
| THURS | NOV 12 | Holiday-No School | RECEIVABLES | HW#6  |
| TUES | Nov 17 | CHAPTER 8 | RECEIVABLES |  |
| THURS | NOV 19 | CHAPTER 9 | FIXED ASSETS |  |
| TUES | NOV 24 | Mandatory Shut Down No School |  | HW#7 DUE-OnlineFurlough |
| THURS | NOV 26 | Mandatory Shut Down No School |  | Furlough |
| TUES | DEC 1 | CHAPTER 9 | CONT | HW#8 DUE Quiz #3 |
| THURS | DEC 4 | CASE STUDIES |  |  |
| THURS | DEC 10 | FINAL EXAM10:30AM-12:30PM |  |  |

The above scheduled activities may be adjusted should some chapters prove to be simpler or more difficult than anticipated. Any changes in homework or exam dates will be announced in advance and other problems may be assigned for in-class work if time permits. No make-up quizzes or examinations are allowed. (If there is a good reason-I will consider-but it better be good-it is up to me)

THIS SYLLABUS IS NOT A CONTRACT AND THE INSTRUCTOR RESERVES THE RIGHT TO CHANGE IT AT ANY TIME.

**Special Note for 2009-2010**

The State Of California is furloughing all faculty and staff in the entire CSU and UC systems. This means that faculty members are asked to work 10% less with a 10% salary reduction. Due to the state mandate, courses are going to be adjusted to reflect this reduction in work load. Students will be required to do course work on their own to meet credential requirements. Faculty cannot work during furlough days. This will delay faculty’s ability to (a) respond to e-mails and student requests and (b) complete grading."