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

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Office: Sage Hall

Office Hours: M-5PM-5:45PM

W-5PM-6PM

TU-Noon to 1PM Or by Appt

Phone 970-988-8846 (cell)

## 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

1. Demonstrate orally and in written problem solutions an understanding of  the accounting cycle and the double entry system of accounting for business transactions  (1)
2. Prepare and analyze a variety of business reports for internal and external use; including the Statement of Financial Position (balance sheet), Statement of Operations (income statement), Statement of Changes in Stockholders’ Equity, and Statement of Cash Flows (1,5)
3. Explain in writing and in oral reports what financial accountants do, the information they provide to financial statement users, and the relevance of this information to the internal and external business environments (2,3)
4. Communicate through discussion, writing, and oral presentations,  logical reasoned business information to support conclusions about management decisions and business ethics (1,4)
5. Utilize the internet and other tools for performing more in-depth accounting research into Generally Accepted Accounting Principles (GAAP)  (5)

\*Aligns with Program Learning Goals for: 1) Critical thinking, 2) Oral communication,  3) Written Communication,  4)  Conduct (Ethics),  5) Competencies in discipline,  6) Collaboration

## TEXT AND MATERIALS

Warren & Reeve, "Financial Accounting," 2009 Edition 12E, 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) Midterm 100pts and Final 200 pts = 300

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

10 Quizzes 30 pts each drop lowest = 300

Comprehensive Practice Problem = 100

Ad Hoc Homework = 90

Class Attendance and Participation = 10

Total points possible 900

**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

There will be a 30 pt quiz at the end of each chapter. They will consist of multiple choice and problems. These are intended to help guide you in your development and prepare you for the final exam. You will be able to drop the lowest quiz. There are no make ups.

### 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. For both the final and the midterm multiple choice questions may also be used. The final exam will be comprehensive in nature.

### 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.

**Practice Problem-Comprehensive**

This problem is designed to incorporate ALL your learning’s this semester from start to finish by preparing a company’s books and financial statements.

## 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 |  |
| Monday | Aug 29 | Introductions |  |  |
| Monday | Sept 5 | Holiday | No class |  |
| Monday | Sept 12 | Chapter 1 | Intro to Acctg |  |
| Monday | Sept 19 | Chapter 2 | Analyzing Transactions | Quiz 1 |
| Monday | Sept 26 | Chapter 3 | The Adjusting Process | Quiz 2 |
| Monday | Oct 3 | Chapter 4 | Completing the Accounting Cycle | Quiz 3 |
| Monday | Oct 10 | Chapter 6 | Merchandising Business | Quiz 4 |
|  | Oct 17 | Chapter 7  Midterm Ch 1-6 | Inventories | Quiz 5 |
|  | Oct 24 | Chapter 8 | Sarbanes-Oxley-Internal Control | Quiz 6 |
| Happy HalloweenC:\Users\rhondarod\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\TTTF5QAX\MC900435961[1].wmf | Oct 31 | Chapter 9 | Receivables | Quiz 7 |
|  | Nov 7 | Chapter 10 | Fixed Assets/Liab | Quiz 8 |
|  | Nov 14 | Chapter 13 | Corporations/Partnerships | Quiz 9 |
|  | Nov 21 | Chapter 16 | Statement of Cash Flows | Quiz 10 |
|  | Dec 5 | Review | **Comprehensive problem due** |  |
|  | Dec 12 | Final Exam | Comprehensive | 7-9PM |

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.