

ACCT 210—FINANCIAL ACCOUNTING

Wednesday -3:00PM to 5:50 PM

RM Broome Library 2490

SYLLABUS FALL 2013

INSTRUCTOR: Ms. Rhonda Rodriguez, MBA, CPA

Email: rhonda.rodriguez@CSUCI.edu

Office: Sage Hall -2042

Office Hours:

M 5:00PM – 6:30PM

W 6:00PM-7:30PM

Appointment as needed

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. This course is a **“BLENDED LEARNING” pilot** and you will be asked to do **new and creative ways to enhance your learning.**

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

GODWIN/ALDERMAN Financial 2 ACCT South-Western (ISBN -1-111-53077-7) with Cengage NOW code). Accompanying work papers and study guide are optional. Students will also need Scantron forms, a calculator and access to Microsoft Excel and Word.

TOOLS

Computer access with Microsoft Office

GRADING

Midterm	20%
Final Exam-Comprehensive	30%
Homework (Cengage Now)/Assignments	20%
Quizzes	20%
Comprehensive Problem	10%
Total	100%

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GRADING WILL BE AS FOLLOWS:

A	93-100	B	83-85	C	73-75	D	63-65
A-	90-92	B-	80-82	C-	70-72	D-	61-62
B+	86-89	C+	76-79	D+	66-69	F	<60

HOMEWORK

Homework assignments will be on Cengage NOW, 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 quiz at the end of each chapter. They will consist of multiple choice and problems prepared on Cengage NOW. These are intended to help guide you in your development and prepare you for the midterm and final exam. There are no make ups.

GROUP PROJECT

The project will be a group project ending in a class presentation. You will be required to look at a Fortune 500 company and assess its financials. More to come regarding the requirements!!

MVS Speaker Series

I will give you 5pts extra credit for attending one of these MVS School Activities, I will need PROOF!

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. They will be prepared on Cengage NOW.

ATTENDANCE AND PARTICIPATION

Attendance: Attendance is essentially mandatory. Quizzes and exams take place during class. Without getting your absence excused, you will get a zero on missed tests, quizzes, and in-class assignments. Excuses are valid for health, university events, work, or the death of family. I may require additional confirmation for the death of family and for work.¹ Students are expected to conduct themselves with respect for their fellow students and the instructor.

Participation: Participation is part of your assignments. I will have “participation assignments” in class, and the only way to get those points is to be present!

A last note on participating in class: displays ofchutzpah, panache, knowledge of current events, humor, and moxie always help you. Always.

¹ Many students seem to have an unusually large number of great aunts and uncles to whom they were particularly close, and bosses who are demanding *at the precise moment* that I give exams. Weird, right?

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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.

Make-Up Exams or Quizzes

There are 2 midterms during the semester. The dates listed with the schedule of topics are subject to change. You are responsible for any changes in the schedule announced in class. In the case of a missed exam or quiz, the next exam or quiz score will replace your missed score *provided your absence was excused*. Unexcused absences from exams or quizzes result in a grade of zero. Regardless of the reason for missing a quiz or exam, no make-up will be given. In the event that you anticipate a conflict associated with a university-sponsored event, contact me in the first two weeks of class to discuss arranging an alternative time near an exam or quiz to take it.

Grade appeals

If you believe that I misgraded your exam, quiz, or assignment, you may submit a written appeal no later than 2 classes after I return the exam or quiz. Attach the relevant exam or quiz along with a written explanation of the appeal. I will respond in writing. If there is still a disagreement, we can meet during my office hours.

Office Hours

My office hours are listed at the top of the syllabus. Do come visit; I get lonely. Also, I'm very helpful when it comes to clarification of lecture notes, the text, assistance with homework, or general advice on studying. If you cannot meet during office hours, contact me to set up an appointment. Be prepared when you visit; the more you have reviewed the material before coming to me, the more helpful I can be to you. And don't forget: everybody else wants to talk to me right before the exam, too. It is easier to answer a question once than several times over. Form cabals.

E-mail

Throughout the semester, I will send you email with course announcements to your CI email address. If you regularly use another address, please set up email forwarding. Please do send email to ask questions about course material (e.g. clarification of lecture notes, homework problems, etc.); you can also come see me! On the other hand, please do not send email asking questions that are already addressed in the syllabus, posted on Blackboard, or announced in class (e.g. exam dates, office hours, grades). Finally, be aware that the University has a spam filter that may screen out email sent from third-party email providers (e.g. yahoo, hotmail). It's best to send me email from your CI account to my CI account.

Blackboard

I use Blackboard to post everything. Please check Blackboard at least daily.

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 DISABILITIES

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

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SCHEDULE OF ACTIVITIES



DAY	DATE	AGENDA	DESCRIPTION	Activity C= Cengage Now W=Written Q= Quiz Cengage NOW
Wed	Aug 28	Introductions Chapter 1	Financial Acct	C=Chapter 1
Wed	Sept 4	Chapter 2	Corporate Financial Statements	
Wed	Sept 11	Chapter 2	Corporate Financial Statements	C=Chapter 2 Part 1 C=Chapter 2 Part 2 C= Chapter 2 part 3 Q=Chapter 1
Wed	Sept 18	Chapter 3	Recording Accounting Transactions	C=Chapter 3 Part 1 C=Chapter 3 Part 2 Q=Chapter 2
Wed	Sept 25	Chapter 4	Accrual Accounting and Adjusting Entries	C=Chapter 4 Part1 C=Chapter 4 Part 2 Q=Chapter 3
Wed	Oct 2	Chapter 4-Blended	Accrual Accounting and Adjusting Entries	C=Chapter 4 Part 3 C=Chapter 4 Part 4
Wed	Oct 9	Chapter 5-Blended	Internal Control and Cash	C=Chapter 5 Part 1 C=Chapter 5 Part 2 Q=Chapter 4
Wed	Oct 16	ETHICS-ENRON	PANEL DISCUSSIONS	
Wed	Oct 23	Chapter 8-Blended	Chapter 8-Blended	C=Chapter 8
Wed	Oct 30	Chapter 8-Blended Midterm	Chapter 8-Blended	C=Chapter 8
Wed	Nov 6	Chapter 6	Receivables	C=Chapter 6 Part 1 C=Chapter 6 Part 2 Q=Chapter 8
Wed	Nov 13	Chapter 7	Inventories	C=Chapter 7 Part 1 C=Chapter 7 Part 2 Q=Chapter 9
Wed	Nov 20	Chapter 10	Stockholder's Equity	C=Chapter 10 Q=Chapter 7
Wed	Nov 27	Chapter 10	Stockholder's Equity	C=Chapter 10 Q=Chapter 7
Wed	Dec 4	Projects	Projects	
Wed	Dec 11	FINAL EXAM	4:00PM to 6:00PM	Comprehensive Problem Due

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)

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



MARTIN V. SMITH
SCHOOL of
BUSINESS &
ECONOMICS

To: **Smith School Students**

From: Dr. William P. Cordeiro, Associate Vice President for Academic Affairs

Welcome to the Fall Semester 2013 in the Smith School of Business and Economics at California State University Channel Islands!

On behalf of your faculty, I would like to reiterate several concepts:

- The BS in Business and the BA in Economics degrees are built on a “liberal arts-based approach” to business and economics. Specifically, our curriculum and Student Learning Objectives follow the 5 Cs concepts described below. Students graduating with degrees in Business and Economics should:
- Demonstrate **critical thinking** skills and interdisciplinary learning by identifying, evaluating, synthesizing, and presenting issues related to accounting, economics, finance, information systems, management and marketing.
- Demonstrate **communication** skills by writing excellent reports and papers and making effective oral presentations in English.
- Demonstrate **collaboration** skills by working effectively with others in diverse group settings – both inside and outside the classroom.
- Demonstrate personal **conduct** that reflects an ethical understanding of complex business, economic and social issues.
- Demonstrate basic **competencies** in the academic disciplines related to regional, national and global business and economics.

Therefore, please expect that most of your professors will have elements reflecting these 5 Cs in your courses; e.g., group projects, oral presentations, extensive written assignments, etc.

Some other points to note:

1. Your professors have developed and offer a rigorous curriculum in the Smith school. We expect it to challenge your intellectual abilities and your analytical and communication skills.
2. An important aspect contributing to your academic success is your diligent application to your academic work. Simply stated, you must attend class and do all the readings, projects and other assignments if you expect to do well in the Smith School.

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3. But please also understand that the grades you earn represent a variety of evaluative factors, not just completing assignments on time..... **“Never confuse activity with achievement.”**

We are proud to be part of your university experience and look forward to working with you this semester.

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