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

GRADING
Points are earned as follows:
Two exams (midterm & final) at 65 pts. each = 130
Nine homework assignments @ 10 pts. each; lowest dropped = 80
Three quizzes @ 20 pts. Each = 60
Class Attendance and Participation = 30
Total points possible = 300

GRADING WILL BE AS FOLLOWS:
A
93-100
B
83-85
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 True / False / Multiple Choice questions. The exam problems are graded on a partial credit basis. The final exam schedule is at the bottom of the activities schedule and cannot be changed.

ATTENDANCE AND PARTICIPATION
Students will be graded on attendance and participation. Basic attendance is graded at
the C+ / B- 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.

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

SCHEDULE OF ACTIVITIES

<table>
<thead>
<tr>
<th>Date</th>
<th>Mtg</th>
<th>Class Subject</th>
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<tbody>
<tr>
<td></td>
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<td>Homework/Quizzes</td>
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<tr>
<td>Aug 26</td>
<td>1</td>
<td>Ch. 1 Intro to Accounting &amp; Business</td>
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<tr>
<td>Aug 28</td>
<td>2</td>
<td>Ch. 2 Analyzing Transactions</td>
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<td>Sep  2</td>
<td>3</td>
<td>Ch. 2 Analyzing Transactions</td>
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<tr>
<td>Sep  4</td>
<td>4</td>
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<tr>
<td>Sep  9</td>
<td>5</td>
<td>Ch. 3 Adjusting Process</td>
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<tr>
<td>Sep 11</td>
<td>5</td>
<td>Ch. 3 Adjusting Process</td>
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<tr>
<td>Sep 16</td>
<td>7</td>
<td>Ch. 3 Adjusting Process</td>
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<td>Sep 18</td>
<td>8</td>
<td>Ch. 4 Completing the Accounting Cycle</td>
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<tr>
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<td>H/W #1 due</td>
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<tr>
<td>Sep 23</td>
<td>9</td>
<td>Ch. 4 Completing the Accounting Cycle</td>
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<tr>
<td>Sep 25</td>
<td>10</td>
<td>Ch. 4 Completing the Accounting Cycle</td>
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<td>Sep 30</td>
<td>11</td>
<td>Ch. 5 Accounting for Merchandising Businesses</td>
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<td>H/W #2 due</td>
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<td>Quiz #1</td>
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<td>Oct  2</td>
<td>12</td>
<td>Ch. 5 Accounting for Merchandising Businesses</td>
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<tr>
<td>Oct  7</td>
<td>13</td>
<td>Ch. 5 Accounting for Merchandising Businesses</td>
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<td>Oct  9</td>
<td>14</td>
<td>MIDTERM EXAMINATION</td>
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<td>H/W #4 due</td>
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<td>Oct 14</td>
<td>15</td>
<td>Ch. 6 Inventories</td>
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<tr>
<td>Oct 16</td>
<td>16</td>
<td>Ch. 6 Inventories</td>
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<tr>
<td>Oct 21</td>
<td>17</td>
<td>Ch. 6 Inventories</td>
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<tr>
<td>Oct 23</td>
<td>18</td>
<td>Ch. 7 Internal Control &amp; Cash</td>
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<td>H/W #5 due</td>
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Oct  28 19  Ch. 7 Internal Control & Cash
Oct  30 20  Ch. 7 Internal Control & Cash
Nov  4 21  Ch. 8 Receivables H/W #6 due Quiz #2
Nov  6 22  Ch. 8 Receivables
Nov 11- VETERANS / REMEMBRANCE DAY HOLIDAY
Nov 1323  Ch. 8 Receivables
Nov 1824  Ch. 9 Fixed Assets H/W #7 due
Nov 2025  Ch. 9 Fixed Assets
Nov 2526  Ch. 9 Fixed Assets
Nov 27- THANKSGIVING HOLIDAY
Dec  227  Ch. 10 Current Liabilities H/W #8 due Quiz #3
Dec  428  Ch. 10 Current Liabilities
Dec  9- FINAL EXAM 4:30 Section 4 – 6 PM H/W #9 due
Dec 11- FINAL EXAM 3:00 Section 4 – 6 PM H/W #9 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.

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

BUSA 101
FUNDAMENTALS OF ACCOUNTING I
Saturday, 8:00-11:30am & 12:00-2:15 SYLLABUS
Spring 2001

ACCT 210—FINANCIAL ACCOUNTING
Tuesday Thursday 3:00 – 4:15 and 4:30 – 5:45 PM SYLLABUS  Fall 2008

PAGE
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Times New Roman
Times New Roman
Symbol
Symbol
Bookman
Bookman
Bookman Old Style
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Bookman Old Style
Bookman Old Style
Courier New
Courier New
Wingdings
Wingdings
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Michael Farina
Michael Farina
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Michael Farina
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Microsoft Word 9.0
BUSA 1110