

## **Acct 210-Financial Accounting**



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I will make every effort to ensure that your experience of Acct 210-Financial Accounting is meaningful and pertinent to your needs in the future whether getting a Business degree or not. In return, please take the time to read this syllabus carefully and contact me right away if you have any questions or concerns. I will respond to emails within 24 hours, usually sooner, but I am slower on the weekends. If I do not respond to your message within 24 hours assume I did not get your email.

Schedule an Appointment

#### **Course information**

Day and time : Mon 3:00 PM to 5:50 PM Tues 6:00 PM to 8:50 PM Room BT 2582 Units: 3

### **Office Hours**

M-1:00 PM to 2:45 PM FTF Weeks M Zoom Weeks 7:00 PM to 8:30PM T -1:00 PM to 2:45 PM (FTF) Weeks Wed 4:00 PM to 5:00 PM Sun Zoom Weeks 7:00 PM to 8:30 PM AND BY APPT

## **Course Description**

This course introduces the student to accounting principles via the accounting cycle through the use of debits/credits, financial statement preparation, modest analysis and measurement/evaluation accounting data. Topics include internal controls/ethics, financial statement analysis, interpretation, preparation and use of spreadsheets in accounting applications. This course is a **"BLENDED LEARNING"** course with outside class work required and you will be asked to do new and creative ways to enhance your learning.

## **Course Materials**

Course Materials Financial and Managerial Accounting, 3e WileyPLUS + Loose-leaf 3rd Edition (or ebook option recommended cannot be purchased at bookstore) by Jerry J. Weygandt (Author), Paul D. Kimmel (Author), Donald E. Kieso (Author)

### ISBN-13: 978-1119392132

ISBN-10: 1119392136

### Wiley Plus Software

<u>Tools</u> Computer in class and out Calculator only allowed on Exams Microsoft Office Suite

## **Student Learning Outcomes**

- Demonstrate orally and in written problem solutions an understanding of the accounting cycle, the double entry system of accounting for business transactions (1)
- Be able to 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,
- 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)
- 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)

## Your Responsibilities

By Enrolling in this class:

- You agree to uphold the standards of academic integrity described in the <u>Student Handbook</u>
- You agree to spend an average of 6 hours per week on assignments outside of class.
- You agree to complete all readings and related assignments on time.
- You agree to be available for the exam dates listed. There are no make-up exams unless and legitimate emergency occurs and I am notified immediately
- You must attend at least one office hour the semester

# Summary of Grading

Points are earned through a variety of learning activities, assigned throughout the semester. The total number of points earned will determine your course grade.

- 1 Midterm-in class on Wiley Plus
- 1 Final Exam-Comprehensivein class on Wiley plus
- Weekly Chapter Quizzes Online @ home
- In class Homework Quizzes
- Weekly Homework Assignments Online
- Group Project Ethics-Class Presentation or Voice Thread/Zoom
- Attendence/Partipation
- Extra Credit (5 points) MVS Speaker Series : TBD



Final Exam Comprehensive

Quizzes

Particaption

Homework (Cengage/Assignments)

Comprehensive Problem/Project

## **Grading Scale**

A = 93-100 A-= 92-90 B+= 86-89 B = 83-85 B- = 82-80 C+= 79-76 C = 75-73 C-= 72-70 F =69 & BELOW



## Policy on Late Work

All work *typically* must be submitted no later than 11:55 PM on the date indicated on WileyPlus/Canvas. In general, late work is not accepted (this includes exams). Expectations and due dates are made very clear and if you encounter unexpected circumstances, it is your responsibility to contact the instructor to request an extension before the due date not on or after!

## **Course Schedule Spring 2020**

#### ALL DETAILS (such as due dates HW problems ,class deliverable etc ) WILL BE PROVIDED THROUGH CANVAS MODULES-THIS IS TO BE USED AS A GUIDELINE ONLY AND WILL NOT BE UPDATED WITH CHANGES.

Week 1 begins Jan 27

- Class Introductions
- Review Class Content, Syllabus and Expectations

Week 2 begins Feb 3

• Chapter 1 Accounting in Action

Week 3 begins Feb 10

• Chapter 2 The Recording Process

Week 4 begins Feb 17

• Chapter 3 Adjusting the Accounts

Week 5 begins Feb 24

• Chapter 4 Completing the Accounting Cycle

Week 6 begins March 2

- Chapter 5
- Wrap up Chapters 1-5

Week 7 begins March 9

• Comprehensive Problem

Week 8 begins March 16

• Midterm Chapters 1-5

Week 9 begins March 23 through March 31 Spring Break and Cesar Chavez

• No class campus closed

Week 10 begins April 6

• Chapter 6 Inventories

Week 11 begins April 13

• Chapter 9 Fixed Assets , Natural Resources & Intangibles

Week 12 begins April 20

• Chapter 11 Corporations

Week 13 begins April 27

• Ethics

Week 14 begins May 4

• Ethics Projects

Week 15 begins May 11

• Ethics Projects

Week 16 begins May 18 FINALS WEEK

- Finals Monday May 18 4 PM to 6 PM
- Finals Tuesday May 19 7 PM to 9 PM

## Attendence

Attendance to this class is required! Statistics have shown those students who come to class get higher grades. Going to college is a commitment, just like a job. Therefore, I treat it as such in many ways. On a job, employees often have "no excuses asked" sick days. You will receive 3 "sick days" no excuses asked. I need no doctor's excuses, explanations, etc. They are "freebies." I myself might have to take advantage of this, too as I often have meetings or conferences that call me away from the classroom.

However, the assignments are still due and are still required on time. I do not start counting absences until the 4th miss.I, too, am responsible for the classroom work when I am absent I have to provide substitute work and assignments.

In each class I ask for a secretary and a backup (in case the secretary is absent.) The class secretary starts an attendance sheet around the room at the beginning of each class session. At 10 after the hour, the secretary gives me the list. If a student comes in after the sign-in sheet has been collected, s/he is considered absent, but still encouraged to stay (remembering that s/he has 3 "free" absent days before absences are counted).

On the 4th absence you will lose 1 letter grade and so on after after that. I need you in class to not only help you learn but to help make me better, your questions and insight are necessary for a successful learning experience.

## Participation

Your participation grade refers not only to how much you participate, but also to your attitude toward your fellow classmates, your professor and the classroom activities and assignments. Your participation will be evaluated based on the following attendance, asking questions, answering questions, volunteering, critical thinking and being present not just in a seat!



## **OTHER POLICIES**

## **Classroom behavior**

The classroom is a special environment in which students and faculty come together to promote learning and growth. It is essential to this learning environment that respect for the rights of others seeking to learn, respect for the professionalism of the instructor, and the general goals of academic freedom are maintained. Differences of viewpoint or concerns should be expressed in terms which are supportive of the learning process, creating an environment in which students and faculty may learn to reason with clarity and compassion, to share of themselves without losing their identities, and to develop an understanding of the community in which they live. Student conduct which disrupts the learning process shall not be tolerated and may lead to disciplinary action and/or removal from class. Also, unless there is an emergency, students should use the restroom before class or during the break and switch off the cell phones.

## Academic dishonesty

Academic dishonesty includes such things as cheating, inventing false information or citations, plagiarism and helping someone else commit an act of academic dishonesty. It usually involves an attempt by a student to show possession of a level of knowledge or skills that he/she does not possess. Any assignment or exam will receive an automatic grade of "F" if academic dishonesty is involved. A second incidence of academic dishonesty in a course may be cause for a grade of "F" to be awarded as the final course grade.

## Withdrawing from the course

It is the student's responsibility to officially withdraw from the course. Complete withdrawal without instructor's approval: by the end of third week of classes. No drops permitted after the third week of classes. Withdrawal will only be allowed for serious and compelling reasons only: by the end of week 10 (instructor and chair approval required; documentation required; students will receive a W).

## Students with disabilities

CSUCI encourages persons with disabilities to participate in its program and activities. Students with disabilities needing accommodation should make requests to the Disability Resource Programs, at the Educational Access Center, Bell Tower Room 1541 (805-437-8529, accommodations@csuci.edu). All requests for accommodations require appropriate advance notice to avoid a delay in services. Please, discuss approved accommodations with me.

## Syllabus Disclaimer

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.

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

## **CSUCI offers Basic Needs Security**

Any student who has difficulty affording groceries or accessing sufficient food to eat every day, or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to contact the Dean of Students for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable her to provide any resources that she may possess.