

ACCT 210 FINANCIAL ACCOUNTING SPRING 2024



Course Information

Day, Time & Location:
Mon 6:00 PM ~ 8:50 PM
Del Norte Hall 1555

Office: MVS Hall 2174
M 5:00 PM ~ 6:00 PM.
By appointment via Zoom

Instructor:

Austin Yang
MBA/ CPA / SPHR
CFO & Treasurer- Port of Hueneme

☎: 714-980-0949
✉: inyoung.yang@csuci.edu
🌐: [linkedin.com/in/austin-yang-4b218615a](https://www.linkedin.com/in/austin-yang-4b218615a)

Class Learning Goals

1. Learning

- Basic knowledge of accounting, management, Generally Accepted Accounting Principle and Business Ethics.

Class Learning Goals (Cont)

2. Application

- Research, demonstrate critical thinking skills to make sound financial decisions.

3. Communication

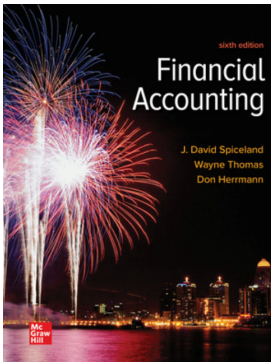
- Developing effective oral, written and group communication skills.

Class Objectives

- This course will enable the students to integrate both practical and theoretical knowledge of financial accounting.
- The students of this course will be active learners and develop awareness of emerging trends in financial accounting.
- The course will provide decision making skills to the students in the financial analysis context.
- The students of this course will develop the skills to identify and analyze financial accounting issues and implications in real life situations.

Class Objectives (Cont)

- The students of this course will encounter examples of how financial transactions are recorded in a basic accounting software, and how they affect different accounting records and financial statements.
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Course materials

Financial Accounting, 6th Edition.
By David Spiceland, Wayne Thomas and Don Herrmann.

ISBN-13: 978-1260786521

ISBN-10: 1260786528

No need to purchase the Connect version.

Attendance

Attendance to this class is essential and required. You will drop one letter grade after your third absence, and so on. You are required to log in at the end of class for the class credit for the day.

Exams

There will be three exams. The exams are given on Canvas. You will have two hours for each exam. The university's policy against academic dishonesty shall be carefully followed in this class with relation to exams and all other forms of classwork. No makeup exams will be provided. You must arrange to take an exam before the scheduled date with the instructor if you can't take it on the scheduled day.

Discussion Board

There will be TEN graded discussions about accounting/finance related issues during the course of the semester. You are required to post your own discussion, and at least two responses to your classmate's post during the week. All postings must be submitted no later than Sunday of the scheduled week. Discussion posts are graded for quality and timelines.

Participation

Your participation will be evaluated based on Your willingness to be present and relevant, rather than merely taking a seat.

Summary of Grading

1st Exam	30%
2nd Exam	25%
3rd Exam	25%
Discussion Board	10%
LinkedIn Learning-Excel	5%
Participation & Attendance	5%

Grading Scale

A+= 97-100

A = 93-96

A-= 92-90

B+= 86-89

B = 83-85

B- = 82-80

C+= 79-76

C = 75-73

C-= 72-70

F =69 & BELOW

Microsoft Excel – LinkedIn Assignment

Excel is one of the most used spreadsheet programs. Therefore, having a basic understanding of Excel's features will be helpful. Don't worry if you aren't totally comfortable with the application; You may improve your Excel skills by completing the LinkedIn assignment. Microsoft Office Suite is available and is free with sign up at Microsoft for students at <https://www.microsoft.com/en-us/education/products/office>

Basic Accounting Software

The QuickBooks software will be used to demonstrate how financial transactions affect various financial ledgers, records, and financial statements. It is only to assist your understanding, and no grades will be given for QuickBooks skills. If you are interested in QuickBooks, the free student licensing is available at <https://www.intuit.com/solutions/job-readiness-education/products/quickbooks/>.

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.

Class Schedule

<i>Wk#</i>	<i>Date</i>	<i>Course Action</i>	<i>Assignment</i>
1	1/22/24	Class Introduction. Review of Syllabus Career in Accounting	
2	1/29/24	CH1. A frame work of Financial Accounting	Discussion Board #1
3	2/5/24	Ch2. The Accounting Cycle	Discussion Board #2
4	2/12/24	Ch3. End of the Period	Discussion Board #3
5	2/19/24	Ch4. Cash	Discussion Board #4
6	2/26/24	Review for Exam 1 (Ch1 ~ Ch4) Ch5. Account Receivable and Revenue	
7	3/4/24	Exam 1 (Canvas)	
8	3/11/24	Ch6. Invenstory and Cost of Goods Sold	Discussion Board #5
9	3/18/24	Spring Recess -No Class	
10	3/25/24	Ch7. Long-Term Assets	Discussion #6
11	4/1/24	Cesar Chavez Day -No Class	
12	4/8/24	Ch8&9. Current and Long-term Liabilities Review for Exam 2 (Ch5~Ch7)	Discussion Board #7
13	4/15/24	Exam 2 (Canvas)	
14	4/22/24	No Class. Linkdin Excel Learinig Assignment	Discussion Board #8
15	4/29/24	Ch8&9. Current and Long-term Liabilities (cont) Ch10. Equity	Discussion Board #9
15	5/6/24	Ch10. Equity (cont) Review for Exam 2 (Ch8~Ch10)	Discussion Board #10
17	5/13/24	Exam 3 (Canvas)	

Reasonable Accommodation

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.

Subject to Change

Any information in this syllabus that isn't mandated by the university may be changed by the instructor with advance notice.

