ACCT 210—FINANCIAL ACCOUNTING  
Monday 4:00PM -6:50PM  RM Smith Decision Ctr 1908  
SYLLABUS  Spring 2012

INSTRUCTOR:  Ms. Rhonda Rodriguez, MBA, CPA  
Email: rhonda.rodriguez@CSUCI.edu  
Office: Sage Hall  
Office Hours:  TU-4PM-5:00PM  
TH-5pm to 6:00PM

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

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:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A</td>
<td>93-100</td>
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<td>B</td>
<td>83-85</td>
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<td>C</td>
<td>73-75</td>
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<td>D</td>
<td>63-65</td>
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<td>A-</td>
<td>90-92</td>
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<td>B-</td>
<td>80-82</td>
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<td>C-</td>
<td>69-72</td>
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<td>D-</td>
<td>59-62</td>
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<td>B+</td>
<td>86-89</td>
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<td>C+</td>
<td>76-79</td>
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<td>D+</td>
<td>66-68</td>
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<td>F</td>
<td>&lt;59</td>
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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.

MVS Speaker Series
I will give you 5pts for attending one of these MVS School Activities, I will need PROOF! See attached for schedule.

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 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>DAY</th>
<th>DATE</th>
<th>AGENDA</th>
<th>DESCRIPTION</th>
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<tbody>
<tr>
<td>Monday</td>
<td>Jan 23</td>
<td>Introductions</td>
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<tr>
<td>Monday</td>
<td>Jan 30</td>
<td>Chapter 1</td>
<td>Intro to Acctg</td>
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<td>Monday</td>
<td>Feb 6</td>
<td>Chapter 2</td>
<td>Analyzing Transactions</td>
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<td>Monday</td>
<td>Feb 13</td>
<td>Chapter 3</td>
<td>The Adjusting Process</td>
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<td>Monday</td>
<td>Feb 20</td>
<td>Chapter 4</td>
<td>Completing the Accounting Cycle</td>
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<tr>
<td>Monday</td>
<td>Feb 27</td>
<td>Chapter 6</td>
<td>Merchandising Business</td>
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<td>Monday</td>
<td>Mar 5</td>
<td>Group Work</td>
<td>Review for Midterm</td>
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<td>Monday</td>
<td>Mar 12</td>
<td>Midterm</td>
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<tr>
<td>Monday</td>
<td>Mar 19</td>
<td>SPRING BREAK</td>
<td>SPRING BREAK</td>
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<tr>
<td>Monday</td>
<td>Mar 26</td>
<td>Chapters 7</td>
<td>Inventories</td>
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<td>Monday</td>
<td>April 2</td>
<td>Chapters 8</td>
<td>Internal Control</td>
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<td>Monday</td>
<td>April 9</td>
<td>Chapter 9</td>
<td>Receivables</td>
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<td>Monday</td>
<td>April 16</td>
<td>Chapter 10</td>
<td>Fixed Assets</td>
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<tr>
<td>Monday</td>
<td>April 23</td>
<td>Chapter 11***</td>
<td>Liabilities</td>
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<tr>
<td>Monday</td>
<td>April 30</td>
<td>Chapter 13</td>
<td>Corporations/Partnerships</td>
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<tr>
<td>Monday</td>
<td>May 7</td>
<td>Chapter 16***</td>
<td>Statement of Cash Flows</td>
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<tr>
<td>Monday</td>
<td>May 14</td>
<td>Final Exam</td>
<td>Comprehensive</td>
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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.
January 23, 2012
To: Smith School Students
From: Dr. William P. Cordeiro, Associate Vice President for Academic Affairs

Welcome to the Spring Semester 2012 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.

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.
“Leaders from the Entertainment/Recreation Industry”

Sponsored and presented by the Business Advisory Council of the MVS School of Business & Economics

SPRING 2012 Speaker Series

*NOON – 2 P.M.
Free of charge – Includes lunch

*Marin presentation at 6 p.m. All events will be held at CSU Channel Islands Main Campus. On campus parking will be complimentary for all three events. Once you enter campus, follow the event signage to the designated lot. Once parked, you may follow the walking signage to the event, or you may wait for the shuttle service at the pick-up location near the lot.

Please RSVP at https://csuci.wufoo.com/forms/spring-2012-speaker-series

Wednesday, Feb. 8, 2012 – Salon A, 6 p.m.
CHEECH MARIN
Actor and Art Collector - Marin is best known as one half of the hilariously irreverent duo of Cheech and Chong. While primarily an actor, director, and performer, Marin has developed the finest private collection of Chicano art in this country for more than 20 years. Three exhibitions featuring artwork from his collection are now touring and are accompanied by art publications. In addition to his three bilingual children’s books, he is writing a book of comedic essays for adults entitled “The Chimichanga Chronicles.”

Friday, Feb. 24, 2012 – Malibu Hall 100
RICH BLOCK
CEO/Director, Santa Barbara Zoo since 1999. Prior to his appointment, Block served as Vice President for Science & Program Development for Indianapolis Zoo and Director of Public Programs/Senior Fellow for World Wildlife Fund. Block currently sits on the California Association of Zoos & Aquariums (CAZA) Board as Vice President.

Friday, April 27, 2012 – Malibu Hall 100
BOB SANTELLI
Executive Director of The GRAMMY Museum since 2006. A noted blues and rock historian, Santelli, the author of more than a dozen books on American music, was the first Director of Education and Vice President of Public Programs at the Rock and Roll Hall of Fame and Museum. Santelli created “An Evening With…,” a series that features in-depth interviews with artists such as Dave Matthews, Brian Wilson, Annie Lennox, and Smokey Robinson. While continuing to serve on the creative team for the annual GRAMMY® Awards Show, he also wrote and developed “The Official Michael Jackson Exhibition.”