**ACCT 210—FINANCIAL ACCOUNTING**

**Monday 3PM-5:50 PM –Broome 1750**

**Tuesday 3PM-5:50PM- Broome 1360**

**Wednesday 3PM-5:50PM- Smith Center 1908**

**SYLLABUS  FALL 2016**

Email: [rhonda.rodriguez@CSUCI.edu](mailto:rhonda.rodriguez@CSUCI.edu)

Office:  Sage Hall -2042

Office Hours:

M    2:15 PM to 2:45 PM

        6:00 PM TO 6:30PM

T

        2:15 PM to 2:45 PM

        6:00 PM TO 6:30PM

W    2:00PM- 3:00PM

**Appointment as needed INSTRUCTOR:  Ms. Rhonda Rodriguez, MBA, CPA**

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)

Magazine/Newspaper ( ie Fortune, Wall Street Journal Articles)

The Lemonade Game PDF (provided).  Students will also need 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 | 15% |
| Comprehensive Problem/Project | 15% |
| Total | 100% |

**GRADING WILL BE AS FOLLOWS:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **A** | 93-100 | **B** | 83-85 | **C** | 73-75 | **F** | <69 |
| **A-** | 90-92 | **B-** | 80-82 | **C-** | 70-72 |  |  |
| **B+** | 86-89 | **C+** | 76-79 |  |  |  |  |

**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, essay 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. (See Blackboard ETHICS PROJECT)

**MVS Speaker Series**

I will give you 5pts extra credit for attending one of these MVS School Activities.

**CURRENT EVENTS**

Students will be asked to report on current events either in a written format, video or class presentation

**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. In conjunction with departmental changes essay questions will be included as well. 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]](https://csuci.blackboard.com/webapps/blackboard/execute/manageCourseItem?content_id=_1169708_1&course_id=_55256_1&dispatch=edit#_ftn1) 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! **THAT MEANS IF IT’S GROUP TIME THEN YOU ARE EXPECTED TO CONTRIBUTE AND BE PRESENT IN THE GROUP! (it’s not a chance to leave early-some of the best help you can get is from your peers!)**

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

**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. This will be an EXCEL assignment.

**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 miss graded 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 DISABLITIES**

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

**SCHEDULE OF ACTIVITIES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| DAY | Week Beginning | AGENDA | DESCRIPTION |  |
| WEEK 1 | Aug 29 | Introductions | Financial Acct |  |
| WEEK 2 | Sept 5 | Chapter   1-Online-Blended  Chapter 2- Online-Blended | No Class due to holiday on Monday-Also No class for Tues/Wed…assignments will be completed online  Corporate   Financial Statements |  |
| WEEK 3 | Sept 12 |  |  |  |
| WEEK 4 | Sept 19 | Chapter   3 | Recording   Accounting Transactions |  |
| WEEK 5 | Sept 26 | Chapter 3 | Recording   Accounting Transactions |  |
| WEEK 6 | Oct 3 | Chapter   4 | Accrual   Accounting and Adjusting Entries-Blended |  |
| WEEK 7 | Oct 10 | Chapter   4 | Accrual   Accounting and Adjusting Entries-Blended |  |
| WEEK 8 | Oct 17 | Chapter   4 | Ethics |  |
| WEEK 9 | Oct 24 | Blended Learning Chapter 5  Work on Ethics Project  Review for Exam | Internal  Control and Cash-Blended |  |
| WEEK 10 | Oct 31 | Midterm |  |  |
| WEEK 11 | Nov 7 | Chapter 6/ Chapter   7 | Accts Rec/Inventories |  |
| WEEK 12 | Nov 14 | Presentations | In Class |  |
| WEEK 13 | Nov 21 | Chapter   8 | Fixed   Assets-Blended |  |
| WEEK 14 | Nov 28 | Chapter 10 | Stockholder’s   Equity -Blended |  |
| WEEK 15 | Dec 5 | Open | Comprehensive Problem DUE |  |
| WEEK 16 | Dec 12-13-14 | Finals | 4:00 to 6:00PM |  |
|  |  |  |  |  |
|  |  |  |  |  |

***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)***

***YOU ARE RESPONSIBLE WHEN YOU MISS CLASS ON GETTING ASSIGNMENT-ASSIGNMENT DUE DATES ARE ALWAYS ON CENGAGE-PLEASE ALWAYS CHECK------- YOU OWN KNOWING WHAT IS DUE!***

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

[[1]](https://csuci.blackboard.com/webapps/blackboard/execute/manageCourseItem?content_id=_1169708_1&course_id=_55256_1&dispatch=edit#_ftnref1) 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?