

**SADDLEBACK COLLEGE  
BUSINESS SCIENCE DIVISION  
COURSE SYLLABUS  
ACCT 1A - FINANCIAL ACCOUNTING**

**08/24/2009 through 12/20/2009**

**Semester: Fall, 2009**

**Instructor:** Alex J. Llorente  
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**Office Hours:** M W 7:15am – 8:00am  
M W 4:15pm – 5:00pm  
M 9:20pm – 9:50pm  
\* Or By Appointment

Online Office Hours:  
Th 6:15pm – 8:00pm

**Ticket No:** 11565

**Time & Day:** M W 8:00am –10:20am

**Room:** BGS 253

**Campus Office:** BGS 221

**Internet:** <http://www.saddleback.edu/faculty/allorete>

**Blackboard Course Site:** <http://soccdd.blackboard.com>

**COURSE DESCRIPTION:**

The study of accounting as an information system using a double-entry accounting system. The financial accounting cycle includes journalizing and posting, as well as the study of financial statements, merchandising operations, manual and electronic accounting systems, cash and short-term investments, receivables and notes, inventories, plant assets and depreciation, current liabilities, notes payable and payroll, financial statement disclosures, long-term liabilities, partnerships, corporations, stockholder's equity, earnings, dividends, investments in stock and consolidated statements. GEC-TR CAN BUS 2

**COURSE OBJECTIVES:**

After completing this course, the student will be able to:

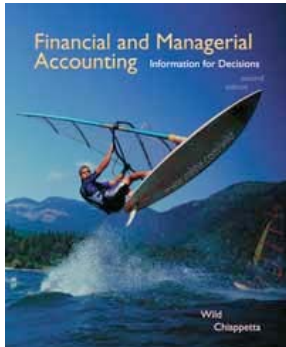
1. Describe the basic financial accounting concepts and principles.
2. Describe accounting systems for service and merchandising enterprises.
3. Describe accounting concepts and principles for sole proprietorships, partnerships and corporations.
4. Describe financial accounting concepts and principles for analyzing business operations.

## STUDENT RESOURCES:

Text: Text: **Financial and Managerial Accounting, 2/e**

John J. Wild, University of Wisconsin, Madison and Barbara Chiappetta, Nassau Community College

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## ASSIGNMENTS AND TESTS:

Homework assignments on Brownstone Homework Manager:

<http://mh2.brownstone.net/classes/ACCT1A-SEC-11565/>

## POLICIES AND PROCEDURES:

Eight to ten hours per week are required for preparation and homework in this course.. No make-up exams are offered.

Excessive absences will adversely affect a student's grade.

GRADING: Point values will be assigned all graded work in this course.

<b>GRADED WORK</b>	<b>POSSIBLE POINTS</b>	<b>GRADING SCALE</b>
Unit Examinations	400	A=895 +
Final Examinations	200	B=795-894
Group Project	200	C=695-794
Homework	200	D=590-694
<b>TOTAL:</b>	1000	F=589 or less

No makeup exams will be permitted except in cases of major medical or family emergency, in which case the student must contact the professor immediately and make arrangements.

Students are responsible for knowing all pertinent information contained in the Saddleback College Catalog and

## Class Schedules.

Last day for dropping class **without** "W" or signing up for Credit/No Credit is 09/25/2009. Last day to drop a class **with** a "W" grade is 11/05/2009. **It is the student's responsibility to drop a course.** The professor will not document a "W" unless the student follows the required procedure. A grade of "F" will be given for undocumented dropouts.

According to the official Policies and Procedures of Saddleback College, "cheating or plagiarism in connection with an academic program" is prohibited and students "may be disciplined...for the following cause." In the rare instance that a student in this course cheats or plagiarizes material, that student will receive a grade of "F" for this course. **Plagiarism** is defined as copying from a written source verbatim **without** putting the material in quotes **and** citing the source. Included is the presentation of work copied from another student as your own. Copying information from Internet web pages, electronic bulletin boards, CD-ROM encyclopedias or references, on-line services or any other electronic media recording or publication **without** putting the material in quotes **and** citing the respective source is **plagiarism.**

The attached schedule is subject to change. You are responsible for keeping up with any assignment or schedule change.

Tape recorders and quiet calculators permitted in classroom.

Problems will be assigned, but not collected and graded.

You will be expected to have read the assigned material prior to the class session in which it will be discussed.

Hard work and dedication will earn a good grade. A high degree of motivation, desire, time and hard work will be expected.

It is the student's responsibility to attend all class sessions; the instructor will not provide class discussion or lecture notes on an individual basis.

## *Communications*

### Course Web Site and Electronic Discussion Group

An open discussion group for the course may be reached from the general web page for this course, at the following address (please bookmark for future reference)

<http://socccd.blackboard.com>

I will use the newsgroup to post messages of general interest to the class. Students may initiate on-line discussions and participate in conversations on any course related topic. Students should review the newsgroup regularly for new messages.

### Electronic Mail and Conference

You can communicate with me by electronic mail directly via my e-mail address at the college:

[allorete@saddleback.edu](mailto:allorete@saddleback.edu)

Please note that I will contact you only at your college e-mail address. If you have an electronic mail account with another organization and want your college mail sent there, you must arrange to forward your college mail to your mail server. Otherwise, you can always read your college mail from an on-campus workstation.