

Financial Accounting (ACCT1A)

Saddleback College

Business Science Division

Instructor: Anthony Y. Teng	Term/Semester: Spring 2009
Phone: 949-582-4895	Ticket #: 17120 TTH 8:00 – 10:20am
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Saddleback College
Financial Accounting
Accounting 1A – Spring 2009 Course Syllabus
Instructor: Anthony Y. Teng
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Office: BGS 203
Office Hours:
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Saddleback Web Site and Blackboard Access: <http://www.saddleback.edu>

*Note: Every student is assigned a college e-mail account and pin number (password). **Do not** change your e-mail address. If you prefer to receive e-mail at another address, go to <http://www.saddleback.edu> and then to MySite, select “E-mail” and follow the instructions under “Account Information” to automatically **forward** your messages to the address of your choice.*

Course Requirements/Prerequisites: None.

Course Objectives and Format: (4 units) This course will present the basic theory and structure of financial accounting as an information system, focusing on the corporate form of business ownership.

Lectures, demonstration problems, group discussions, and analysis of "real world" applications will comprise the format of this class. You must be prepared to enter into discussions by reading text assignments and related articles in periodicals. Presentation of elementary financial accounting concepts from the current literature is strongly encouraged. I will supplement the text with articles from the professional literature and various periodicals as these become available. You will receive copies of these and will be expected to be tested on this material.

Texts:

Required: “Financial and Managerial Accounting: Information for Decisions. Second Edition,” Wild, John J. and Chiapetta,, Barbara. McGraw Hill/Irwin, 2007. ISBN 978-0077229757

Note: The textbook package includes everything you need for this class and is specially bundled for you by the publisher. It is only available through the Saddleback and Irvine Valley College bookstore or on-line with the publisher. The packaged materials includes on-line support content that may not be available or at an additional cost. The online URL to purchase the text is <http://ebooks.primisonline.com/Wild2Edition/index.html>. If you purchase the text from any other source, you will be responsible for any resource that is in this package.

Exams/Grading Policy:

Exams will consist of multiple choice questions, short answer questions, essays and short problems. There will be NO MAKE UP EXAMS given for any reason. If for an EMERGENCY reason you must miss an exam, the instructor must be notified BEFORE the scheduled exam or a grade of zero will be assigned.

Your grade will be determined on the basis of the number of cumulative points scored on quizzes, exams, projects, and class participation. The points will be weighted as follows:

Quiz (10@ 10pts)	100 points
Exam (2 of 3@ 100 pts)	200 points
Final Exam	150 points
Group project	50 points
CPS	50 points
Homework (E=2pts, P=5pts)	200 points

*Note: Quizzes and homework will be administered via Homework Manager (see below). **There is no extra credit.***

TOTAL 750 POINTS

Grades are determined as follows:
Grade Index: Points % Letter Grade
(675 - 700) 90-100 A
(600 - 674) 80- 89B
(525 - 599) 70- 79 C
(450 - 524) 60- 69 D
(0 - 449) below 60 F

CPS – Classroom Performance System

This class will be using the CPS Student Response System. The required student response pad can be purchased either at the Saddleback College bookstore or on-line at <http://www.mhhe.com>. The pads are reusable (for other classes using the system). You may need to purchase an access code for future use.

Access to Blackboard (Saddleback's Online Portal)

Go online to <http://soccdd.blackboard.com>, click on "Logon." Complete instructions are available to the left of the "Username" and "Password" boxes. If, after following the instructions, you are unable to access BLACKBOARD, you may e-mail Sheri Nelson at snelson@saddleback.edu for assistance. Include your name, student ID, your four-digit PIN and your Course ID (ACCT 1A, BUS 1, etc.).

Access to Homework Manager

Once you are in the BLACKBOARD website for the course and you have activated Homework Manager, you can access all assigned homework, practice, and quiz exercises and problems. Homework and quizzes are graded by the system. Work **MUST** be submitted into Homework Manager only.

To create a student account, follow these directions:

- 1) Click on the "Register for this class" link on the student menu found on your course homepage.
- 2) Enter the 20 digit code in the boxes on the Student Registration page, and click the next button
- 3) Note: The code is case sensitive; please enter the codes in upper case letters.
- 4) Fill out the register form that appears and click the "O.K." button.
- 5) Click the "Yes" button to confirm your account.

Homework Manager Tips

- You can only do one thing at a time. You cannot view past results while you are in the process of taking an assignment. You cannot take two graded assignments at the same time.
- When trying to print an assignment use the browser's Print Preview and Page Setup options to get the best output possible. You should switch from portrait to landscape, and should extend the margins as far as possible.
- Use the "Next", "Back", "Jump To", and "Save my work" buttons periodically to save and avoid timing out. If there is no activity within 60 minutes, Homework Manager will automatically log out your session.
- Click "Quit and Save" if you wish to work on your assignment at a later time without grading. Remember, you can only work on one open, ungraded assignment at one time.
- Don't copy and paste, this might enter illegal characters in your homework and prevent you from getting a grade.

McGraw-Hill Faculty and student tech support :

Telephone Tech support: 1-800-331-5094

Email tech support: www.mhhe.com/support

Normal Hours (Pacific Standard Time), open 76 hours per week:

Sunday: 4pm - 9pm

Monday – Thursday: 6am - 9pm

Friday: 6am - 4pm

Prompt 1 - Homework Manager,

Prompt 4 - Online Learning Center and Instructor Website registration

Access to On-line Content

Self-register yourself into the eBook site at <http://www.mhhe.com/wild>. Click the picture on the picture of the text. Then click on the Register or Purchase Access box to the left. (Note: You will also have access to the Online Learning Center – Student Edition at this site). You want to register to the eBook since it will link directly to Homework Manager (for hints and homework assistance).

Note: The registration code can only be used by one student and is only good for two uses (i.e. use for ACCTIA and ACCTIB). If you use up the allowable uses of the registration code, you will need to contact McGraw-Hill Technical Support to purchase additional accesses.

Note: Technical Support for Homework Manager, eBook, and other course content should be addressed with McGraw-Hill Technical Support.

CHEATING

THE FIELD OF ACCOUNTING REQUIRES A HIGH DEGREE OF ETHICAL RESPONSIBILITY IN ORDER TO INSTILL A LEVEL OF CONFIDENCE IN THE QUALITY OF THE INFORMATION PRODUCED. AN ACADEMIC ENVIRONMENT IS NO DIFFERENT. CHEATING OF ANY KIND ON ANY PROJECT OR TEST WILL NOT BE TOLERATED IN THIS CLASS. A STUDENT WHO IS SUSPECTED OF CHEATING WILL BE SUBJECT TO THE APPROPRIATE PROCEDURES DESCRIBED IN THE STUDENT CATALOG. THESE PROCEDURES PROVIDE GUIDANCE REGARDING CHEATING OR PLAGIARISM AND MAY RESULT IN AN ASSIGNED A GRADE OF "F" FOR THE COURSE. THE PROCEDURES PROVIDE THE INSTRUCTOR WITH THE RIGHT TO ADJUST INDIVIDUAL GRADES DUE TO CIRCUMSTANCES THAT MAY AFFECT A PARTICULAR STUDENT DURING THE SEMESTER. IN SHORT--DON'T CHEAT. IT GIVES ONE A NEGATIVE REPUTATION AND DOES NOT ALLOW YOU TO BUILD THE CONFIDENCE THAT YOU NEED TO SUCCEED IN THE REAL WORLD. CHEATING IS DEFINED AS TURNING IN WORK AS ONE'S OWN WHICH IS ACTUALLY THE WORK OF SOMEONE ELSE. THIS APPLIES TO ALL WORK IN THIS CLASS INCLUDING TEST ANSWERS. "PEEKING" AT ONE'S NOTES DURING AN EXAM WILL ALSO NOT BE TOLERATED. "QUESTIONING" OTHER STUDENTS IN MY CLASS AS TO "WHAT THE EXAM COVERED" WILL ALSO CONSTITUTE CHEATING. ANY INSTANCES OF THIS TYPE WILL BE PUNISHED BY THE ASSIGNMENT OF AN AUTOMATIC "F". IT WILL BE DISALLOWED IN MY CLASS - PERIOD.

WITHDRAWALS DURING THE TERM: See Saddleback College web site at www.saddleback.edu

Do not assume that the instructor will automatically drop you from the course. If you feel you must drop, take the initiative and do it yourself.

Course Policies, Procedures and Assignments

- The instructor assumes you have the requisite computer skills to successfully complete this course. This includes (at least) proficiency with Microsoft Office and access to the Internet.
- In the event you are using Microsoft Office 2007 (current version), you **MUST** save course documents in Office 2003 format (MS Word - .doc and MS Excel - .xls). Work and communication submitted in Office 2007's native format will not be accessed.
- ALL cell phones, pagers, palm pilots, iPods, and other wireless devices must be silent during class and OFF during exams.
- Tape recorders, calculators and laptop computers are permitted in class. You are highly recommended to bring a calculator for exams. Cell phones and PDAs are **NOT** allowed for exams. If you have any questions, please ask the instructor before the exam.
- This course will cover Chapters 1 – 12 in your textbook.
- Each chapter will have a quiz which will be take in Homework Manager. The 10 highest scores will be used in your grade computation. Quizzes must be taken in Homework Manager before the due date. Once the due date has been reached, Homework Manager will not allow you to take the quiz.
- There will be three mid-term exams administered throughout the semester. The 2 highest scores will be used in your grade computation. The Final exam will be cumulative and cannot be dropped.

- Every student is required to attend all class sessions and complete all assignments. There will be no make-up lectures on an individual basis. Poor attendance will be sufficient grounds for being DROPPED from the course; however, do not assume that the instructor will drop you from the course. Once the semester reaches the drop deadline, you will receive a grade.
- You are expected to read the chapter materials prior to class lecture. The author's PowerPoint presentations are used as a lecture outline but we will discuss much more than what is on the file. You are responsible for any material presented in the textbook, resource material, or class discussion.

**ACCOUNTING 1A
FINANCIAL ACCOUNTING (SPRING 2009)**

Note: Dates are approximates and are subject to change; Exam dates are approximate and will be officially announced in class.

Administration of class assignments will be through Homework Manager. You must obtain an access code in order to register for the tool. Each chapter is worth 5 points. Homework Manager will provide partial credit. Check answers are available for most questions in the text and you can use the general class Blackboard account to access the publisher's web site and solution manual.

Homework Manager is an interactive, Internet-based product designed to help you complete all exercises and problems. You will receive instant feedback and the ability to correct any errors. All work must be fully completed. Successful completion of Exercises and Problems will be awarded 2 and 5 points, respectively. You must keep up with all assignments. Assignment completion will be the Sunday night following Exam 1, 2, and 3. Assignments due for Exam 4 must be complete prior to the day of the Final Exam. You are responsible for the due dates listed in Homework Manager.

<i>Week</i>	<i>Week</i>	<i>Chapter</i>	<i>Assignment</i>
1	1/12/09	Chapter 1 – Introducing Accounting in Business	E1-4, E1-5, E1-7, E1-10 P1-7A
2	1/19/09	Chapter 1 Chapter 2 – Analyzing And Recording Transactions	E2-2, E2-4, E2-6, E2-7, E2-10 P2-2A, P2-4A
3	1/26/09	Chapter 2 Chapter 3 – Adjusting Accounts and Preparing Financial Statements	E3-1, E3-3, E3-6, E3-12 P3-4A, P3-5A
4	2/2/09	Chapter 3	
5	2/9/09	Chapter 4 – Accounting for Merchandising Operations Exam 1 (Chapters 1 – 3)	E4-1, E4-2, E4-8 P4-3A, P4-4A
6	2/16/09	Chapter 5 – Inventories and Cost of Sales	E5-1, E5-2, E5-4, E5-5, E5-6, E5-7 P5-4A, P5-6A
7	2/23/09	Chapter 5 Chapter 6 – Cash and Internal Controls	E6-8 P6-4A

8	3/2/09	Chapter 6	
9	3/9/09	Chapter 7 – Accounts and Notes Receivable Exam 2 (Chapters 4– 6)	E7-2, E7-3, E7-4, E7-6, E7-7, E7-9 P7-2A
10	3/16/09	Spring Break	
11	3/23/09	Chapter 8 – Long-Term Assets	E8-1, E8-2, E8-4, E8-5, E8-7, E8-12, E8-14, E8-18, E8-19 P8-2A, P8-6A
12	3/30/09	Chapter 9 – Current Liabilities	E9-2, E9-3, E9-4, E9-5 P9-1A, P9-2A
13	4/6/09	Chapter 10 – Long Term Liabilities Exam 3 (Chapters 7-9)	E10-2, E10-4, E10-6, E10-10, E10-11 P10-3A, P10-8A
14	4/13/09	Chapter 11 – Corporate Reporting and Analysis	E11-2, E11-3, E11-6, E11-8, E11-10 P11-2A
15	4/20/09	Chapter 11	
16	4/27/09	Chapter 12 – Reporting and Analyzing Cash Flows	E12-2, E12-4, E12-10
17	5/4/09	Presentations	
18	5/11/09	Presentations	
19	5/18/09	Final Exam (Chapters 10 – 12 plus cumulative items)	