Saddleback College/ATEP
Special Topics: Accounting for Entrepreneurs
BUS289 – Fall 2008 Course Syllabus
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Office Hours: TBA

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: (3 units) This course will present the basic theory and structure of financial accounting as an information system, focusing on the information needs of the entrepreneur. Upon completion of this course, the participant will be able to:

1. Identify business transactions and how they affect the preparation of financial statements.
2. Evaluate financial information in order to understand historical business performance and develop related forecasts and projections.
3. Develop dynamic budgets to assist in the management of a business.
4. Understand payroll and business tax requirements for the entrepreneurial business.
5. Understand business and individual tax opportunities for the entrepreneurial business.
6. Determine the information technology opportunities for the entrepreneurial business.
7. Determine how to select and implement potential accounting software.

This class is presented as a hybrid class where lectures, demonstration problems, group discussions, and analysis of "real world" applications will comprise the format of live class. You must be prepared to enter into discussions by reading text assignments and related articles in periodicals. Exams and other preparations will be administered through Blackboard.

Texts:


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:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam (2 @ 100 pts)</td>
<td>200</td>
</tr>
<tr>
<td>Group project/case study</td>
<td>50</td>
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<tr>
<td>Homework</td>
<td>50</td>
</tr>
<tr>
<td><strong>TOTAL 300 POINTS</strong></td>
<td></td>
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</tbody>
</table>

Grades are determined as follows:
Grade Index: Points % Letter Grade
(270 - 300) 90-100 A
(240 - 269) 80-89 B
(210 - 239) 70-79 C
(180 - 211) 60-69 D
(0 - 179) below 60 F

Access to Blackboard (Saddleback’s Online Portal)
Go online to [http://socccd.blackboard.com](http://socccd.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.).

WITHDRAWALS DURING THE TERM: See Saddleback College web site at [www.saddleback.edu](http://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 class.

• 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.
**BUS 289: Accounting for Entrepreneurs (FALL 2008)**

Note: Dates are approximates and are subject to change.

<table>
<thead>
<tr>
<th>Week</th>
<th>Week Beginning</th>
<th>Topic</th>
<th>Resource</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>8/30/08</td>
<td>Introduction to Accounting Basic Accounting Principles</td>
<td>Crash Course: Chapters 1 and 2</td>
</tr>
<tr>
<td>2</td>
<td>9/6/08</td>
<td>Financial Reporting Reading the Annual Report Financial Statements</td>
<td>Crash Course: Chapters 3, 4, 5, 6 and 7</td>
</tr>
<tr>
<td>3</td>
<td>9/13/08</td>
<td>Financial Statements Financial Ratio Analysis</td>
<td>Crash Course: Chapters 6, 7 and 8</td>
</tr>
<tr>
<td>4</td>
<td>9/20/08</td>
<td>Budgeting the Entrepreneurial Business</td>
<td>See Blackboard</td>
</tr>
<tr>
<td>5</td>
<td>9/27/08</td>
<td>Taxes: Business Taxes and the Entrepreneur</td>
<td>TheTaxBook</td>
</tr>
<tr>
<td>6</td>
<td>10/4/08</td>
<td>Information Technology for the Entrepreneur</td>
<td>See Blackboard</td>
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<tr>
<td>7</td>
<td>10/11/08</td>
<td>Accounting Information Systems</td>
<td>See Blackboard</td>
</tr>
<tr>
<td>8</td>
<td>10/18/08</td>
<td>Managing and Controlling your Business</td>
<td>See Blackboard</td>
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