

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

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| Instructor: Susan Robertson, MBA, CPA | Semester: 1/11 through 5/20/10 Spring 2010 |
| E-mail: srobertson7@saddleback.edu susanrobertson@cox.net | Ticket No: 14760 Time & Day: 10:30AM-12:50PM T/Th Room: BGS 252 |

COURSE DESCRIPTION:

The study of accounting as an information system using a double-entry accounting method. The financial accounting cycle includes the study of financial statements, merchandising operations, 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, corporations, stockholder's equity, earnings, dividends, and investments in stock.

STUDENT LEARNING OUTCOMES:

Upon completion of this course, the student will be able to:

1. Prepare a set of basic financial statements.
2. Calculate and analyze common ratios and numerical relationships that are produced through the accounting cycle.
3. Demonstrate proficiency in processing the accounting cycle for a business.
4. Demonstrate proficiency in communicating financial information.
5. Present an oral presentation.

STUDENT RESOURCES:

Text: Financial & Managerial Accounting-2E 2007 Saddleback College Custom Book Package
Required which includes Homework Manager + with access code, Circuit City Annual Report and E-book. Authors: John Wild & Barbara Chiappetta, McGraw-Hill/Irwin Publishers, 2nd edition. ISBN 007-8156629

| <u>GRADING</u> | <u>POINTS</u> |
|---|---------------|
| Exams (6 x 50pts)..... | 300 |
| Participation/Homework (13 x 10 pts)..... | 130 |
| Group Project..... | 70 |
| TOTAL | 500 |

POLICIES AND PROCEDURES:

- Make-up exams given by prior arrangement **only**. (CONTACT ME BEFORE TEST DAY)
- Make up exams before test date have full credit. Make up exams after test date lose 5 points or 10%.
- Grading on traditional 90, 80, 70, 60% scale will be used.
- Tape recorders, quiet calculators, and laptop computers are permitted in classroom.
- A high degree of motivation, desire, time and hard work will be expected.
- Final exam will concentrate on final chapters covered and is required to be taken by all students.
- Homework Problems will be assigned and graded. You must use web based Homework Manager Plus Program. Assignments must be completed before Chapter Exam. Check your completed assignments at L.A.P. This is a Learning Assistance Program in Room 114 of the Library. It is free tutoring for Saddleback students. See or talk to Barbara at 949) 582-4519. Schedule appointments as needed.
- You will be expected to have read the assigned materials prior to the class session in which it will be discussed. It is the student's responsibility to attend all class sessions and complete all assignments; no make-up lectures.
- All cell phones, pagers and other wireless devices must be turned off before class.
- Students will form small groups with the objective of each student preparing a short written (4 page

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double spaced typewritten) analysis and evaluation of a company, oral presentation and power point assignment. Grading will be both qualitative and quantitative.

- Anyone cheating or engaged in plagiarism will be expelled from class.
- Specific dates for all exams, and due dates for assignments and projects, will be confirmed in class.
- My preferred method of communication is e-mail. My email address: srobertson7@saddleback.edu
- We will be using Blackboard to assist in providing course information including graded on line quizzes and grade postings. Use the following URL website: <http://soccdd.blackboard.com>
- You will access the URL website:
<http://mh2.brownstone.net/classes/ACCT1A-SECT14760/>
- to reach Homework Manager+. Input your 20 digit code included in the textbook package you purchased. This is necessary to complete your homework. Use the same login/username and password used to access Blackboard to minimize problems. You can access your copy of the e-book at www.mhhe.com/wild

| WEEK | CHAPTER | HOMEWORK EXERCISES (DO IN HOMEWORK MGR) | HOMEWORK PROBLEMS DO IN HOMEWORK MANAGER + |
|---|---------|--|--|
| 1 | Ch 1 | Exercises 1-2,1-7,1-13,1-14,1-15,1-16 pg.30-33 | 1-3A, 1-4A, 1-5A, 1-6A pg.34-35 |
| 2 | Ch 2 | 2-2,2-4,2-7,2-10,2-11,2-12 | 2-1A, 2-4A |
| 3 | Ch 3 | 3-1,3-3,3-4,3-6,3-7,3-8,3-9,3-10,3-14 | 3-2A |
| 4 | Ch 4 | 4-1,4-2,4-4,4-8,4-10,4-11 | 4-1A, 4-3A |
| 5 | Ch 5 | 5-1,5-3,5-6,5-7,5-9 | 5-1A,5-2A,5-3A,5-4A |
| 6 | Ch 6 | 6-4,6-5,6-6,6-8,6-9,6-10 | 6-5A |
| 7 | Ch 7 | 7-3,7-4,7-5,7-8,7-9 | 7-1A,7-2A,7-4A |
| 8 | Ch 8 | 8-1,8-2,8-4,8-13,8-14 | 8-1A,8-5A,8-6A |
| 9 | Ch 9 | 9-1,9-2,9-4,9-6,9-7,9-9,9-10 | 9-1A,9-4A |
| 10 | Ch 10 | 10-1,10-2,10-7,10-11,10-12,10-14,10-15 | 10-1A |
| 11 | Ch11 | 11-3,11-5,11-6,11-8,11-10,11-12,11-14,11-15, 11-16 | 11-2A |
| 15 | Ch12 | 12-2,12-3,12-6,12-7,12-10,12-11 | 12-1A |
| 16 | Ch13 | 13-6,13-7,13-9,13-10,13-11 | 13-4A,13-5A |
| FINAL EXAM, THURSDAY 5-20 10:15AM Covering Chapters 12 and 13 | | | |

Test Dates: Chapter 1 and 2 Th 1-28-10 Chapter 3,4 and 5 T 2-23-10

Chapter 6 and 7 Th 3-11-10 Chapter 8 and 9 T 4-06-10

Chapter 10 and 11 T 4-20-10 Group Projects 4-22 to 4-29-10

NO CLASS TUESDAY & THURSDAY March 16 and March 18 SPRING BREAK;
 NO CLASS THUR 5-13-10; NO CLASS TUESDAY 5-18-10