INTRODUCTION & SYLLABUS

THIS SYLLABUS IS PREPARED AND DESIGNED TO BE USED AS AN INTRODUCTION FOR THE COURSE. YOUR UNDERSTANDING OF ITS CONTENTS IS EXTREMELY IMPORTANT AND THEREFORE EACH STUDENT'S RESPONSIBILITY.

FINANCIAL ACCOUNTING (ACCT. 1A) - CLASSROOM

BUSINESS SCIENCE DIVISION - SADDLEBACK COLLEGE

(Updated 10/24/2008)

<table>
<thead>
<tr>
<th>Instructor: Walter G. DeAguero</th>
<th>Term/Semester: Spring 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-mail: <a href="mailto:wdeaguero@saddleback.edu">wdeaguero@saddleback.edu</a></td>
<td>Ticket #: 17115 (9:00am) or 20150 (12:00pm)</td>
</tr>
<tr>
<td>Office: BGS 203</td>
<td>Days: Monday &amp; Wednesday</td>
</tr>
<tr>
<td>Office Hours: Monday &amp; Wednesday</td>
<td>Time: 9:00 – 11:20am or 12:00 – 2:20pm</td>
</tr>
<tr>
<td>8:10-9:00 or 11:20-12:00 or 2:20-2:30</td>
<td>Location: BGS 252</td>
</tr>
</tbody>
</table>

COURSE DESCRIPTION

The study of accounting as an information system using a double-entry accounting method. 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, and investments in stock.

COURSE OBJECTIVES

(Upon completion of 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 corporations.
4. Describe financial accounting concepts and principles for analyzing business operations.
STUDENT RESOURCES REQUIRED (textbook, etc.)


Course & Lecture Notes, Financial Accounting-2007: published by Walter G. DeAguero

The textbook “Package” with the ISBN listed above is only available through the Saddleback College Bookstore at: http://www.bkstr.com/CategoryDisplay/10001-9604-10239-1?demoKey=d

Or the Publisher website at: http://ebooks.primisonline.com/Wild2Edition/index.html

This is the required textbook “Package” for the class, and nothing else is acceptable. Earlier or previously purchased/used access codes will not work, purchase new materials. PURCHASE YOUR NEW TEXTBOOK MATERIALS IMMEDIATELY.

ACCESS TO BLACKBOARD

Go online to 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 email 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.). Be advised that the class is not on-line/active until the first official day of the term/semester.

ACCESS TO HOMEWORK MANAGER+

Once you are in the Blackboard website for the course, students are required to register with Homework Manager+. Use the 20 digit code included with the textbook “package” you purchased in order to gain access to Homework Manager+. The link to gain admittance to Homework Manager+ can be found by going to the Homework Manager+ link located within the course menu on the left side of the screen on the Blackboard homepage of this class.

Remember, Homework Manager is the tool necessary to complete your homework Exercises and Problems. It is wise that the same login/username, password and college email address used to access the Blackboard site for this course be used for Homework Manager. Students will log onto Blackboard to check Announcements as well as entering Homework Manager. After students have registered for Homework Manager, students must follow the login procedures to access and complete the Exercises and Problems.

ACCESS TO YOUR E-BOOK

Logon & follow the instructions at: www.mhhe.com/wild for your e-Book registration and use.
POLICIES, PROCEDURES, TASKS, DUTIES, Assignments, Projects, Requirements, Methodologies, Obligations and Responsibilities

This course, Financial Accounting – Acct. 1A, will cover chapters 1 thru 13 in your textbook.

In order to be aware of all study lessons, homework assignments, exams, projects and other coursework; it is each student's responsibility to attend class on a daily basis.

The Course & Lecture Notes will be extremely valuable, useful and helpful in understanding what is important, meaningful and covered in class as well as what will be on the exams.

Grading is based on a traditional 90, 80, 70, 60% scale, I do not grade on a curve. (See below)

A high degree of motivation, desire, time and hard work will be expected; one’s success and hence your grade in the class will reflect your overall effort.

Exercises and Problems, from your textbook, are assigned as homework. For each chapter, complete these assignments using Homework Manager+, these assignments expose students to Excel spreadsheet applications as well as the entire accounting cycle.

ALL homework assignments and other work to prepare for this course will be found within this document including the list of homework assignments at the end of this syllabus. Homework Manager+ is the online system used in completing the Exercises & Problems.

When using Homework Manager, students are required to close an active chapter before the system will allow a second one to be opened and attempted. In other words, students cannot work on more than one chapter at a time. Therefore, close any chapter that is open before trying to open a different chapter.

Before the term/semester ends, the Homework Manager+ assignments (Exercises & Problems) must be completed and accurate to earn all points possible. However, it is strongly recommended that these assignments are completed and finished on a regular basis in order to prepare students for the regular examinations. In addition, the Exercises & Problems, using Homework Manager+ are reworkable until they are correct.

Once an exam has started, in progress, or ended; no make-up test will be permitted unless students notify the instructor as to their nonattendance beforehand. Therefore, notification is required before the exam starts in order to be allowed to take a make-up test. NO EXCEPTIONS WILL BE MADE CONCERNING THIS POLICY. Be advised, approximately 62% of a student’s grade in the course is based on exam points/scores.

Questions on all exams consist of objective multiple-choice problems. These questions reflect the material and work covered in class as well as various exercises and problems completed using Homework Manager+. A student’s ability to understand and solve accounting/business related problems/transactions will dictate one’s success on the exams.
The final exam will concentrate on chapters covered following the preceding chapter(s) exam. It is important to understand there is no traditional mid-term or comprehensive final exam.

Students who travel or are away at any point during the term are still responsible for carrying out and submitting homework assignments, completing exams and projects in the time required and within the scheduled completion time. NO EXCEPTIONS WILL BE MADE CONCERNING THIS POLICY.

Students will form small teams/groups with the objective of each group preparing a written analysis and evaluation of a publicly traded corporation (assigned by your instructor). This project will be assigned sometime after the halfway point in the class. The presentation will require internet-based research.

Grading on the team/group project will be both qualitative and quantitative. The group grade earned for the team assignment will be the grade assigned to each student within the group. Students will receive project credit only if they participate with the others in their team/group.

Each team/group will be required to prepare and write a paper by accessing the Internet and completing research on the company the team is delegated. Each team’s written paper will present, describe and explain each of the following four topics, as they pertain to the company's business operations and practices:

1. History & background        2. Products & services
3. Ethical position and practices 4. Technology applications within the firm

Teams/groups will consist of four members; each member of the team will be required to select and write on one of the above four topics. There is no minimum or maximum regarding the length of the paper, however use common sense and good judgment. Papers submitted should “appear” as though one individual wrote it, using MLA format, (same type style, font size, and margins, etc.). The due date for this assignment will be announced in the future. On or before the due date, teams will be required to submit their work as an e-mail attachment. Be sure and include the ticket # of the class in the subject field of your e-mail.

When the team/group project is assigned; and you have made several attempts at contacting the other team members and one or more doesn’t respond, continue the project only with the active members of the group. For example, if there are only three active members of the team remaining, the group is only responsible for three project topics. It is up to the remaining members to choose which of these topics to select.

Specific preparation and due dates for every study lesson, homework assignment, test, project and any other coursework will be announced in the future, as the course progresses.

Students are required to record and maintain their own exam, assignment, and project points/scores.
Every student must have a **current home address** on file with the Admissions & Records office, if not please initiate the address change with Saddleback College A.S.A.P. Your instructor reserves the right to use all means of communication with those enrolled to promote and accommodate the objectives of the course.

Everyone in the class is expected to understand and be proficient at using "MySite" and knowing your login/username and password before enrolling in this course. (See instructions on the **Blackboard** logon page)

Every student is required to use their **Saddleback College email address** to send and receive all correspondence for the class. When e-mailing your instructor, include the words **ACCT 1A and class ticket #** as part of your subject field. If you choose to use your personal e-mail address to receive messages you must link/connect to your Saddleback College e-mail address. This can be accomplished by going to the "MySite" link: [https://www1.socccd.cc.ca.us/portal/](https://www1.socccd.cc.ca.us/portal/) on the Saddleback home page and completing the following steps:

1. Enter: Login name & password;
2. Click: Email;
3. Click: Web Email;
4. Enter: Username and password;
5. Click: Options;
6. Click: Settings;
7. Enter: Your existing/personal email address in the "Mail Forwarding" box;
8. Click: Save Changes;

Remember to include the words **ACCT 1A and class ticket #** as part of your subject field of your e-mail when corresponding with your instructor.

Your instructor assumes **every individual** enrolled in the course possesses strong or advanced computer/internet experience or has completed a web/internet based college level course. In addition, one should own and have unlimited access to a modern P.C or notebook/laptop computer system. Students' use of available technology located in any college computer lab is acceptable.

You will be expected to read the chapter material and complete all chapter assignments when required to do so. Non-completion of any or all homework assignments, exams or projects will be sufficient grounds for being **DROPPED** from the course.

Anyone caught cheating, breaking the rules, or engaging in plagiarism will be **DROPPED** from the class.

During the term please feel free to **contact me** with your inquires concerning; subject matter, course content, lecture/discussion issues, or topic area questions in the class. Your instructor prefers meeting with students personally during office hours as the semester/term progresses.
Please retain this printed syllabus, bookmark this on-line page under favorites, save it as a file, or if necessary print another copy for your records. Remember, this document discloses and explains everything you are responsible for in the course.

In general, there are NO opportunities for extra credit in the class. Your instructor does not believe in assigning extra credit. My philosophy is straightforward; students should devote their time, effort and energy completing the assignments required for the course.

Finally, as a reminder, it is each student's responsibility to attend every class session; to be aware of all material covered, subject matter presented, study lessons mandated, homework required, exams scheduled, projects assigned or other important coursework.

Library Resources: Video tapes are available and may be viewed at the SADDLEBACK COLLEGE LIBRARY and are available at the AUDIO-VISUAL DESK (949-582-4874) located on the second floor. Due to budgetary constraints, we do not have tapes available for checkout and there are no facilities for duplicating. There are, however, a limited number of tapes available for lease in the library.

Saddleback College Library Hours
(Hours are subject to change; please call 949-582-4314 to verify.)

  Monday - Thursday: 8 am to 9 pm
  Friday: 8 am to 4 pm
  Saturday 11 am to 5 pm

Free tutoring for students taking accounting courses is available through the Learning Assistance Program (LAP) located in the Library, room 114, and phone – (949) 582-4519.

Blackboard - FAQ’s: Students may find the following site helpful in getting started and using Blackboard. http://www.saddleback.edu/de/documents/BBInfoandFAQ.pdf

Contact McGraw-Hill Tech Support at 1-800-331-5094 with technical problems or concerns regarding Homework Manager assignments.

Important Deadline dates:

  January 23------------Last day to drop to receive refund
  February 19---------Last day to apply for CR/NCR
  February 19---------Last day to drop without a “W” grade
  April 9------------Last day to drop with a “W” grade

IF YOU FAIL TO OFFICIALLY DROP and do not complete the course, YOU WILL RECEIVE AN "F" ON YOUR PERMANENT RECORD.
HOMEWORK ASSIGNMENTS - USING HOMEWORK MANAGER+
Exercises & Problems are at the end of each chapter in the textbook & completed using Homework Manager+

<table>
<thead>
<tr>
<th>CHAPTER</th>
<th>COURSE DOCUMENTS</th>
<th>EXERCISES</th>
<th>PROBLEMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Yes– select from those available</td>
<td>4, 5, 6, 7, 8, 13</td>
<td>4A, 6A, 12A</td>
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<tr>
<td>2</td>
<td>Yes– select from those available</td>
<td>1, 4, 6, 8, 9, 10, 11, 12, 16</td>
<td>1A, 2A, 3A, 5A (All-Req#1 only)</td>
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<td>3</td>
<td>Yes– select from those available</td>
<td>1, 2, 4, 6</td>
<td>1A, 3A(Req#1 only), 5A</td>
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<td>1, 2, 3, 6, 10</td>
<td>1A, 2A, 4A</td>
</tr>
<tr>
<td>5</td>
<td>Yes– select from those available</td>
<td>1, 3</td>
<td>1A</td>
</tr>
<tr>
<td>6</td>
<td>Yes– select from those available</td>
<td>5, 8, 9</td>
<td>3A, 4A</td>
</tr>
<tr>
<td>7</td>
<td>Yes– select from those available</td>
<td>3, 8</td>
<td>1A, 3A, 5A</td>
</tr>
<tr>
<td>8</td>
<td>Yes– select from those available</td>
<td>1, 2, 4, 8, 12, 16</td>
<td>1A, 6A</td>
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<tr>
<td>9</td>
<td>Yes– select from those available</td>
<td>1, 6, 7</td>
<td>1A</td>
</tr>
<tr>
<td>10</td>
<td>Yes– select from those available</td>
<td>1, 2, 4, 6, 7</td>
<td>1A, 2A</td>
</tr>
<tr>
<td>11</td>
<td>Yes– select from those available</td>
<td>2, 3, 4, 5, 7, 10,</td>
<td>2A, 3A, 4A</td>
</tr>
<tr>
<td>12</td>
<td>Yes– select from those available</td>
<td>1, 6, 8, 9, 10</td>
<td>1A, 4A</td>
</tr>
<tr>
<td>13</td>
<td>Yes– select from those available</td>
<td>7, 8, 9, 10, 11</td>
<td>4A, 5A</td>
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When you complete & submit the above online homework assignments they are automatically recorded.

POINT DISTRIBUTION

CHAPTER QUIZZES, TEAM/GROUP PROJECT & HOMEWORK MANAGER+

<table>
<thead>
<tr>
<th>ACTIVITY</th>
<th>POINTS</th>
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<td>Chapter examinations, including final (4 exams x 50 points each)</td>
<td>200</td>
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<tr>
<td>Team/group project-History/Products/Ethics/Technology</td>
<td>35</td>
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<tr>
<td>Homework Manager+ (Exercises &amp; Problems)</td>
<td>90</td>
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<td><strong>TOTAL</strong></td>
<td><strong>325</strong></td>
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POINT AlLOCATION & GRADEING SCALE

<table>
<thead>
<tr>
<th>Points</th>
<th>Grade</th>
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<tbody>
<tr>
<td>292 - 325</td>
<td>(90% - 100%) = A</td>
</tr>
<tr>
<td>260 - 291</td>
<td>(80% - 89%) = B</td>
</tr>
<tr>
<td>227 - 259</td>
<td>(70% - 79%) = C</td>
</tr>
<tr>
<td>195 - 226</td>
<td>(60% - 69%) = D</td>
</tr>
<tr>
<td>0 - 194</td>
<td>( 0% - 59%) = F</td>
</tr>
</tbody>
</table>