

# Syllabus – Acct& 201-OAS – 5610 -Instructor Information

**\*COVID PROTOCOLS:** Bellevue College is following state and local guidelines regarding COVID safety. All students need to attest that they have received their **COVID-19 vaccinations** or have received a medical or religious exemption to attend Bellevue College. In addition, **masks are required indoors and everyone should stay home if you are sick.** Mask use outside and maintaining social distancing of at least 3 feet is strongly recommended. **More information and [Attestation Form](#).**

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Email: [judith.paquette@bellevuecollege.edu](mailto:judith.paquette@bellevuecollege.edu)

Phone: 425-564-2133 (Please use Canvas email FIRST as I check it regularly)

Business Transfer Website: <https://bellevuecollege.edu/businesstransfer/> (Links to an external site.)

Division email: [socialsciencedivisionstaff@bellevuecollege.edu](mailto:socialsciencedivisionstaff@bellevuecollege.edu)

Division phone: 425-564-2331

**Office Hours & Zoom Link:** *password: Assets*

Zoom Office Hours and Review

Sessions: <https://bellevuecollege.zoom.us/j/219671199?pwd=dUI0cjc3ZFpBT3U0dTE2ZkluNlVUdz09> (Links to an external site.) *password: Assets*

Zoom Meeting ID: 219 671 199

Business & Economic Study Center on Teams: [Link](#) (Links to an external site.)

Mon: 9:30-10:10 am (starting October 4)

Tue: 4:30-5:30 pm

Wed: 9:30-10:10 am (starting October 4)

Thurs: 1:30-2:30 pm

Preferred contact method: Please use Canvas email FIRST as I check it constantly; if you do not get a prompt reply (within 24 hours at the latest), use my Bellevue College email. I will respond to you: On weekdays: within 24 hours, usually sooner. I often check on weekends, depending on class deadlines. Or just sign on during my office hours on Zoom and ask your questions. If you have a question, others probably do also.

NOTE: GO TO THE [UNITS & MODULES](#) (here or from your home page) FOR ALL YOUR READINGS/VIDEOS AND ASSIGNMENTS. THERE ARE 8 MODULES, including a Getting Started/Introduction module.

## Course Description

Accounting 201 presents the nature and social setting of accounting, uses of accounting information, and basic concepts and procedures. The first accounting course required of business administration students planning to transfer to a four year college or university. Prerequisites: ENGL& 101 with a C or better. Math 138 or higher with C or better.

## Course format and meetings

This is an **asynchronous-online** course. However, I will have online Zoom office hours (see above) where you can ask a quick/long question, do practice activities. I will also hold online Zoom review sessions before each exam.

All course materials are available online and students are not required to attend class activities in real time. If you have questions, please contact the instructor and attend my Zoom office hours. This class will require online proctored exams. A web camera and computer to run the Lockdown Browser (Respondus) application will be necessary. For more information, consult the course syllabus and your instructor or the program chair, Sheila Lozan, at [sheila.lozan@bellevuecollege.edu](mailto:sheila.lozan@bellevuecollege.edu).

## Books, Materials, and Tech Required

- Kimmel (2019). Financial Accounting 9E, Wiley [9781119493648] includes WileyPlus Access Code for Homework
- Kimmel - WileyPlus Access code (packaged with textbook, good for all year)
- Professor's Course pack, can print or buy, about \$15
- Basic calculator
- A web camera and computer to run the Lockdown Browser (Respondus) application and [Zoom \(Links to an external site.\)](#) will be necessary
- Access to Microsoft Teams is helpful as you will be able to access the [Business & Economic Study Center there. \(Links to an external site.\)](#)

## Email

Please use Canvas email FIRST as I check it constantly; if you do not get a prompt reply (within 24 hours at the latest), use my Bellevue College email.

All students registered for classes at Bellevue College are entitled to a network and e-mail account. Your student network account can be used to access your student e-mail, log in to computers in labs and classrooms, connect to the BC wireless network and log in to MyBC. To create your account, go to: [Create Email \(Links to an external site.\)](#)

BC offers a wide variety of computer and learning labs to enhance learning and student success. Find current campus locations for all student labs by visiting the [Technology Service Desk \(Links to an external site.\)](#)

## Declare Your Major

If you intend to and have not already done so, [declare your business major](#), under the [Online Orientation Form \(Links to an external site.\)](#), under "What is your ultimate goal in attending Bellevue College", select "complete a transfer degree..." and type in "Business Administration Transfer". Make sure you have consulted with an advisor and laid out your courses.

The Business Transfer Program recommends that you join the [Bellevue College Business Leadership Community \(BLC\) Facebook \(Links to an external site.\)](#) page and/or on our [BLC Instagram \(Links to an external site.\)](#) (@BC\_blc) which provides notices of application deadlines and NEWS from the Business Leadership Community, our CEO keynote speaker in the Fall, and find out about FREE workshops to prepare for the Univ. of Washington Writing Skills Assessment (35% of your acceptance is based on this score).

## Course Outcomes

By the end of this course, you will be able to:

1. Identify the purpose and uses of financial accounting
2. Apply basic accounting principles and assumptions to business transactions

3. Employ double-entry bookkeeping to record and report on basic business operational transactions in an accounting system
4. Describe the impact of basic operating transactions on a business's financial position
5. Critically analyze a business's financial position and operational results
6. Discuss the origins of fraud and means by which a business may protect itself from it
7. Demonstrate business communications skills through a variety of assessments such as team assignments, oral presentations, and written documents.

## How Outcomes Will Be Met - Course Requirements/Points

ONLINE: Introduction on Canvas – Go to Discussions and post and read and respond to others	5
ONLINE: Chapter Reading Notes/Questions – Seven Chapter Assignments	18
ONLINE: Homework (Accessed on this class website, but done on the WileyPlus website)- Eight Chapter Assignments – see schedule for due dates	21
ONLINE Quizzes: Syllabus: Quiz, Seven Chapter quizzes	40
ONLINE: Three Practice Exams – discussion Forums	9
ONLINE: Three Account Identification Drill Quizzes	15
Three ONLINE (unless the Quarantine is over, then they will be ON CAMPUS Exams) – Two multi-chapter exams plus a comprehensive final exam. Sign up under PEOPLE	300
Project: Monopoly! including a Peer Review	15
Project: Financial Statement Analysis - team project due in multiple parts	100
Exam Conferences – In person/phone exam results discussion	<u>6</u>
<b>TOTAL POINTS (Final results may be adjusted based on results in proctored exams)</b>	<b>530</b>

## Grading

Grading: The grade will be a numeric grade per BC guidelines.

<b>GRADE</b>	<b>GPA POINTS</b>	<b>PERCENTAGE</b>
A	4.0	92-100
A-	3.7	90-91
B+	3.3	88-89
B	3.0	82-87
B-	2.7	80-81
C+	2.3	78-79
C	2.0	72-77
C-	1.7	70-71
D+	1.3	68-69
D	1.0	62-67
F	0.0	BELOW 62

## Late Policy

No late Discussion posts will be accepted. No make-up quizzes will be allowed. (Why? Because solutions are available). *An assignment received AFTER THE TIME THAT THE OTHERS HAVE BEEN submitted WILL BE CONSIDERED LATE AND LOSE 5 points. If the assignment is submitted in the next day, an additional 10% will be deducted. **NO ASSIGNMENTS WILL BE ACCEPTED AFTER 1 SCHOOL DAY HAS PASSED.** Hint: If you think you'll have trouble with this policy, turn in your assignments one day EARLY. If you are going to be late/absent on a due date, upload your assignment to Canvas.*

The College Grading Policy is explained in the current Course Catalog and can also be found at this link: [Grading Policy \(Links to an external site.\)](#)

*Extra Credit opportunities: I am an advisor for the Bellevue College Business Leadership Community (BLC), (check us out on [Facebook \(Links to an external site.\)](#)). There will be events this quarter that you can participate in and write a short essay. See announcements for details.*

## Classroom Learning Atmosphere

### What I expect of students

- **Expected time:** The Business Transfer Program prepares students for careers in business. All the courses in the program are second-year (200 level) courses that are **rigorous** and have many requirements. Students are strongly recommended to spend at least **two hours outside of class for every hour in class.** If you assume you plan to spend the SAME amount of time online that you would spend in class (five hours), this means you must spend an additional ten hours per week. Make sure you manage your time well. **CALL ME** at any time to go over **QUESTIONS/CONFUSION! DROP BY MY OFFICE/ZOOM.**
- **Free Tutoring:** We have a dedicated Business Tutoring Lab ([Teams: online](#)) ([Links to an external site.](#)) for you. Check it out. Successful students go regularly and get our tutors insight on the material. And, even though it is online, it is a good place to go over homework.
- **Strongly recommended: Attendance** at my [Zoom \(Links to an external site.\)](#) office hours WEEKLY, even if just to check in and ask a quick question. If my times don't work for you, suggest another time. Students who check in, do better in the class (Why? because they get questions answered and often get extra information by hearing other students' questions).
- **My Advice:** This is a TIGHTLY-SCHEDULED and FAST-PACED course. The materials involve learning the language of business – accounting, and the transactions needed to track a business, and how to do a rudimentary analysis of a business. We have no time to take a break or revisit material – it is VERY HARD to catch up if you don't stay current. Having said that, please contact me EARLY if you need extra help and I will try to arrange this.

### What students can expect of me

- *I am committed to being available to you all, my students. I respond promptly to email, I'm often online well outside my office hours and can connect via email then, or on Zoom, by appointment.*
- *I give detailed feedback on assignments (please read my comments before asking about your grade).*
- *I try to get grading done within two class periods (if an exam is on Monday, for a MWF class, I try to have results no later than Friday).*

- *I encourage you to explore your strengths and interests, often referring you to the BLC (Business Leadership Community) events to find out about different careers. This is the time for you to explore and find out more about your options. Take advantage of it.*

## The Legal Stuff

**Please note:** This syllabus was constructed as a tentative plan for how the course will proceed. A number of conditions and circumstances may arise which can alter the topics, schedule, activities, materials, etc. The faculty member reserves the option to make any changes, as she deems necessary.

## Detailed information about the class:

### Videos

I have created my own videos (narrated PPTs) for this class. Please watch them.

### Assignments

There are four unique "Modules". Do assignments in the order listed. But watch the videos first, as they'll help you with the assignment.

### Topics Covered

There will be an introductory assignment, and three additional modules. The modules will cover the textbook chapters 1 - 7, and several projects outside of the textbook. The textbook chapters are:

Ch 1: Introduction to Financial Statements

Ch 2: A Further Look at Financial Statements (qualities, assumptions, principles, classified balance sheet)

Ch 3: Accounting Information System (transactions, the worksheet, journal entries, trial balance)

Ch 4: Accrual Accounting Concepts (revenue/expense recognition, adjusting journal entries, closing)

Ch 5: Merchandising Operations & Multi-Step Income Statement (perpetual/periodic inventory systems)

Ch 6: Reporting & Analyzing Inventory (cost flow methods, tax effect, lower of cost/market)

Ch 7: Fraud, Internal Control, Cash (Cash management, bank reconciliation)

### Exams

There will be three exams given online (until quarantine is over, then moved to in-person). These will be given at approximately the 5<sup>th</sup>, 7<sup>th</sup> or 8<sup>th</sup>, and the last week.

Exam 1 covers Ch 1, 2, and 3; Exam 2 covers Ch 4, 5, 5A, and the final is comprehensive through all the material and Ch 6 and 7. Exams are closed book, closed notes. **Removing or taking a picture of an exam will result in your score becoming ZERO.** Please come to the exam review sessions. Early exams may be arranged in the advance with the instructor. IN GENERAL, NO MAKE UP EXAMS WILL BE GIVEN.

### Homework

Accessed via Canvas, but done on the WileyPlus website. You must have an access code (packaged with your textbook). Your homework will be similar to the textbook problems, so this is a good place to start, before doing it online. Plan 2-3 hours for homework.

## Practice Homework

At the end of each chapter are practice problems WITH SOLUTIONS that students find helpful.

For each chapter, I put in additional practice problems on the WileyPlus site for you. They are not scored, but give you extra problems to work on. These problems are almost identical to the homework, but with different numbers/names. Some students start with the practice problems, then do the graded homework.

## Quizzes

You will be given an open book multiple choice (5 point quiz) following each chapter **on Canvas**. You may have two attempts to complete this quiz but the questions may not be the same if you retake the quiz. The highest score will be kept.

## Practice Exams

I issue practice exams. You will discuss the practice exams on **Canvas**. You will post a solution, check a solution (or more), and read all postings.

## Projects

- **Monopoly** – The game of Monopoly is the ultimate Accounting game. After completing Chapters 1-3, we will play the game and prepare transactions and financial statements to determine the winner. Part of this assignment will include a Peer Review.
- **Financial Statement Analysis** – more on this later. NOTE: This is a GROUP PROJECT and THE COMPANIES ARE PICKED BY ME. SEE UNDER PEOPLE/PROJECTS. However, each part has individual and group grades and will be submitted in multiple parts online.

## Participation/Etiquette

What is **Participation**? Being present to me, to your class mates, to your project team. Participating in Discussion boards, Practice Exams, and consistent and intentional participation in your project. Don't wait to be asked to do something, volunteer!

**Etiquette:** Please be respectful of your classmates and of me. Professional, respectful behavior is the norm.

## Helping you Succeed

- Make use of our online [Business & Economic Study Center \(Links to an external site.\)](#) (with tutors)
- Create "study buddies" to work together and to be accountable
- Attend my office hours and review sessions on [Zoom \(Links to an external site.\)](#)
- Watch my Videos, print out the PPT slides and make notes during the video
- Print out a Course Calendar to keep on track
- Do the textbook and WileyPlus practice problems

- Start EARLY on the HW, even if you're tired, just reading the homework problems ahead of time helps (you can read the same assignment in your textbook).
- ASK for help from me if you need it. Don't wait!