

**GLENDALE COMMUNITY COLLEGE BUSINESS DIVISION
COURSE OVERVIEW (SYLLABUS)
FALL 2007 - ACCOUNTING 101 #1273
1:00 p.m.- 3:43 p.m M, W (SR114)
Robert E. Bates, CPA, CFE**

Phone: (310) 266-8918
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Office Hours: 3:30 p.m. to 4:150 p.m. M,W
9:00 a.m. to 9:45 a.m. T,TH (10/30/07)
SR 334
Eduspace: ROBER-09CA702C875E95
Website: glendale.edu/~rbates
rbatescpa.com/gcc.html

Course Description

This is a 5.0-unit course that introduces students to the use of financial accounting information and to analysis using accounting and financial concepts. Evaluation for grading purposes will be based on a combination of quizzes, exams, homework, an annual report project, a manual set, and a final examination. See Examinations and Grading below.

Course Objectives

The student will strive to complete all required work as scheduled in order to improve his or her skills in financial accounting.

Textbook and Supplies

Financial Accounting, Needles & Powers, 9th Edition, 2007, ISBN: 13:978-0-618-62676-2
Working Papers

Attendance

Students are required to attend all class sessions and to stay for extra lab time whenever needed to complete work on time (see schedule below). Any student missing more than one consecutive class meeting must call at the number listed above to inform the instructor. Missing more than 2 class meetings could seriously jeopardize a student's grade and could, without arrangements made with the instructor, make him/her subject to being dropped from the course.

Drop Policy

This instructor reserves the right to drop no-shows after the first hour of the first class meeting if no prior arrangements were made for the absence. It is the students responsibility to drop this class. The instructor may drop a student due to lack of attendance, poor scores or disruptive behavior.

Academic Honesty Policy

This instructor follows the Glendale Community College Honesty Policy as listed in the *Glendale Community*

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College Catalog and the *Student Handbook* (free at Information Desk near Admissions). Students are, at all times, required to do their own work. No copying of other students' work, whether on a test or on routine classwork, is allowed at any time. Activities that are considered to be CHEATING include, but are not limited to, the following:

- *using unauthorized materials on exams
- *copying other student exams
- *submitting any assigned work not the student's own
- *copying other written materials without proper credit to the original author
- *downloading from computer networks
- *purchasing papers

Violation of any of these rules (i.e. cheating) could result in a lowering of the exam grade or the course grade (e.g. a "Fail"), and the violator's name and student I.D. number will be sent, with a description of the violation, to the Division Chair and to the Vice President of Instruction to be kept on record for future reference. The Dean of Student Activities may also be contacted for disciplinary action, if necessary.

Incidents of academic dishonesty will be reported to the Vice President of Instruction and will become part of the student's Glendale College file.

Class Rules

Turn off cell phones before entering class. Use of electronic communication devices deemed disruptive to the learning environment will not be permitted. Use of recorders (audio and/or video) is allowed with instructor permission. **No eating or drinking in class**, and please return chairs, throw away your trash, etc. A 20-minute break will be given approximately half way through the class meeting (about 2:20 p.m.)

Issues or Complaints

Please address any issues you may have that are relative to this course *with me, your instructor*, either in person during my office hours (see above) or by e-mail or phone as early in the semester as possible: rbates@glendale.edu, (310) 266-8918. If you and I cannot resolve the issue, I will refer you to the division chair, Linda Serra, lserra@glendale.edu, 818 240-1000, Ext. 5525 or see Tracy Adams in the Division Office, SR 311, Ext. 5484, for an appointment.

Eduspace

In order for your students to register for this course, you must used the course code:

ROBER-58347D6A89DEE7

You will need both this course code and the passkey from their Eduspace Getting Started Guide for Students.

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Examinations and Grading

	<u>Points</u>	<u>%</u>	<u>Grade</u>	<u>%</u>	<u>From</u>	<u>To</u>
Quizzes	50	7%	A	=	90%	630
Tests	300	43%	B	=	80%	560
Final	100	14%	C	=	70%	490
Homework	50	7%	D	=	60%	420
Annual Report	100	14%	F			0
Manual Set	100	14%				419
	<hr/>					
	700					

Your grade will be available at the Glendale website approximately 3 days after the last final.

Quizzes (50 points)

There will be a quiz after we finish each chapter. The quiz for some chapters may be skipped but only 10 quizzes will be counted for a total of 50 points. The purpose of these quizzes is to see if you understand the chapter. The quiz(es) with the lowest score will be dropped. The more quizzes we have the more you can drop. Each will be worth 5 points. No make ups will be allowed for quizzes.

Exams (300 points)

Exams are multiple choice, matching, problems, and essay. We usually have one exam after every three to four chapters. Chapter 15 will be on the final. No make up exams so make sure you attend the day of the exam. The lowest exam score(s) or the one you missed will be dropped for a total of 3 exams.

Final Exam (100 points)

The final will use a scantron format and cover all the theory and logic of Chapters 1-15 and Account Classifications. **An F will be earned by anyone not taking the final.** It is required, so you must make prior arrangements if you cannot attend the time given. You cannot get an A in this class if you fail the final, regardless of how much extra credit you have.

Homework (50 points)

Homework will be assigned through Eduspace. You will be given points for each homework assignment submitted. You must have your homework entered by 7am the day it is due. Late homework will not be accepted. However, you will be able to drop several homework assignments.

Annual Report Project (100 points)

The 2nd week of class you need to obtain a 2005/2006 Annual Report. (How will be discussed later). A 2004 Annual Report will not be accepted. If you have stock in a company you can use that annual report. It is best to select a Retail or Merchandising Company. Do not select Insurance, Banks, Utilities or Investments companies

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since they do not have all the accounts and situations needed.

The CVS Questions at the end of the chapter are to be answered for the company you have selected. Be sure to be in class since several questions will be changed.

You will be turning in the Annual report in sets. Your company's annual report will need to be submitted with each set. Set One is turned in after Chapter 3. (This will ensure the company is good.)

The next set will be turned in after Chapter 7. The last set (Chapters 8-11) will be turned in on the last day of class. The last set should include all three sets and show good organization. This is a good project to keep for future business classes.

Tutorial

The tutorial center has video tapes and CDs from BYU for each chapter should you need to review any chapter because of illness or in case additional help is needed. You or a group of 2 or 3 can view the tapes on a small screen whenever the tutorial center is open. Make sure you get the Needles tapes and the BYU Cds. There is a correlation chart for the BYU cds. The tutorial center is located in Administration Building Room 232.

Manual Project (100 points)

You will be required to do a practice set in Chapter 4. This is a requirement of the course. We will be doing it using the Monopoly game. **Plan to not miss any classes during this time as it will be difficult to make up the work.** The project should take 4-6 hours. Further directions will be provided at a later date.

Portfolio

It is strongly suggested that you keep all your work organized in a notebook. This is called a portfolio. If your points are incorrect, you can have them changed by showing the corrected work to me. Suggested tabs are: Homework, Quizzes, Cases, Manual Project, Annual Report Project.

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CLASS SCHEDULE		
Week	Date	Topic
1	09/05/07	Class Orientation <u>Chapter 1</u> - Uses of Accounting Information and the Financial Statements
2	09/10/07	<u>Supplement 1</u> -How to Read an Annual Report <u>Chapter 2</u> - Analyzing Business Transactions <i>Last Day to Drop 1273 without a "W" 9/15</i>
3	09/17/07 9/19/2007	<u>Chapter 3</u> - Measuring Business Income <u>Supplement 3</u> - Closing Entries and the Work Sheet Annual Report (Set 1) Due
4	09/24/07	<u>Chapter 4</u> - Financial Reporting and Analysis TEST 1 (Chapters 1-4)
5	10/01/07 10/03/07	<u>Chapter 5</u> – Operating Cycle & Merchandising Operations Monopoly Practice Set Due
6	10/08/07	<u>Chapter 6</u> - Inventories
7	10/15/07	<u>Chapter 7</u> - Cash and Receivables
8	10/22/07 10/23/07	<u>Chapter 8</u> -Current Liabilities & Time Value of Money Annual Report (Set 2) Due TEST 2 – (Chapters 5-8)
9	10/29/07	<u>Chapter 9</u> - Long Term Assets
10	11/05/07	<u>Chapter 10</u> – Long Term Liabilities
11	11/12/07	Veterans Day Monday 11/12 - No School <u>Chapter 11</u> - Contributed Capital Test 3 (Chap 9-11)
12	11/19/07	<u>Chapter 12</u> - Income Statement & Stockholder's Equity <i>Last day to drop with a W 11/21</i>
11/22/07	11/23/07	Thanksgiving
13	11/26/07	<u>Chapter 13</u> - Statement of Cash Flows
14	12/03/07	<u>Chapter 14</u> - Financial Performance Measurement Test 4 (Chap 12-14)
15	12/10/07	<u>Chapter 15</u> – Investments Annual Report (Set 3) Due
16	12/12/07	FINAL - 10:30 a.m.-1:00 p.m.

***You must come to class to get any changes to the schedule. It WILL change.**

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Grade Sheet

	<u>Quizzes</u>	<u>Homework</u>	<u>Exams</u>	
Syllabus	5	5	Exam One	100
Chapter 1	5	5	Exam Two	100
Chapter 2	5	5	Exam Three	100
Chapter 3	5	5	Exam Four	100
Chapter 4	5	5	Maximum Total	300
Chapter 5	5	5		
Chapter 6	5	5	Final Exam	100
Chapter 7	5	5		
Chapter 8	5	5	Manual Practice Set	100
Chapter 9	5	5		
Chapter 10	5	5	Annual Report Project	100
Chapter 11	5	5		
Chapter 12	5	5	Total	700
Chapter 13	5	5		
Chapter 14	5	5		
Chapter 15	5	5		
Maximum Total	50	50		