# Santa Ana College / Accounting 101 / Financial Accounting / Fall 2017 (40350)

**MW 12:30 PM – 2:35PM Room A-209**

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| **Instructor:** Tommy Strong, CPA**Email: strong\_john@sac.edu**Office line: (714) 564 6780 | **Office Hours:** 4:00 – 5:00 Tu & Th4:30 – 5:30 W  Office located at A-107-3 in Cesar Chavez Bldg |

**COURSE DESCRIPTION:** Financial accounting for the business administration transfer student. The course includes study of the accounting cycle, asset and liability accounting, corporations, financial statements and principles.

**GRADING POINT SCALE:**

|  |  |
| --- | --- |
| HW (HW worth 25 points per assignment): | 300 |
| Group Project | 55 |
| Attendance & Participation | 70 |
| Quizzes (30 points for each Ch. Quiz - drop two lowest quizzes): | 300 |
| Exams (250 per exam) | 750 |
| Ethics Project | 25 |
|  |  |
| **TOTAL POSSIBLE POINTS** | **1500** |

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| --- | --- |
| **Grade Scale** |   |
| 1500 - 1343 points | A |
| 1342 - 1193 points | B |
| 1192 - 1043 points | C |
| 1042 - 893 points | D |
| 892 points or below  | F |

**COURSE MATERIALS:** This course requires a textbook (hardcopy or online), and a McGraw-Hill *Connect* registration code. There are several options regarding the course materials. Please carefully read the section “Course Materials & Registering for Connect,” later in this syllabus.

**Canvas Access**

Canvas is the course management system used by Santa Ana College. Go to rsccd.instructure.com. (There is no ‘www’.) Enter your Web Advisor ID and password in order to log in. If you have difficulty, contact the Distance Ed department at **714-564-6725** or DistanceEd@sac.edu as soon as possible.

**Office Hours**

Office hours are listed above – if those conflict with your schedule don’t worry – email or talk to me to set up a time that works for the both of us. Office hours are YOUR TIME – take advantage of it. Reviewing HW problems, lecture notes, questions about scholarships, internships, jobs etc. – if I can help you with an answer I will. If I don’t have a good answer I will try to point you in the direction of someone who can. Look for this little creature below to find my office:



**Communication with Instructor**

If you have any questions, comments or concerns, the discussion board forum is the best way to get these answered﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿.  If you have a question, there is a good chance another student will have it as well.  If the question is of a personal nature you may email me directly. Please note that if you email me and the question is a general one, I may re-direct you to the discussion board forum.﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿﻿ For discussion board and email my turnaround time is 1 business day. On occasion I like to pretend that I have a life which means I don’t check the forum from Friday afternoon through the weekend. You are welcome to post to the forum on the weekend, but don’t expect a reply until Monday at the earliest. When emailing me, be sure to include the course number and section in the subject line so I may know which class you are referring to. Example subject line: “ACCT-102-23370– Your Name - Question about accounting internships”. General course questions should be asked on the blackboard forum (I get an alert when something is posted) whereas specific / personal matters may be sent directly to my email. If you email me a general question, I may re-direct you to the blackboard forum to get it answered.

**Deadlines:**

All Assignments are due the same day and time each week to make it easier to manage deadlines. All assignments are always due **@ 6:00 PM.** Why 6PM and not midnight? Because systems sometimes like to update late at night and tech support is usually not available at 11:30PM on a Sunday – therefore – I took whatever the due date would be – say Sunday night at midnight – and pushed it back to 6PM the next day. That way if you are working on HW on a Sunday night and the system freezes – you can follow up with tech support on Monday to resolve the issue. So essentially I am giving you a little extra time to get your assignment done!!

**GRADING**:

**Homework:** Homework consists of a set of Homework problems (25pts) for each chapter. Homework must be completed online at ***CONNECT***. Access ***CONNECT*** through **BLACKBOARD**. The due date for each assignment is listed in this syllabus (see below). Homework must be completed by **6:00PM** on the date due unless otherwise specified. Late submissions are not accepted.

**Quizzes**: There are 12 quizzes – one every each chapter. There are NO MAKEUP quizzes - however, I know that “stuff” happens and therefore I drop the two lowest quiz scores at the end of the semester. **So make note now – if the computer crashes, if you forget you had a quiz, if you over sleep, if that weekend in vegas turns into a week in vegas – any reason for not taking being able to complete the quiz by the deadline will count as one of your two lowest quiz scores – so be judicious!** If you will be out of town during a week make arrangements with me to take the quiz early – no extensions will be granted. One handwritten one sided 8x11 sheet may be used during the quizzes & a calculator is permitted.

**Exams**: There will be three exams. One handwritten DOUBLE SIDED 8x11 sheet may be used during the exam. This sheet will be collected with your exam at the end of the exam. **There are no make-up exams.**

**Ethics Case**: Towards the end of the semester, students will work on an ethics assignment. Additional information will be available after the first week of class.

**Group Project**: Towards the end of the semester, students will work on a group project. Additional information will be available after the first week of class.

**Attendance Policy:**

In accordance with the college drop policy, students who do not show up the first day will be dropped. Attendance grade is based on being actively present in the classroom, positively adding to the learning environment. Distracting, rude and/or disruptive behavior will be called out and you may be asked to leave the class.

Students who fail to complete the weekly assignments and or attend class will be considered “absent” and may be dropped from the class for “excessive absence.” Students are responsible to officially drop the class or they will receive a letter grade based on their performance.

**No Show Drop:**

If a student does not show up the first day of class, they will be dropped.

**Santa Ana College Mission Statement**

The mission of Santa Ana College is to be a leader and partner in meeting the intellectual, cultural, technological and workforce development needs of our diverse community. Santa Ana College provides access and equity in a dynamic learning environment that prepares students for transfer, careers and lifelong intellectual pursuits in a global community**.**

**HONESTY/INTEGRITY POLICY**:

Academic dishonesty or cheating is defined as an intentional act of fraud in which a student seeks to claim credit for the work or efforts of another. This includes assisting other students in acts of dishonesty or coercing students into acts of dishonesty, whether it is in coursework or on exams. **There is absolutely NO tolerance for cheating in this class.** Any student caught cheating or assisting another student in the act of cheating will receive an “F” grade for the assignment and an **“**Academic Misconduct Incident Report**,”** will be filed. A second act of academic dishonesty will result in the filing of an **“**Academic Misconduct Incident Report**,”** and referral to the Dean and may result in the imposition of college-wide sanctions including removal from this course.

This course allows you to utilize resources available to you to complete the coursework. Be sure to cite any online sources or material you use for your assignments (e.g. website, author, date). The work you submit should be your own and a student found cheating on any exam or assignment will receive no credit for that exam or assignment. A second instance of cheating will result in further disciplinary action. See the SAC Academic Honesty Policy below:

*This class will use a tool for assignment submission which utilizes a data base that can detect possible plagiarism. Please be aware and that any work included in your assignment that is un-credited (i.e., not listed as a resource as part of your paper) will be considered plagiarizing.*

**SAC ACADEMIC HONESTY POLICY INFORMATION**

Students at Santa Ana College are ex­pected to be honest and forthright in their academic endeavors. To falsify the results of one’s research, to steal the words or ideas of another, or to cheat on an examination, corrupts the essential process by which knowledge is advanced. Academic dishon­esty is seen as an intentional act of fraud, in which a student seeks to claim credit for the work or efforts of another without autho­rization, or uses unauthorized materials or fabricated information in any academic exercise. As institutions, we also consider academic dishonesty to include forgery of academic documents, intentionally imped­ing or damaging the academic work of others, assisting other students in acts of dishonesty or coercing students into acts of dishonesty.

*During the Quizzes & Exams*

1. *No cell phones may be used and must be shut off and stored out of reach of each student.*
2. *Students may be asked to change seats during quizzes & exams – at the discretion of the instructor.*
3. *PC’s/tablets will not be allowed for exams unless instructed differently by the Professor.*
4. *Students must bring a calculator for exams. The PC’s/tablets or phones cannot be used as calculators.*
5. *One 8x11 tipsheet with student HANDWRITTEN notes may be used in the Quiz and Exam. Nothing may be attached to the tipsheet. The tipsheet must have the students name on it. It must be shown to the Professor before class and must be turned in after the Quiz/Exam. For Quizzes – you may use one side only. For exams – both sides will be allowed.*

**Additional Information**

**Update your Email**:

Login to WebAdvisor, click on “Address Change”, Enter your Email Address, Click “Submit”, and “Log out” to exit. Please see the Distance Education website for further details: <http://sac.edu/disted>

**Questions:**

If you have any trouble logging in, or with Canvas, please contact the instructor. As a secondary means of contact, you may use the Distance Education Student Help and Frequently Asked Questions page (http://sac.edu/disted). If necessary, contact them directly at (714) 564- 6725, or A-101.

**Tentative Calendar. Subject to change.**

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| **Week #** |  | **Class Topic or Activity** | **Possible Points** | **DUE DATE** | **Day & Time Due** |
|   |   |   |   |   |   |
| **Week 1**  | **28-Aug** | Ch. 1 Accting Info & Dec Making |  |   |   |
| **HW: Ch. 1**  | 25 | 9/12/2017 | Tuesday |
| **Extra Credit: LearnSmart Ch. 1** | 5 |
| **Quiz: Ch. 1**  | 30 | 9/13/2017 |   |
|
| **Week 2** | **4-Sep** | NO CLASS MONDAY 9/4 - HOLIDAY |  |   |   |
|  Ch. 2 Accounting Information System |  |   |   |
| **HW: Ch. 2** | 25 | 9/12/2017 | Tuesday |
| **Extra Credit: LearnSmart Ch. 2** | 5 |
| **Quiz: Ch. 2** | 30 | 9/13/2017 | Wednesday  |
| **Week 3** | **11-Sep** |  |   |   |   |
| **Quiz Ch. 1 (see above)** |   | 9/13/2017 | Wednesday |
| **Quiz Ch. 2 (see above)** |   |
|  |   |   |   |
| **Week 4**  | **18-Sep** |  Ch. 3 The Financial Reporting Process  |   |   |   |
|   |
| **HW: Ch. 3** | 25 | 9/24/2017 |   |
| **Extra Credit: LearnSmart Ch. 3** | 5 |
| **Quiz: Ch. 3** | 30 | 9/25/2017 |   |
| **Week 5**  | **25-Sep** |  Ch. 4 Cash & Internal Controls |  |   |   |
|   |
| **HW: Ch. 4** | 25 | 10/1/2017 |   |
| **Extra Credit: LearnSmart Ch. 4** | 5 |
| **Quiz: Ch. 4** | 30 | 10/2/2017 |   |
| **Week 6**  | **2-Oct** | **Quiz Ch. 4 (see above)** |   |   | Monday |
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| **EXAM 1 Ch. 1-4** | 250 |   | Wednesday |
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|  |   |   |   |
| **Week 7**  | **9-Oct** |  Ch. 5 Receivables & Sales |   |   |   |
|   |
| **HW: Ch. 5** | 25 | 10/15/2017 |   |
| **Extra Credit: LearnSmart Ch. 5** | 5 |
| **Quiz: Ch. 5** | 30 | 10/16/2017 |   |
| **Week 8**  | **16-Oct** |  Ch. 6 Inventory and COGS |   |   |   |
|   |
| **HW: Ch. 6** | 25 | 10/22/2017 |   |
| **Extra Credit: LearnSmart Ch. 6** | 5 |
| **Quiz: Ch. 6** | 30 | 10/23/2017 |   |
| **Week 9**  | **23-Oct** | Ch. 7 Long Term Assets |   |   |   |
|   |
| **HW: Ch. 7** | 25 | 10/29/2017 |   |
| **Extra Credit: LearnSmart Ch. 7** | 5 |
| **Quiz: Ch. 7** | 30 | 10/30/2017 |   |
| **Week 10**  | **30-Oct** | Ch. 8 Current Liabilities |   |   |   |
|   |
| **HW: Ch. 8** | 25 | 11/5/2017 |   |
| **Extra Credit: LearnSmart Ch. 8** | 5 |
| **Quiz: Ch. 8** | 30 | 11/6/2017 |   |
| **Week 11**  | **6-Nov** | **Quiz: Ch: 8 (see above)** |   |   | Monday |
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| **EXAM 2 Ch. 5-8** | 250 |   | Wednesday |
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|  |   |   |   |
| **Week 12** | **13-Nov** |  Ch. 9 Long-Term Liabilities |   |   |   |
|   |
| **HW: Ch. 9** | 25 | 11/19/2017 |   |
| **Extra Credit: LearnSmart Ch. 9** | 5 |
| **Quiz: Ch. 9** | 30 | 11/20/2017 |   |
| **Week 13**  | **20-Nov** |  Ch. 10 Stockholder's Equity |   |   |   |
|   |
|  **HW: Ch. 10** | 25 | 11/26/2017 |   |
| **Extra Credit: LearnSmart Ch. 10** | 5 |
| **Quiz: Ch. 10** | 30 | 11/27/2017 |   |
|  |  | **Ethics Assignment** | 25 | 12/3/2017 |   |
| **Week 14**  | **27-Nov** |  Ch. 11 Statement of Cashflows / Ch. 12 Financial Statement Analysis |   |   |   |
|   |
| **HW: Ch. 11 & Ch. 12** | 50 | 12/3/2017 |   |
| **Extra Credit: LearnSmart Ch. 11 & Ch. 12** | 10 |
| **Quiz: Ch. 11 & Ch. 12** | 60 | 12/4/2017 |   |
| **Week 15**  | **4-Dec** | **Quiz: Ch. 11 & Ch. 12 (see above)** | 60 |   | Monday |
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| **EXAM 3 - Ch. 6-12** | 250 |   | Wednesday |
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| **Week 16**  | **11-Dec** | **GROUP PRESENTATIONS** | 55 |   | Monday & Wednesday |
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| **GROUP PRESENTATIONS - Paper** |   |   |
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**OTHER COLLEGE POLICIES**:

Students are responsible for complying with the add/drop procedures and for processing add/drop forms with the Admissions Office before the appropriate deadlines. Students are responsible for reading and complying with all aspects of the Standards of Conduct for Computer Classrooms and Computer Labs and other student conduct policies.

**ACADEMIC ACCOMMODATION STATEMENT**:

A student with a disability, who would like to request an academic accommodation, is responsible for identifying herself/himself to the instructor and to the Disabled Student Programs and Services (DSPS). To make arrangements for academic accommodations, contact the Disabled Student Office in Johnson Center, U-103, or phone (714) 564-6264, TTY (714) 564-6284 for a referral to the appropriate DSPS Department. The Disabled Students Programs & Services (DSPS) office can be accessed online @ <http://sac.edu/StudentServices/DSPS/Pages/default.aspx>

**Student Learning Outcomes of ACCOUNTING 101:**

1. Students will be able to record transactions, make adjustments & close the accounting cycle.
2. Student will be able to prepare GAAP based financial statements.

**COURSE MATERIALS & REGISTERING WITH CONNECT:**

**COURSE MATERIALS:** This course requires a textbook (hardcopy or online), and a McGraw-Hill *Connect* registration code. There are several options regarding the course materials:

**OPTION 1:** Purchase a new (not used) hardcopy textbook bundled with *CONNECT PLUS* code at the SAC Bookstore: ***Financial Accounting Custom W/T Connect Plus, Spiceland, 4th Edition.*** (Approximately $122) *Note: this is a special edition packaged for Santa Ana College, and therefore you will not find this ISBN at sources other than the Bookstore.* ***SAC ISBN code =*** 9781260093384

For many students, this is the best option. Compared to buying just the Connect Plus registration code (discussed below), the incremental cost of the hardcopy textbook is relatively small. Another benefit of this option is that your access to Connect will be extended to one-year, in case you need to retake the course. Under the other options, access is for the current semester only.

This option includes:

New hardcopy textbook

Online textbook (e-Book with many very good study resources)

Homework manager

Access to Connect for 12 months (versus current semester only other options – in case you need to retake the course.)

Note: the Bookstore may have used textbooks available, but you would still need to purchase a Connect registration code online. Refer to Option 2, below.

**OPTION 2:** Purchase a registration code online at the McGraw-Hill Connect website. From this website, you can purchase CONNECT PLUS:

CONNECT PLUS (Approximately $90 or more – check pricing with McGraw-Hill)

This option includes:

Online textbook (eBook)

Homework manager

Access to Connect for current semester

(no hardcopy text with this option)

**OPTION 3: FREE 2 WEEK TRIAL:** Rather than purchase a code right away, **y**ou may use the Connect system for a free trial period (2 weeks). You will have to enter your registration code by the end of the third week in order to keep using the system

**REGISTERING WITH CONNECT** (To enter/ purchase a registration code, or to start the trial period):

Navigate to the following site:

<http://connect.mheducation.com/class/t-strong-fall-2017-101-mw>

Once there, follow the online prompts to register.

Connect FAQ:

<http://www.mheducation.com/highered/platforms/connect/faq.html>

I have also included in “Course Information” section and “Resources & TECH SUPPORT” section of blackboard more help related to setting up Connect.