



IMPERIAL VALLEY COLLEGE

Basic Course Information

Semester:	Winter 2023	Instructor Name:	Hansink
Course Title & #:	Acct 210	Email:	todd.hansink@imperial.edu
CRN #:	15104	Webpage (optional):	
Classroom:	2727	Office #:	203-J
Class Dates:	Jan 3, 2023 – Feb 3, 2023	Office Hours:	Before & After Class
Class Days:	Monday through Friday	Office Phone #:	355-6462 (email is better)
Class Times:	0805 - 1155	Emergency Contact:	todd.hansink@imperial.edu
Units:	4	Class Format:	In Person at IVC

Course Description

Theory and practice of accounting applicable to recording and reporting of business transactions for proprietorship, partnerships, and corporations as they relate to external use. Includes the study of asset, liability and equity accounts; revenue and expense recognition; inventory accounting; stockholder equity, earning, and dividends; long term bonds and investments; and statements of cash flows. (CSU,UC) (CAN BUS 2)

Course Prerequisite(s) and/or Corequisite(s)

None

Student Learning Outcomes

Upon course completion, the successful student will have acquired new skills, knowledge, and or attitudes as demonstrated by being able to:

1. Analyze and record basic business transactions using double entry accounting method in accordance with generally accepted accounting principles (GAAP).
2. Prepare a Balance Sheet, Income Statement, and Statement of Cash Flows for one accounting cycle.
3. Analyze and record business transactions for Accounts Receivable, Inventories, Long-Term Assets and Investments.
4. Analyze and record business transactions for Accounts Payable, Notes, Mortgages, Leases, Bonds, and Capital Stock.

Course Objectives

Upon satisfactory completion of the course, students will be able to:

1. Describe and evaluate the purposes and uses of accounting information.
2. Demonstrate and evaluate the basic accounting theory, principles and practices of the accounting cycle for a single proprietorship, partnership, and corporation in the operation of a service and merchandise concern.

3. Compare and contrast accrual and cash basis accounting systems.
4. Identify the principles and limitations of internal controls.
5. Analyze and evaluate the accounting issues related to cash principles and practices; calculate the different inventory costing methods which are generally acceptable in current business practice.
6. Calculate, compare, and contrast the different depreciation methods which are generally acceptable in current business practice.
7. Demonstrate and evaluate the accounting methods used for accounting for current liabilities.
8. Identify and analyze the accounting methods used for long-term liabilities.
9. Demonstrate an understanding of stockholders equity reporting requirements.
10. Prepare and evaluate a cash flow statement.
11. Describe and analyze the impact of the Sarbanes-Oxley Act and IFRS on current accounting environment.
12. Analyze financial performance of firms using ratios.
13. Identify the ethical issues in financial reporting and evaluate the impact of transparent financial disclosures on ethical decision making.

Textbooks & Other Resources or Links

1. Financial & Managerial Accounting 15E by Warren, Jones, Tayler
2. Publisher homework access code

Note: Please do not buy the book without the code!!! See announcement in Canvas.

Course Requirements and Instructional Methods

In-Class Lectures

Online Alternative Lectures

Online Exams

In-class Exams

Online Homework

Course Grading Based on Course Objectives

Online Cengage Homework	40%
Online Exams Chapters 1-11	15%
In-Class Exams	30%
Attendance	15%

Typical Grading Scale:	90% to 100% = A
	80 to 89 = B
	70 to 79 = C

Note: All students start with 100 attendance points. Ten points will be deducted for each absence and five points will be deducted for each tardy.

[Provide detailed information related to grading practices and grading scale, including values and totals. Consider adding final grade calculation, rubrics, late assignment policy, and other grading practices.]

Course Policies

Cellphone, Ipad, Laptops may only be used in class to work assignments that the instructor is demonstrating. Random surfing the internet or social media is distracting to the class and not allowed.

IVC Student Resources

IVC wants you to be successful in all aspects of your education. For help, resources, services, and an explanation of policies, visit <http://www.imperial.edu/studentresources> or click the heart icon in Canvas.

Anticipated Class Schedule/Calendar

Winter 2023

ACCT 210

		Lecture Chapter
3-Jan	T	1
4-Jan	W	1
5-Jan	Th	2
6-Jan	F	2
9-Jan	M	3
10-Jan	T	3
11-Jan	W	4
12-Jan	Th	4
13-Jan	F	Practice Exam
16-Jan	M	Holiday
17-Jan	T	Exam
18-Jan	W	5
19-Jan	Th	5&6
20-Jan	F	6
23-Jan	M	7
24-Jan	T	8
25-Jan	W	Practice Exam

26-Jan	Th	Exam
27-Jan	F	9
30-Jan	M	10
31-Jan	T	11
		Practice
1-Feb	W	Exam
2-Feb	Th	TBA
3-Feb		Exam

See Canvas for specific assignments and due dates.