

Basic Course Information

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|------------------|--|--|----------------------------------|
| Semester | Summer 2023 | Instructor Name | Todd Hansink |
| Course Title & # | Acct 210 | Email | todd.hansink@imperial.edu |
| CRN # | 30095 | Webpage (optional) | |
| Room | 205 | Office | 203-J |
| Class Dates | June 19 – July 27, 2023 | Office Hours | Before and after class |
| Class Days | MTWR | Office Phone # | 355-6462 |
| Class Times | MTWR 08:05- 11:10 am MTWR 11:210-12:00 pm | Office contact if student will be out or emergency | todd.hansink@imperial.edu |
| Units | | | |

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)

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). (ILO1, ILO2, ILO3)
2. Prepare a Balance Sheet, Income Statement, and Statement of Cash Flows for one accounting cycle. (ILO1, ILO2, ILO3)
3. Analyze and record business transactions for Accounts Receivable, Inventories, Long-Term Assets and Investments. (ILO1, ILO2, ILO3)
4. Analyze and record business transactions for Accounts Payable, Notes, Mortgages, Leases, Bonds, and Capital Stock. (ILO1, ILO2, ILO3)

Course Objectives

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

1. Demonstrate knowledge of the basic accounting cycle of the theory, principles, and practices in written exams and problems.
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 in written exams and problems.
3. Compare and contrast accounting systems and the accompanying internal control concerns.
4. Analyze and evaluate the accounting issues related to cash principles and practices.
5. Calculate and evaluate the accounting considerations when working with note and account receivable.
6. Calculate, compare, and contrast the different inventory costing methods which are generally acceptable in current business practice.
7. Calculate, compare, and contrast the different depreciation methods which are generally acceptable in current business practice.
8. Analyze, demonstrate, and evaluate the accounting methods used for accounting for both current and long-term liabilities.

9. Analyze, demonstrate, and evaluate the accounting methods used in accounting for both organization and operation of corporations including tax considerations on problems, quizzes, and exams.

Textbooks & Other Resources or Links

Warren, Reeve, Duchac Financial & Managerial Accounting (15th/e)

NOTE: DO NOT BUY A TEXTBOOK WITHOUT A STUDENT ACCESS CODE!!! Be prepared to buy the text after the first class and after the professor's explanation.

Course Requirements and Instructional Methods

Out of Class Assignments: The Department of Education policy states that one (1) credit hour is the amount of student work that reasonably approximates not less than one hour of class time and two (2) hours of out-of-class time per week over the span of a semester. WASC has adopted a similar requirement.

Course Grading Based on Course Objectives

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|--------------------------------|------------|
| In-Class Exam Chapters 1-4 | 100 |
| In-Class Exam Chapters 5-8 | 100 |
| In-Class Exam Chapters 9,10,11 | 100 |
| Online Exams | 200 |
| Cengage Homework | 300 |
| Attendance & Participation | <u>100</u> |
| Points Possible | 900 |

Typical Grading Scale:

| | |
|-------------|-----|
| 90% to 100% | = A |
| 80 to 89 | = B |
| 70 to 79 | = C |

Note:

- **For each absence subtract 10 points. For each tardy subtract 5 points.**
- **If a student is absent more than three times s/he will be dropped.**
- **Three tardies equals one absence.**
- **Please do not leave class early during “lab” time. Students that leave early will be counted as tardy or absent.**

Attendance

- A student who fails to attend the first meeting of a class or does not complete the first mandatory activity of an online class will be dropped by the instructor as of the first official meeting of that class. Should

readmission be desired, the student's status will be the same as that of any other student who desires to add a class. It is the student's responsibility to drop or officially withdraw from the class. See General Catalog for details.

- Regular attendance in all classes is expected of all students. A student whose continuous, unexcused absences exceed the number of hours the class is scheduled to meet per week may be dropped. For online courses, students who fail to complete required activities for two consecutive weeks may be considered to have excessive absences and may be dropped.
- Absences attributed to the representation of the college at officially approved events (conferences, contests, and field trips) will be counted as 'excused' absences.

Classroom Etiquette

- Electronic Devices: Cell phones and electronic devices must be turned off and put away during class unless otherwise directed by the instructor.
- No Cell Phone Calculators may be used during examinations. Only basic math calculators may be used.
- Food and Drink are prohibited in all classrooms. Water bottles with lids/caps are the only exception. Additional restrictions will apply in labs. Please comply as directed.
- Disruptive Students: Students who disrupt or interfere with a class may be sent out of the room and told to meet with the Campus Disciplinary Officer before returning to continue with coursework. Disciplinary procedures will be followed as outlined in the General Catalog.
- Children in the classroom: Due to college rules and state laws, no one who is not enrolled in the class may attend, including children.

Academic Honesty

- Plagiarism is to take and present as one's own the writings or ideas of others, without citing the source. You should understand the concept of plagiarism and keep it in mind when taking exams and preparing written materials. If you do not understand how to correctly 'cite a source', you must ask for help.
- Cheating is defined as fraud, deceit, or dishonesty in an academic assignment or using or attempting to use materials, or assisting others in using materials, or assisting others in using materials, which are prohibited or inappropriate in the context of the academic assignment in question.

Anyone caught cheating or will receive a zero (0) on the exam or assignment, and the instructor may report the incident to the Campus Disciplinary Officer, who may place related documentation in a file. Repeated acts of cheating may result in an F in the course and/or disciplinary action. Please refer to the General School Catalog for more information on academic dishonesty or other misconduct. Acts of cheating include, but are not limited to the following: (a) plagiarism; (b) copying or attempting to copy from others during an examination or on an assignment ;(c) communicating test information with another person during an examination; (d) allowing others to do an assignment or portion of an assignment, (e) use of a commercial term paper service

Additional Help

- Blackboard support center: <http://bbcrm.edusupportcenter.com/ics/support/default.asp?deptID=8543>
- Learning Labs: There are several 'labs' on campus to assist you through the use of computers, tutors, or a combination. Please consult your college map for the Math Lab, Reading & Writing Lab, and Learning Services (library). Please speak to the instructor about labs unique to your specific program
- Library Services: There is more to our library than just books. You have access to tutors in the learning center, study rooms for small groups, and online access to a wealth of resources.

Disabled Student Programs and Services (DSPS)

Any student with a documented disability who may need educational accommodations should notify the instructor or the Disabled Student Programs and Services (DSP&S) office as soon as possible. The DSP&S office is located in Building 2100, telephone 760-355-6313 if you feel you need to be evaluated for educational accommodations.

Student Counseling and Health Services

Students have counseling and health services available, provided by the pre-paid Student Health Fee. We now also have a fulltime mental health counselor. For information see <http://www.imperial.edu/students/student-health-center/>. The IVC Student Health Center is located in the Health Science building in Room 2109, telephone 760-355-6310.

Student Rights and Responsibilities

Students have the right to experience a positive learning environment and due process. For further information regarding student rights and responsibilities please refer to the IVC General Catalog available online at http://www.imperial.edu/index.php?option=com_docman&task=doc_download&gid=4516&Itemid=762

Information Literacy

Imperial Valley College is dedicated to help students skillfully discover, evaluate, and use information from all sources. Students can access tutorials at <http://www.imperial.edu/courses-and-programs/divisions/arts-and-letters/library-department/info-lit-tutorials/>

Anticipated Class Schedule / Calendar

Tentative Schedule:

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|-------------|-------------|------------------|--|-----------------|
| June | 20 | T | Introduction & Chapter 1 | |
| | 21 | W | Chapter 1 | |
| | 22 | Th | Chapter 2 | |
| | 26 | M | Chapter 2 | |
| | 27 | T | Chapter 3 | |
| | 28 | W | Chapter 3 | |
| | 29 | Th | Chapter 4 | |
| | July | 3 | M | Exam 1-4 |
| | | 4 | T | Holiday |
| 5 | | W | Chapter 5 | |
| 6 | | W | Chapter 6 | |
| 10 | | M | Chapter 5&6 | |
| 11 | | T | Chapter 7 | |
| 12 | | W | Chapter 8, In-Class Practice Exam | |
| 13 | | Th | TBA | |
| 17 | | M | Exam 4-8 | |
| 18 | T | Chapter 9 | | |

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| 19 | W | Chapter 9 |
| 20 | Th | Chapter 10 |
| 24 | M | Chapter 11 |
| 25 | T | Chapter 11 |
| 26 | W | TBA |
| 27 | Th | Exam 9, 10, 11 |