



### Basic Course Information

Semester:	<b>Winter 2025</b>	Instructor Name:	<b>Hansink</b>
Course Title & #:	<b>Acct 210</b>	Email:	<b>todd.hansink@imperial.edu</b>
CRN #:	<b>15104</b>	Webpage (optional):	
Classroom:	<b>812</b>	Office #:	<b>809-C</b>
Class Dates:	<b>2Jan – 3Feb 2025</b>	Office Hours:	<b>Before &amp; After Class</b>
Class Days:	<b>Daily, Monday Thru Friday</b>	Office Phone #:	<b>355-6462 (email is better)</b>
Class Times:	<b>08:00-10:10am</b>	Emergency Contact:	<b>todd.hansink@imperial.edu</b>
Units:	<b>4</b>	Class Format:	<b>In Person at IVC and Online</b>

### 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	20%
In-Class Exams	25%
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

Cellphones, 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.

All students start with 100 attendance points.

Ten points will be deducted for each absence.

Five points will be deducted for each tardy.

Points will be deducted for wearing air pods, etc.

Points will be deducted for leaving early.

Points will be deducted for looking at phone or ipad.

Points will be deducted for exhibiting a pattern of taking breaks to wander around.

Points will be deducted for appearing to be sleeping.

Points will be deducted for lack of participation, or lack of good listening behaviors.

Try to never be absent or tardy!

PS: I regret to need to write the above, but I've noticed an increasing number of students (a few per class) that need this kind of supervision. I apologize to all my students that didn't need this reminder.



## 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 2025	Lecture
Acct 210	Chapter
2-Jan	Th 1
3-Jan	F 1
6-Jan	M 2
7-Jan	T 2
8-Jan	W 3
9-Jan	Th 3
10-Jan	F 4
13-Jan	M Practice Exam & Lab
14-Jan	T Exam 1 (1,2,3,4)
15-Jan	W 5
16-Jan	Th 6
17-Jan	F 7
20-Jan	M Holiday
21-Jan	T Practice Exam & Lab
22-Jan	W Exam 2 (Chapters 5,6,7,8)
23-Jan	Th 9
24-Jan	F 10
27-Jan	M 11
28-Jan	T Lab
29-Jan	W Lab
30-Jan	Th Lab
31-Jan	F Practice Exam & Lab
3-Feb	M Exam 3 (Chapters 9,10,11)