

# Bus 210 - Financial Accounting

**Instructor:** Todd Hansink  
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**Objective:** The purpose of this class is to introduce the principles of financial accounting and Generally Accepted Accounting Principles (GAAP), and to prepare students for further study in accounting.

**Prerequisite:** While there is no prerequisite for Bus 1A, students who take Bus 10 Practical Accounting before taking Bus 1A tend to perform better. A good math background is very helpful.

**Text:** Accounting Concepts and Applications  
By Albrecht, Stice, Stice, and Skousen 11<sup>th</sup> Edition  
Working Papers (optional)  
Study Guide (optional)

## Grading Weight:

Exam Chapters 1-5	100
Exam Chapters 6-8	100
Exam Chapters 9-10	100
Final Exam Chapters 1-8	100
Daily Preparation, Classroom Participation, Attendance, Quizzes	100

**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.

**Note:** Please do not leave class early during “lab” time. Students that leave early will be counted as tardy.