



COURSE SYLLABUS & OUTLINE

Course Title:	ACCOUNTING 001, Section 8153 (online) INTRODUCTORY ACCOUNTING I
Semester:	Spring, 2015
Location:	West Los Angeles College (online)
Class Dates:	March 09, 2015 to June 07, 2015 Online, 6:35 hrs/week
Instructor:	Ana R. Valdivia, CPA
Contact Info:	valdiva@wlaac.edu and anaval.08@gmail.com
Office Hours:	As needed with 24 hour response time. All communications regarding this class must be within ETUDES-NG via the Private Messages link.

Required Readings:

Textbook: Fundamental Accounting Principles, 21/e
Wild, Shaw, Chiappetta
ISBN Package # 1259318230, includes access to "Connect"

Recommended Readings: (To be determined)

Course Description:

NOTE: Same as Accounting 21 plus Accounting 22.

This course emphasizes basic accounting theory and practices which include an analysis of records of original entry and their relationship to the general ledger, controlling accounts and their subsidiary ledgers, the voucher system, periodic adjustments, worksheets, financial statements, and closing the ledger.

Goals and Objectives:

Upon completion of this course the student will have the ability to:

1. Apply Accounting concepts and principles in a variety of settings.

¹ Courtesy of Google Images

² Grading scale is subject to change at instructor's discretion.

2. Analyze business transactions and measure the effects on the basic accounting equation.
3. Apply accrual and deferral adjustment at period endings.
4. Prepare financial reports and evaluate business performance.
5. Implement internal controls and evaluate their limitations.
6. Understand the usefulness of ratios in financial reporting.
7. Understand how Accounting is used as an information system.
8. Assist business in the decision making process on a day to day basis.
9. Apply ethics in the business community.
10. Demonstrate competency utilizing computer skills.
11. Discuss the different issues of a Sole proprietorship, Partnership, and Corporation.
12. **Institutional Student Learning Outcomes include:** Critical Thinking, Quantitative Reasoning, Technical Competence, and Ethics.

Student Learning Objectives:

1. Use formulas and mathematical tools to calculate and solve quantitative problems related to financial and accounting operations of a business workplace.
2. Collect and compile financial data for management analysis of service, retail, and manufacturing status of a business.
3. Communicate oral and written thought in a clear and organized manner to effectively inform, persuade and convey ideas in the workplace.

ADA Reasonable Accommodation:

In support of the American with Disabilities (ADA) reasonable accommodation will be provided to any student who is registered with the Disabilities Student Services and who requests accommodation. Students must contact the DSP&S or call them @ 310-287-4450.

Technical Issues:

All technical issues of any kind should be addressed to the Distance Learning Office by contacting Rita or Cy @ 310-287-4306 or Tech Support @ 1-800-331-5094.

Grading:

Course grades will be based on completion of assignments as follows:

- 3 exams will be administered during the semester 150 points each, for a **total of 450 exam points²**;
- 11 homework assignments, 110 points total.

² Grading scale is subject to change at instructor's discretion.

Grading Scale is as follows:

- A** = 90% - 100% (504 – 560 pts)
- B** = 80% - 89% (448– 503 pts)
- C** = 70% - 79% (392 – 447 pts)
- D** = 60% - 69% (336– 391 pts)
- F** = 50% - 59% (335 pts or less)

- Any other extra credit assignments will be granted at instructor's discretion. However, extra credit will not replace any of the scheduled exams.
- Please note that **ALL COURSE GRADES ARE FINAL.**

Expectations:

Attendance: In order to achieve success in Accounting, regular participation in the *online* classroom and completion of homework activities are extremely important. Participation will be important to your success and learning in this class. Class discussions may be based on in-class material, homework questions, relevant, current events, and/or case studies – you are encouraged to engage. **I expect your online attendance to be regular and assignment completions timely/punctual.** It is your responsibility to notify me regarding attendance problems before it leads to exclusion. Please refer to the college catalog regarding attendance procedures and exclusion policies of the college.

Homework:

The amount of time you spend studying is the sum of your study habits, the grade you desire and how you use your time. You should anticipate, at least, 2 hours of study for each hour spent in class. Homework will not be collected, although it may be reviewed at the instructor's discretion and will be discussed during class meetings.

Make-ups and Late Work:

There are no make-up exams – this is not negotiable! (If you don't have the time for this class, you can always consider taking it in the future when you have the time needed.)

Other Useful Information:

- **Be sure to buy the book which contains the access code for McGraw Hill "Connect"**
- Access to computer with internet connection, Internet Explorer
- E-mail account
- Basic calculator
- Please feel free to join the chat room in ETUDES-NG and discuss common issues; from time to time, I may also join the discussions.
- Resources available include: the library for quiet, focused studying and tutoring at no cost in the LRC.

Basic Class Rules:

1. Common courtesy and respect towards others. Please remember the golden rule:
Treat others as you would be expected to be treated.
2. It is the students responsibility to notify the instructor of any emergencies, etc.
3. It is the students responsibility to formally drop the class if you don't think this is a good match, good timing, etc. Please refer to the college catalog regarding attendance procedures and exclusion policies of the college.
4. Make your best effort, study hard, and have a little bit of fun! 😊 (I'm always available to answer questions or, at a minimum, help you find answers – don't hesitate to ask!)

Closing Comments:

It's my sincere hope that this class is a comfortable learning environment for all that are truly interested in being a part of it, that each of you enjoy the class, and that you learn information that you find useful for your future career and/or education goals.