

WEST LA COLLEGE

PLEASE READ EVERYTHING IN THIS SYLLABUS CAREFULLY WORD FOR WORD. Please do not enroll in this class unless you are 100% certain you can comply with these class rules.

Course Accounting 2- Introductory Financial Accounting II
Section 8119
Semester Spring 2015
Time and Place ONLINE
Instructor Ming Lu
E-Mail Address Please **ONLY** use **ETUDES NG Private Messages to e-mail me after you gain access to ETUDES NG.** To do this:
1. Go to Discussion and Private Messages.
2. Then click on Private Messages.
I usually respond within 48 hrs.

I do have a personal e-mail account-- wlacacct2@yahoo.com. However, you should **ONLY** use this to e-mail me your completed group project (see below for more details). Once class starts, I rarely check this e-mail account so do not expect me to respond to your e-mail anytime soon if you send me an e-mail to that address.

If the question relates to something that the entire class might like to know or if you think someone else in the class might also be able to answer, then click on Discussion and Private Messages and post it under the discussion titled Questions. People in the class should feel free to respond to their classmates' questions. I will respond to the question usually within 48 hours if no one has answered the question or if the question was answered incorrectly by another student.

Office Hours ONLINE
Text *Fundamental Accounting Principles*
Wild (21st edition)
McGraw Hill

Please contact with the West LA College bookstore (see school website for phone number) for info on the correct textbook. **You must purchase the exact edition of the textbook. This is non-negotiable.** My past students have asked if they can use a different edition (i.e. an older edition). You CANNOT because:

1. I assign homework problems based on this edition. If you have a different edition, you won't be able to do the correct practice problems.
2. I may refer to specific examples from your textbook in my notes. If you have a different edition, you won't be able to follow along with the examples.
3. Accounting rules may sometimes change so we always need to use a new edition every 2-3 years.

Please purchase the textbook from the West LA College bookstore instead of from another book vendor such as Amazon.com for the following reasons:

1. So you know absolutely for sure you have right book. Just to let you know, I had no say in what book students were to use for the accounting courses at West LA College. The Business Department chose this book. They also had this book set up as a custom textbook just for this college. Their intentions of doing so were to make the book cheaper for students to buy at the bookstore. Unfortunately, the downside is you most likely will not be able to find it on Amazon.com or any other textbook vendor.

West LA College bookstore sells the book new. I believe the new book is sold via a bundle package with an access code for Connect, which you will need to do your hw online. If you somehow get a used book, it will not come with the Connect access code so you will have to somehow purchase it separately from the publisher online. That could be very expensive.

2. If you buy the book via an outside vendor (i.e. Amazon.com), you run the risk of not getting your book shipped to you in time, or you may get the wrong one. If that happens, you will have to accept the consequences of your actions. You will not receive any special accommodations.

I know some students want to save money by shopping around, but please just get the book via the West LA College bookstore. A couple of my former students shopped around, but ended up either getting the wrong textbook or got their orders shipped late. They ended up dropping out. That's why I recommend you just buy the book from the college bookstore.

Prerequisite

Accounting 1 or equivalent with a grade of "C" or better

If you have not completed Acct 1, you need to drop this class and take that class first.

Otherwise, you will not understand what is going on in this class. It is like trying to run, before you know how to walk.

Required Materials

1. Textbook—if you don't have this, don't take this class
2. Microsoft Office 2003 or higher version
3. Access to a reliable computer and internet connection! If your computer crashes or internet fails on an exam, you are personally responsible and will get a 0 (see more details under Online Midterms & Online Final Exam)
4. Connect access code to do hw assignments online

Other Requirements

1. Familiarity with ETUDES NG
2. Ability to use e-mail and the internet
3. Daily access to the internet. You should log in at least once every 2 days (7 days a week).
4. Since this is an online course, students must be able to mostly learn on their own as well as be motivated to study on their own
- 5. You must commit a MINIMUM of 15 solid hours of self study per chapter.** If we cover 1 chapter a week, that means 15 hours a week. If we cover 2 chapters a week, that means 30 hours a week!

I. Online Lectures (my class notes)

I personally hand typed all of my class notes. I compiled the information from 3-4 different textbooks and organized them into an easy to follow outline format. These notes are posted under the Modules tab in ETUDES. Please make sure to always take the time to read my notes. A few students who did poorly in the past only read the book and not my notes.

II. Grading Breakout

	By Pts	By %
Exams	200	67%
Homework	50	17%

Group project	30	10%
Intro Discussion Board Assignment	10	3%
Syllabus Quiz	10	3%
Total	300	100%

Your letter grade will be assigned based upon the following percentages:

- 90% or more.....A
- 80-89%.....B
- 70-79%C
- 60-69%.....D
- Less than 60%....F

At the end of the class, if you are 1 point off from getting the next grade letter (89, 79, 69), I will give you that point. This is for 2 reasons:

1. I use a series of Excel formulas to calculate your overall class grade. I bump up your grade to account for any rounding I may use in my formulas
2. Though it is highly unlikely, I may make a minor mistake in your grading. This grade bump is to make up for a mistake just in case.

However, just because I am doing this, please do not ask me to bump up your grade if you are 2 points off (meaning those students who make an 88, 78, or 68).

Online Midterms & Online Final Exam

I give students 3 exams (2 midterms and 1 final exam). All my exams will be online so you don't have to worry about coming to campus. Below are some things you should know about each of my exams:

1. Test dates are posted on the calendar. For each exam, you are allotted 3 days. You can take the exam anytime during the 3 day period. Please look at the calendar at the start of the semester.

You are supposed to take the exam on the 1st day. The 2nd day and the 3rd days are really unexpected emergency make-up days. So you should ALWAYS aim to take the exam on the 1st day in case something happens. If you do not take it on any of the 3 days, you will get a zero. You DO NOT get additional make-up days. Therefore, even if you are really sick on the last day, you should at least take a stab at taking exam.

AT THE START OF THE SEMESTER...

- a. **LOOK AT THE CALENDAR CAREFULLY. IF YOU REALIZE THAT THE DAYS DO NOT WORK FOR YOU, PLEASE DO NOT ENROLL IN THIS CLASS. I cannot revise the exam dates to fit your needs for any reason.**
- b. **If you think the idea of not having make up days beyond the 3 day test window is unfair, then do not take the class in the first place.**

2. You will have **1 hour and 20 minutes** to take each exam. The exam will be 25 multiple choice questions worth 4 points each. If you run out of time before you submit the exam, you could get a 0. **NO EXCUSES WILL BE ACCEPTED.** Therefore, I recommend you submit your exam 2-3 minutes before the time expires just to be safe. Keep in mind that although my exams are 1 hour and 20 minutes, I really intended them to be 1 hour and 15 minutes. The extra 5 minutes are meant for you all to submit the exam a few minutes before time actually expires just to be safe. Therefore, please do not wait until the last minute to submit your exam and run the risk of going over time. If you have been consistently keeping up with the course, time should really not be an issue.

Each exam will close at 11:00pm on the 3rd date. If you wait until 10:15pm to take the test and it closes, then you will get a 0. A submission that is late by even 1 second (i.e. 11:00pm and 1 second) is considered late and equal to a 0. Bottom line, don't procrastinate and don't wait until the end to take the exam. Thus, EVEN AT THE LATEST, your exam should be submitted by 10:55pm just to be safe. Bottom line, don't procrastinate and don't wait until the end to take the exam.

3. Almost every single on ground accounting class I have ever seen has closed book exams. Since this is an online class, I have no way of knowing if you are using your book and notes while you are taking your exam. Therefore, I made my exams tightly timed, so students won't have time to read the book and notes while taking the test. Therefore, it's best you study hard in advance for your exams as if it were a closed book/notes exam.

Exams are definitely not open friend or neighbor—meaning you can't work with others.

4. **You are allowed access into the exam 1 time.** That means if you click to get in, you cannot re-enter the exam again. Unfortunately, I cannot (even if I wanted to) reset student exams if you “accidentally” enter an exam. So if you mess up, you get a 0. Therefore, my advice to you is to NOT EVEN CLICK ON THE Assignments, Tests and Surveys tab until the moment you actually want to take the exam. I believe there may be a glitch in ETUDES that may state you can take a break and come back to take the exam later, but this is completely false. Once you begin an exam, you must complete it within the 1 hour time frame.

5. If you want to use my class notes, I suggest you first print them out before you take the exam. That way you can have them in front of you for reference. If you try to jump around between screens, you might accidentally exit the exam. In that case, you will get a 0.

6. There are no make-up exams since you can use any time during the 3 allotted days to take your test. The 2nd and 3rd day should really be the “make-up” day in case you are sick. So you should always aim to take the exam on the 1st day in case something happens.

7. Each exam is randomly generated from a computer database with lots of questions. Although students will each have differently generated tests, the level of difficulty will generally be the same based on the programming.

8. This has rarely happened, but a student might have his/her computer/internet crash in the middle of the exam. Note, you can still go back in. However, the clock on the ETUDES server still keeps on running. Thus, if you previously already used 30 minutes on the exam and it takes 3 minutes to log back in, ETUDES will claim you have already spent 35 minutes on the exam. Unfortunately, if you crash or accidentally exit out of ETUDES with only a couple of minutes left, probably won't be able to get back in because your time will have expired. Most computer crashes are not related to ETUDES, but rather to a student's own computer or internet connection. That is why I have in my class requirements above that students must have “Access to a reliable computer and internet connection.”

9. After you take your exam, you will not see your finalized grade posted (which includes “flex points” mentioned below) until 1-2 days after third testing date. I will post an announcement when the scores are finalized. Prior to my announcement, whatever score you see in your grade book may not be your finalized score.

10. After you see your finalized exam score, you will see your exam questions along with the answers to exam questions you answered correctly. You will not be able to see the correct answers to the exam questions you answered incorrectly. The reason I do this is to get students to go back and rework their exam questions to figure out their mistakes. If you still absolutely cannot figure out why you missed a couple of exam questions, you can e-mail me up to 3 exam questions via ETUDES Private Messages. Each student's exam is randomly generated. So you need to e-mail me the exact questions you are inquiring about.

PLEASE BE AWARE YOU CANNOT E-MAIL ME MORE THAN 3 QUESTIONS YOU MISSED. Also, you will not be allowed to discuss your exams with other students. If you find this to be unacceptable because this does not suit your needs, please do not enroll in this course to begin with because I will not change this policy. Realize if you absolutely cannot figure the answers to more than 3 exam questions even after the exam is over, you probably have not been studying hard enough for the class. You need to go back and seriously review your chapter materials again. My former students have all complied with this policy.

When it comes to exams, I will do you all 2 favors:

1. FAVOR #1

Again, you will have 4 exams. You should take all of these exams. However, I will allow you to drop 1 exam grade to account for any unexpected events that may come up (i.e. you have a computer, internet, or ETUDES issue, you accidentally exit out of the system and can't get back in, you get sick for more than 3 days, you have a family emergency, worked related issues, personal problems, or anything else that is beyond your control).

If it just so happens, that you did well on your 2 midterm exams, then you can luck out by not taking the final exam. If you choose to and are able to take all 3 exams, I will count your 2 highest exam scores. Please note you only get 1 exam drop. Thus, if you fail one of your Midterm exams and then your computer crashes on the Final exam, you don't get any additional accommodations regardless of the reason.

2. FAVOR #2

For each exam, I will give everyone 4 extra points. These are called "flex points." These points are meant to account for if you have an exam question that is

- a. Vague or poorly written
- b. Programmed incorrectly
- c. Graded incorrectly due to a computer glitch or any other form of computer/web/internet malfunction
- d. Any other kind of error on my part

In most cases, your exam questions should be fine. So if you ever have an exam where you have more than 4 points worth of "bad" test questions, please do not ask me for additional points because on the next exam you will still get 4 flex points even if there are no "bad" questions. If you think about it, you are really getting 8 flex points from the 2 highest exams that count towards your overall grade. It is very unlikely anyone will have 8 points worth of "bad" questions over 2 of your highest exams.

Please note that if you do catch "bad" exam questions, you are more than welcome to let me know by sending me an ETUDES Private Message so I can investigate it. It's just that I won't add back any points because I am already giving you all these flex points.

IF YOU FIND THAT YOU CANNOT ACCEPT ANY OF THE ABOVE EXAM RULES, PLEASE DO NOT ENROLL IN THIS CLASS. INSTEAD, PLEASE TAKE ACTION IMMEDIATELY DURING THE FIRST WEEK OF CLASS BY ENROLLING WITH ANOTHER INSTRUCTOR.

Group Project

The primary purpose of this assignment is to help students gain a better understanding of corporate annual reports and to learn to work with others online. I will let you know more about this later in the course. I will assign your group members based on class performance.

Homework

- A. ACCESSING Connect or Connect Plus

You will need to use Connect or Connect Plus to complete your homework assignments online. The custom URL for our class is <http://connect.mheducation.com/class/m-lu-fundamental-accounting-principles>

1. An access/registration code

You will need this access code to register to do your hw online. This came along with your custom textbook bundle package if you bought it from the West LA College bookstore. If you don't have an access code because you did not buy the textbook via a bundle package at the college bookstore or if your access code has already expired, you will need to buy it from that website. Note there is Connect and Connect Plus. They are only different in that Connect only has the homework assignment feature whereas Connect Plus also has the eBook (meaning the textbook online). That's why Connect Plus is more expensive to purchase.

2. When you register, make sure to type in your name the exact same way as your student name is in the college system. Please do not use any nicknames. That way, I can know who you are and post your grades correctly

3. For technical support issues related to Connect or Connect Plus, you should either use the support website at <http://mhhe.com/support> or call McGraw-Hill tech support at 1-800-331-5094. I believe representatives are available:

Mon-Thurs 8:00am to 11:00pm

Friday 8:00am to 6pm

Saturday 10:00am to 4pm

Sunday 12:00pm to 11:00pm

Note: All of these times are in CST (Central Standard Time)

Keep in mind these hours when you planning on doing your hw. Never wait until the last minute to do your hw and run into a technical issue when the tech support hotline is not in operation. Lastly, at the start of every semester, you should always check whether their hours have changed.

B. COMPLETING HW in Connect/Connect Plus

1. Please note in the class calendar the due dates and times for the required hw assignments for each chapter. **Please note that hw is due at 11am, not 11pm.** Late submission of hw (even by 1 minute) always equals a 0-- regardless of the reason. Please do not ever e-mail me asking for a hw extension or to give you partial credit for late hw. Thus, to insure you get your hw in on time and to account for any unexpected situations, I highly recommend you always complete and submit your hw in advance. Do not attempt to work on or submit your hw a few minutes before the 11am deadline because will grade could be adversely affected.

2. There is a graded hw assignment posted in Connect/Connect Plus for each chapter covered in this course. You should seriously put a lot of time into carefully doing all of the hw to make sure you get them to be 100% correct.

3. I wish I didn't have to assign any homework. However, unlike other classes (i.e. philosophy or marketing), accounting is a subject matter that you have to work on problems in order to learn the material. Thus, I must emphasize, seriously working on homework is the only way to do well on the exams and master accounting. Some students run out of time on exams, because they are too slow. That's because they did not spend enough time practicing doing hw problems.

4. When it comes to hw, I will do you all the following favors:

FAVOR #1

A few of you for whatever reason might delay in getting your textbook or Connect/Connect Plus access code during the first week of class. Also, you may have added late or there may other issues that may hinder you during the 1st week of class. Therefore, I will not count the first hw assignment (Ch. 12 HW). So you really now only have 13 graded hw assignments. If you did do your 1st hw assignment that is great, but I cannot let you use it to make up for another missed assignment later on. Note, I still recommend you do the Ch. 12 HW before the deadline so that you can learn the material better.

FAVOR #2

I realize on rare occasions:

a. Something might come up to prevent you from completing your hw on time (i.e. illness, work issues, personal issues, etc.)

b. You might turn it in late by a few minutes.

- c. You just accidentally forgot to submit it.
- d. There may be some sort of computer, internet, or Connect/Connect Plus malfunction that prevented you from submitting your hw or prevented the grade from being recorded accurately.
- e. You might not be happy with the grading system for that chapter.
- f. Anything else that is beyond your control that I did not mention above.

Therefore, I will do you all a favor and allow students to miss 3 hw assignments (besides the one I mentioned above for Favor #1)—meaning I will just grade 10 out of your 13 hw assignments (other than the 1st hw). If you submit more than 10 hw assignments on time, then I will drop your 2 lowest scores. Even though I allow you to miss 3 hw submissions, I HIGHLY recommend you seriously spend time doing all the problems for practice. That is the only way you can learn and do well on your exams.

Note, letting students drop 3 homework assignments is extremely generous. Most professors only allow for 1-2 hw drops. **Therefore, never e-mail me to ask for additional favors or accommodations if you are unable to complete a hw assignment before the deadline.**

FAVOR #3

Each of the 10 hw assignments will be worth 5pts for a total of 50 possible points. In reality, everyone should be aiming to get 100% on all the assigned hw. However, because I assign a different number of hw problems for each chapter in Connect/Connect Plus, the total points for each chapter will vary. Thus, I plan to score your hw in this manner...

Connect/Connect Plus auto grades the hw and you should see how you did on your hw no later than after the hw due date/time. As long as you get 75% of the total possible points for that chapter, I will give you 5 pts for the hw assignment. If you get less than 75% of the total possible points, you will get a 0 for the assignment.

Here is an example. Peter works on Ch. 13 hw which is worth a total of 60 pts. His hw is partially correct and Connect gives him 50 pts. What I will eventually do is record 5 pts for his Ch. 13 hw in my ETUDES gradebook, because he got more than 75% of his hw correct ($50/60 = 83\%$). Unfortunately, if Peter only earned 15 points in Connect, I eventually would only record 0 pts for his Ch. 13 hw in my ETUDES gradebook.

I will periodically transfer the scores from Connect into ETUDES after each exam date. For example, Ch. 13-17 scores will be transferred over after Midterm 1.

There is another reason I am counting hw that is 75% or more complete as 100% complete. That is to account for the possibility that there might be some minor issues or bugs with Connect.

FAVOR #4

Believe it or not, I will actually give you electronic copies of the hw solutions so you can look along at the answers while doing your homework. This is for the following reasons:

- a. If a problem is long and you get stumped, you can refer to the solutions as you do your hw.
- b. You can do more hw problems for your own practice besides the ones I assigned for a grade. The additional solutions I am giving you are the B set problems in your textbook. I actually don't assign that many hw problems for a grade compared to my college professors. Thus, for each chapter, you should pick 2-3 of the B set problems to work on for additional practice.**
- c. There may be a few bugs in the online system.
- d. You now have no excuse for not doing well on your hw.

Even though I give you solutions, don't just input them straight into Connect/Connect Plus and be done with your hw in a few minutes. You need to seriously put time into carefully doing hw. Only use the solutions as a reference when you really get stuck doing your hw. Then after you are done, use it to check to make sure you got everything correctly. Assigned hw is just a small part of your grade. It's more important you use it as a means of reinforcing what you learned so you can do well on your exams which is what really counts. As I mentioned above, you may notice I really don't assign that many hw problems. I just assigned the ABSOLUTE BARE MINIMUM you need to do to get by. In reality, you should do more problems for practice. You can rework examples in notes, rework examples in the textbook, and do additional B set problems. The reason I assign very little graded hw problems is so that students have no excuse for not being able to complete them in time.

Syllabus Quiz

I give this quiz at the start of the semester to test to see if you read this syllabus in detail. Accounting is all about being detail oriented. You MUST take the syllabus quiz to test to see if your computer is configured properly to take exams in ETUDES. If something is wrong, I can work with you to help fix the computer configuration. **If you do not take the syllabus quiz and your computer configuration turns out not to be set properly when you take your 1st exam, you will fail the exam and not be given any accommodations.**

Intro Discussion Assignment

At the start of the course, I want all students to go to the discussion board and post answers to some questions. Please make sure to answer each question completely. Postings made after 11pm of the due date stated in the calendar will not be given credit.

Online Class Participation/Discussion Board

Many online instructions require students to post messages in the discussion board on a weekly. However, I do not require my students to do this because I know your time is limited, and I want you to spend more time:

1. Reading and rereading your book
2. Reading and rereading my notes
3. Doing and redoing homework problems and examples in the notes for practice

I feel that a student can only master accounting if they focus on the above items. Based on my teaching experience, having students make postings contributes very little to a student learning accounting. Most instructors just use it as a means for class attendance and to make the class livelier. To me your time is already very limited. You are much better off using that time to study. As you can see, I do have a discussion board and areas where you can post messages if you want. However, I will not grade you on this.

Students who post inappropriate messages in the discussion board section or send inappropriate e-mails will have points deducted or will be dropped from the course.

Logins to Etudes

You should log into ETUDES AT LEAST once every 2 days (7 days a week) to see if there are any new announcements, postings, assignments, updates, etc. You are responsible for all announcements that I may make—so you must stick to at least logging in every other day. If you miss something because you haven't been logging in every other day, you will not be given any special accommodations. **Also, I reserve the right to drop anyone in this class at any time if you do not actively log in every 2 days—particularly during the first week of the semester.**

In the past, there have been cases of fraud and other student abuse taking place in online classes. For example, there have been students who enrolled in an online class purely to get the units to qualify to get financial aid money, but had no intention of actually learning the course material. Because of this, I reserve the right to drop anyone from the course who is not substantively participating in the online coursework throughout the semester. Substantive participation means you are logging into the course periodically, consistently making a good faith effort in completing your weekly graded homework assignments, and making a good faith effort in taking your quiz/exams.

Extra Credit

I do not like to give out extra credit because if you really studied this class, it should be easy. So I recommend you just focus your exams, group projects, and turning your assignments in on time to improve your class grade.

I have had students who did poorly on exams early on later ask me for large amounts extra credit to boost their scores. The answers from me will always be NO. If you are doing that poorly on exams, it means you do not know the material. I cannot allow you to pass the class if you don't fully understand the material. That is why I almost never give extra credit.

III. Academic Honor Code

This college assumes that students will pursue their studies with integrity and honesty; however, when students are caught cheating or plagiarizing, a process is followed that may result in severe consequences. Please refer to the college catalog for the expanded explanation of this process, as it will vigorously be implemented should this conduct occur in work related to this class. **BASICALLY, DO NOT CHEAT!**

IV. Dropping the class

If you decide to drop the course during the semester, you must do the following:

1. Let me know with a brief e-mail via ETUDES Private Messages.
2. Officially drop yourself with the school's admissions and records office. If you do not do this properly, you will get an F in the class. Remember, it is still your own responsibility to drop yourself properly from the class with the school.

V. Learning Disability

Students with disabilities who believe they may need accommodations in this class are encouraged to contact Disabled Students Programs and Services located in HRLC 119, phone number 310-287-4450 as soon as possible to better ensure such accommodations are implemented in a timely fashion.

Therefore, if you know or feel you have a medical learning disability, you need to do the following:

1. Contact the school learning disability center to address immediately at the beginning of the course AND
2. Let me know at the start of the class about your situation

The center has a formal process of diagnosing and evaluating your disability. If you qualify, the center will then contact me about the situation and recommend certain accommodations for you.

VI. Late Adds

Student should sign up for the class before the first day of class. Anyone who adds the class on the first day of class or after the first day of class is considered to be a late add and is personally responsible for all announcements, assignments and points missed. That means if you wish to add the class late and an assignment due date has passed, you will just get a 0 and cannot make it up. Telling me that you could not add earlier because the class was full is not a valid excuse. The only reason the class was full when you added was because you did not sign up for the class early enough.

VII. STUDENT LEARNING OUTCOME

Explain and apply the principle objectives and practices of proper internal control and/or evaluate ethical standards in a given business situation.

A. Quantitative Reasoning: Identify, analyze, and solve problems that are quantitative in nature.

By working on class assignments and a group projects, students will learn how to interpret and apply basic accounting principles. They will be asked to perform calculations and record journal entries related to these principles.

B. Technical Competence: Utilize the appropriate technology effectively for informational, academic, personal, and professional needs.

Students will utilize online research tools to complete a group annual report project. They will also learn to utilize web based communication to work with their team members.

Explain and apply the principle objectives and practices of proper internal control and/or evaluate ethical standards in a given business situation.