

**West Los Angeles College**  
**Accounting 25 Introductory Accounting I**  
**Spring Semester 2015 Syllabus (CSU) 3.00 Units**  
**Course Section Number: 3125**

<b>Instructor:</b>	Jennifer McIntosh, Adjunct Assistant Professor	<b>Class Location:</b>	CE 226
<b>Office Hours:</b>	30 minutes after class	<b>Class Starts:</b>	February 10, 2015
		<b>Class Ends:</b>	June 2, 2015
		<b>Class Day(s):</b>	Tuesdays 6:45 p.m. - 10:00 p.m.

**Required Materials:** QuickBooks Fundamentals Learning Guide 2014

E-mail Account - It is your responsibility to make sure that the school's records reflect your current email address.

Text book, scantrons, flash drive storage device and assignment CD are required for each class meeting.

**E-mail:** [mcintojl@wlaac.edu](mailto:mcintojl@wlaac.edu) All email Subject Lines must begin with "**WLAC ACCT25**"

**Course Overview:** This course emphasizes the fundamentals of double-entry bookkeeping, preparation of the trial balance, worksheets and simple financial statements, use of controlling accounts, and the control of cash and bank reconciliation statements are presented. Also basic accounting theory and practices which include an analysis of records of original entry and their relationship to the general ledger, subsidiary ledgers, periodic adjustments and closing the ledger.

**Institutional Student Learning Outcomes:** Critical Thinking, Quantitative Reasoning, Technical Competence, and Ethics.

**SLOs (Student Learning Outcomes)** Upon completion of this course the student will have the ability to:

- 1) Construct and analyze accounting information for the purpose of making business decisions.
- 2) Develop a cost behavior model for the purpose of making business decisions.

**Attendance:** This is a sixteen (16) week course. It is important that you assess the requirements of the course and your own personal calendar NOW so that you will be able to plan ahead. Please look honestly at your outside commitments and the course requirements. If you have significant outside commitments (i.e. work, family, etc.) you should probably consider taking Accounting 1 at another time. Only you can answer this question.

It is crucial that you do *not* miss any classes!! You must arrive *on time* and stay for the duration of the class. Please do *not* attempt to enter the classroom more than **15 minutes** late. If you are late you will not be allowed

to make up the test. You can be dropped for excessive tardiness or absents. **Class attendance is mandatory. \*\*\*Attendance may affect your final grade up to 20%.\*\*\***

**Late Work:** Late work will **not** be accepted. **Exams may not be made up.** The due dates assigned to each homework, quiz and exam assignments are as listed in the syllabus or given out in class. All work must be submitted by its due date. All assignments and due dates are subject to change.

**Examinations:** You are required to bring an unused scantron free of folds, and wrinkles to each class. You will **not** be allowed to enter the classroom to borrow a scantron from another student. Each exam is to be completed in class or in the "Etudes" environment within the time limit assigned by the instructor. All items turned in for this course **MUST** be in the format of:  
**Last Name, First Name (No nicknames or abbreviations)**

**Disruptions:** You will be asked to leave class if you are being disruptive. (talking, cell phone alerts, eating, headphones, earphones/ear plugs, sleeping, hoods, sagging, social media, excessive in/out of class, helping another student or typing during lecture, )

**Policies:** The "WLAC Standards of Student Conduct" will be enforced. A publication containing the WLAC Standards of Student Conduct" may be obtained from the Academic Affairs office. WLAC online learning policies apply as well.

Cheating on any assignment, test or exam will earn student zero points for the assignment. Student will be subject to the policies of West Los Angeles College for further disciplinary action.

## **Class Expectations**

### **It is expected that students will:**

- Perform their own work with a high degree of effort and professionalism.
- Read the book chapter assigned carefully paying attention to all examples and charts
- Refrain from substituting reading book chapters for their sole comprehension coming from the professor's posted lecture and PowerPoint slides
- Submit all assignments, quizzes and exams by their due dates
- Compare their homework solution with that of the professors in a timely fashion and ask follow-up questions for any needed clarification
- Answer all quiz questions in an ethical manner
- Refrain from cheating
- Refrain from foul language and insulting (or annoying) behavior

**Where to Find / Submit Assignments and Other things:**

Homework assignments are listed at the end of each chapter and the QuickBooks file is on the Learning Guide CD in the back of the book. All homework is to be completed in QuickBooks 2014 and submitted via the Etudes website at <https://myetudes.org/portal> along with the audit trail. Any homework that is submitted without audit trail will NOT be graded.

Each student is required to save a copy of each in class and homework assignment completed in QuickBooks on an external hard drive. Professor may ask for such hard drive at anytime during the course.

Any online exams will be posted in the "Connect" website. **Technical issues are the responsibility of the student, not the instructor.** If you do have technical problems please direct them to the proper support team or help desk.

**All assignments and due dates are subject to change.**

**Sample Grading Scale**

**Actual number of quizzes and assignments will vary**

Grade	Points	%
A	2115 - 2350	90%
B	1880 - 2114	80%
C	1645 - 1879	70%
D	1410 - 1644	60%
F	Less than 1410	Less than 60%

**All assignments and due dates are subject to change.**

**Sample Points Structure Summary**

Assignments	Quantity	Points each	Total
Exams	14	100	1400
Homework	15	50	750
Final Project	1	200	200
	<b>Total</b>		<b>2350</b>

Exam #	Chapter	Test Date
Exam 1	Chapter 1	
Exam 2	Chapter 2	
Exam 3	Chapter 3	
Exam 4	Chapter 4	
Exam 5	Chapter 5	
Exam 6	Chapter 6	
Exam 7	Chapter 7	
Exam 8	Chapter 8	
Exam 9	Chapter 9	
Exam 10	Chapter 10	
Exam 11	Chapter 11	
Exam 12	Chapter 12	
Exam 13	Chapter 13	
Exam 14	Chapter 14	
<b>Final</b>	<b>Project</b>	<b>6/2</b>

Final Exam will be **Tuesday, June 2, 2015 at 6:45 p.m. to 10:00 p.m.** Every student **MUST** take the final exam. Please take note: I will **NOT** agree to give the final on any other date or at any other time. Therefore, make all of your travel plans with this date and time in mind.



### Other Useful information

1. Use pencils only, no pens or white out. (Audit trail)
2. Tutoring is available at no cost in the LRC, take advantage.
3. Keep current in your work.
4. Work through each homework problem or exercise.
5. Apply substantial effort into the cases assigned.
6. You should logon and work on assignments on a daily basis.
7. Withdrawing from the course is your responsibility.
8. Incomplete will only be given under extraordinary circumstances and approved by the Department Chair; all requests must be in writing.

### Attendance Requirements

In order to achieve success in Accounting, regular participation in class and homework activities are extremely important. Please refer to the college catalog regarding attendance procedures and exclusion policies of the college. Absences and tardiness will hurt your grade. There is really no excuse for missing class. Therefore, if you miss class, do not bother offering me any excuses. If the absence is attributable to an emergency and you feel compelled to provide an excuse I will listen, but no concessions will be made.

**PLEASE READ THE FOLLOWING CAREFULLY AND MAKE A NOTE OF DATES TO DROP CLASS:**

**IF YOU ARE UNABLE TO CONTINUE WITH CLASS, PLEASE DROP IT OFFICIALLY AT ADMISSIONS OR ONLINE.**

**IF YOU DO NOT OFFICIALLY DROP THE CLASS YOU MAY RECEIVE A "F" FOR THE CLASS.**

The last day to ADD is **Friday, February 20<sup>th</sup>**

The last day to DROP without a fee is **Friday, February 20<sup>th</sup>**

The last day to DROP without a W is **Friday, February 20<sup>th</sup>**

The last day to DROP with a W is **Friday, May 8<sup>th</sup>**

Campus is closed on the following dates:

Presidents Day (Weekend): **Friday, February 13<sup>th</sup> - Monday, February 16<sup>th</sup>**

Cesar Chavez Day: **Tuesday, March 31<sup>st</sup>**

Spring Break: **Saturday, April 4<sup>th</sup> - Friday, April 10<sup>th</sup>**

Memorial Day: **Monday, May 25<sup>th</sup>**

\*Please check the school's calendar to verify the accuracy of these dates.

**IT IS YOUR RESPONSIBILITY TO KEEP UP WITH EACH WEEKS WORK AND NOT GET BEHIND.**

**YOU MAY ALSO USE THE INTERNET LAB (LIRL) ON THE 2<sup>ND</sup> FLOOR OF THE HLRC (LIBRARY) 7:45 A.M. TO 7:45 P.M. MONDAY--THURSDAYS AND 9 A.M.--1 P.M. SAT (PLEASE CHECK WITH LIBRARY FOR ANY CHANGES IN THEIR FALL HOURS)**

## Make Best Use of Class Time

1. Classes are never interesting unless you take part.
2. Be prepared before you go to class.
3. Don't be afraid to ask questions.
4. Students who make failing grades also fail to attend classes, fail to pay attention during class, fail to do their homework, and fail to ask the instructor for help. Stay out of these ruts.

## More useful information

1. Be specific in your study; concentrate on the things which seem to be most important. (Some students make up an exam of their own.)
  - a. Note items that instructor emphasizes in class.
  - b. Determine topics for which most problems were assigned.
  - c. Daily quizzes and hour exams often have a close resemblance to each other.
  - d. Scan problems that were not assigned for problems that could be used on an examination.
  - e. Read questions at the end of the chapters for good test questions.
2. Do not stop with just "getting the idea." Be sure that you can work problems without the aid of the book.
3. Every exam has an element of speed. Have your "how's" and "why's" right at your fingertips. If you are slow, you probably need more study.
4. Students are not parrots. On a good exam you should be expected to give back something more than what was in the textbook. A good exam should not be carbon copy of a homework problem. It will probably approach the material covered from different angle to test your ability to reason and understand, rather than your ability to memorize.
5. When taking exams, many points are lost because the student does not READ THE PROBLEM, is not neat and orderly (has poor form and make errors in addition), or does not show calculations.
6. Examinations need not be a source of worry. Conscientious effort is seldom unrewarded.

