

**Basic Course Information**

Semester	<b>Summer</b>	Instructor Name	<b>Todd Hansink</b>
Course Title & #	<b>Acct 210</b>	Email	<b>todd.hansink@imperial.edu</b>
CRN #		Webpage (optional)	
Room	<b>Online</b>	Office	
Class Dates	<b>June 22, – July 30, 2020</b>	Office Hours	
Class Days	<b>M</b>	Office Phone #	
Class Times	<b>Online, Self Pace</b>	Office contact if student will be out or emergency	<b>todd.hansink@imperial.edu</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)

**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). (ILO1, ILO2, ILO3)
2. Prepare a Balance Sheet, Income Statement, and Statement of Cash Flows for one accounting cycle. (ILO1, ILO2, ILO3)
3. Analyze and record business transactions for Accounts Receivable, Inventories, Long-Term Assets and Investments. (ILO1, ILO2, ILO3)
4. Analyze and record business transactions for Accounts Payable, Notes, Mortgages, Leases, Bonds, and Capital Stock. (ILO1, ILO2, ILO3)

**Course Objectives**

Upon satisfactory completion of the course, students will be able to:

1. Demonstrate knowledge of the basic accounting cycle of the theory, principles, and practices in written exams and problems.
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 in written exams and problems.
3. Compare and contrast accounting systems and the accompanying internal control concerns.
4. Analyze and evaluate the accounting issues related to cash principles and practices.
5. Calculate and evaluate the accounting considerations when working with note and account receivable.
6. Calculate, compare, and contrast the different inventory costing methods which are generally acceptable in current business practice.
7. Calculate, compare, and contrast the different depreciation methods which are generally acceptable in current business practice.
8. Analyze, demonstrate, and evaluate the accounting methods used for accounting for both current and long-term liabilities.

9. Analyze, demonstrate, and evaluate the accounting methods used in accounting for both organization and operation of corporations including tax considerations on problems, quizzes, and exams.

### Textbooks & Other Resources or Links

Financial & Managerial Accounting **15e** by Warren, Jones, Tayler AND **Cengage Access Code**.

Do not buy a book without an **access code**.

If you buy just the access code you will receive a free e-book. However, for a little more money you may purchase a loose leaf textbook.

See module 1 in Canvas for more details.

### Course Requirements and Instructional Methods

Out of Class Assignments: The Department of Education policy states that one (1) credit hour is the amount of student work that reasonably approximates not less than one hour of class time and two (2) hours of out-of-class time per week over the span of a semester. WASC has adopted a similar requirement.

### Course Grading Based on Course Objectives

Cengage Homework	50%
Chapter Exams	50%

Typical Grading Scale:	90% to 100% = A
	80 to 89 = B
	70 to 79 = C

### Attendance

- Self paced study everyday for six weeks. (See modules tab in Canvas for due dates and pacing)

### Classroom Etiquette

- Electronic Devices: Cell phones and electronic devices must be turned off and put away during class unless otherwise directed by the instructor.
- No Cell Phone Calculators may be used during examinations. Only basic math calculators may be used.
- Food and Drink are prohibited in all classrooms. Water bottles with lids/caps are the only exception. Additional restrictions will apply in labs. Please comply as directed.
- Disruptive Students: Students who disrupt or interfere with a class may be sent out of the room and told to meet with the Campus Disciplinary Officer before returning to continue with coursework. Disciplinary procedures will be followed as outlined in the General Catalog.
- Children in the classroom: Due to college rules and state laws, no one who is not enrolled in the class may attend, including children.

### Academic Honesty

- Plagiarism is to take and present as one's own the writings or ideas of others, without citing the source. You should understand the concept of plagiarism and keep it in mind when taking exams and preparing written materials. If you do not understand how to correctly 'cite a source', you must ask for help.
- Cheating is defined as fraud, deceit, or dishonesty in an academic assignment or using or attempting to use materials, or assisting others in using materials, or assisting others in using materials, which are prohibited or inappropriate in the context of the academic assignment in question.

Anyone caught cheating or will receive a zero (0) on the exam or assignment, and the instructor may report the incident to the Campus Disciplinary Officer, who may place related documentation in a file. Repeated acts of cheating may result in an F in the course and/or disciplinary action. Please refer to the General School Catalog for more information on academic dishonesty or other misconduct. Acts of cheating include, but are not limited to the following: (a) plagiarism; (b) copying or attempting to copy from others during an examination or on an assignment ;(c) communicating test information with another person during an examination; (d) allowing others to do an assignment or portion of an assignment, (e) use of a commercial term paper service

### **Additional Help**

- Blackboard support center: <http://bbcrm.edusupportcenter.com/ics/support/default.asp?deptID=8543>
- Learning Labs: There are several 'labs' on campus to assist you through the use of computers, tutors, or a combination. Please consult your college map for the Math Lab, Reading & Writing Lab, and Learning Services (library). Please speak to the instructor about labs unique to your specific program
- Library Services: There is more to our library than just books. You have access to tutors in the learning center, study rooms for small groups, and online access to a wealth of resources.

### **Disabled Student Programs and Services (DSPS)**

Any student with a documented disability who may need educational accommodations should notify the instructor or the Disabled Student Programs and Services (DSP&S) office as soon as possible. The DSP&S office is located in Building 2100, telephone 760-355-6313 if you feel you need to be evaluated for educational accommodations.

### **Student Counseling and Health Services**

Students have counseling and health services available, provided by the pre-paid Student Health Fee. We now also have a fulltime mental health counselor. For information see <http://www.imperial.edu/students/student-health-center/>. The IVC Student Health Center is located in the Health Science building in Room 2109, telephone 760-355-6310.

### **Student Rights and Responsibilities**

Students have the right to experience a positive learning environment and due process. For further information regarding student rights and responsibilities please refer to the IVC General Catalog available online at [http://www.imperial.edu/index.php?option=com\\_docman&task=doc\\_download&gid=4516&Itemid=762](http://www.imperial.edu/index.php?option=com_docman&task=doc_download&gid=4516&Itemid=762)

### **Information Literacy**

Imperial Valley College is dedicated to help students skillfully discover, evaluate, and use information from all sources. Students can access tutorials at <http://www.imperial.edu/courses-and-programs/divisions/arts-and-letters/library-department/info-lit-tutorials/>

### **Anticipated Class Schedule / Calendar**

## Principles of Financial Accounting– Acct 210

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There will be assignments due every three to four days. See the modules tab or the assignments tab in Canvas for due dates.