



West Los Angeles College
Accounting 1 Introductory Accounting I
Spring Semester 2015 Syllabus (UC:CSU) 5.00 Units
Course Section Number: 0104

Instructor: Jennifer McIntosh,
Adjunct Assistant Professor
Office Hours: 30 minutes after class

Class Location: GC 320
Class Starts: February 10, 2015
Class Ends: June 2, 2015
Class Day(s): Tuesday/Thursday
9:35 a.m. - 12:10 p.m.

Required Materials: Fundamental Accounting Principles by John Wild 21th edition. Please verify that your book has the "Connect" website that is required for this class.

Access to a computer with internet access & can run the Connect website

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

A basic calculator (quiet key) with the ability to add, subtract, divide and multiply (cell phone calculators are NOT permitted in class)

Several sharpened #2 pencils, eraser, text book, calculator and scantrons and cheat sheet are **required** for each class meeting. Students are NOT allowed to share/borrow required items.

E-mail: mcintojl@wlaac.edu All email Subject Lines must begin with "WLAC ACCT1"

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) Complete an accounting cycle for a sole proprietorship according to Generally Accepted Accounting Principles (GAAP).
- 2) Generate and record payroll and payroll related liabilities in accordance with the state and federal laws and regulations.

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 quiz. 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 "Connect" environment within the time limit assigned by the instructor. Cell or smart phone/computer/laptop/netbook/iPod/iPad calculators can **NOT** be use during **exams** or **quizzes**.

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). No pets or children will be allowed in class.

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.

Academic dishonesty will not be tolerated. Plagiarism will not be tolerated.

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 can be found in "Connect". All homework is to be completed and submitted via the "Connect" website. <http://connect.mheducation.com/class/j-mcintosh-spring-2015>

- 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 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	3483 - 3870	90%
B	3096 - 3482	80%
C	2709 - 3095	70%
D	2322 - 2708	60%
F	Less than 2321	Less than 60%
	Off by 100 points	

All assignments and due dates are subject to change.

Sample Points Structure Summary

Assignments	Quantity	Points each	Total
Quizzes	15	10	150
HW	12	100	1200
LS	12	100	1200
Exams	12	100	1200
In Class	12	10	120
Point Tracker	4	25	100
	Total		3970

Homework Points Structure Summary

Percentage	Points
90% - 100%	90 - 100
80% - 89%	80 - 89
70% - 79%	70 - 79
60% - 69%	60 - 69
50% - 59%	50 - 59
40% - 49%	40 - 49
30% - 39%	30 - 39
20% - 29%	20 - 29
10% - 19%	10 - 19

Exam #	Chapter	Test Date & HW Due 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	Tue, 6/2
Homework is due via Connect at the start of class on test day.		

Final Exam will be **Tuesday, June 2, 2015 at 10:15 a.m. to 12:15 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. DO NOT RELY ON ME TO DO IT FOR YOU.

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

The last day to ADD is **Friday, February 20th**

The last day to DROP without a fee is **Friday, February 20th**

The last day to DROP without a W is **Friday, February 20th**

The last day to DROP with a W is **Friday, May 8th**

Campus is closed on the following dates:

Presidents Day (Weekend): **Friday, February 13th - Monday, February 16th**

Cesar Chavez Day: **Tuesday, March 31st**

Spring Break: **Saturday, April 4th - Friday, April 10th**

Memorial Day: **Monday, May 25th**

*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 2ND 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)

A Study Guide for Accounting Students

Author anonymous

Submitted by James Modisette and Clarence Fries

University of Arkansas



Check your study habits against these suggestions. There is no substitution for **HARD WORK** or for a **DESIRE TO LEARN** in studying accounting, but most of us could use our study time and our classroom periods more efficiently. There are some techniques that enable us to better exhibit our ability on- exams and receive better grades. See if you can use these suggestions to get maximum results for your study efforts.

Reading the Textbook

1. Studying accounting is not like reading fiction or even like studying history, mathematics, or economics.
 - a. Each assignment in many accounting courses builds on previous assignments. If you do half-hearted work in Chapter 1, you may have difficulty in chapter 2 and be lost in Chapter 3.
 - b. Accounting books are condensed. Almost every sentence is important. Look over the Chapter for content and then read carefully.
2. Read to understand "why".
 - a. This is a technical subject, it is logical, and it requires reasoning.
 - b. Strive to be able to say, "I understand why they do that". If you can understand "why" in accounting, there is very little to memorize.
 - c. Try to explain each new topic in our own words. Getting the ideas into your own words is better than being able to quote the book.
 - d. Be critical. Ask your teacher for the reasons behind accounting methods that you do not understand.
3. Work **PROBLEMS** to understand "how".
 - a. You may be able to "understand why they do that," but you must be able to do it yourself as well as understand. This is a do-it-yourself course.
 - b. To be sure that you understand "how" as well as "why," work the problems that illustrate the reading material in each chapter.
4. Remember "why" and "how".
 - a. Do not just keep up, consolidate and review as you go.
 1. Go back to previous chapters and bring yourself up to date. See how this chapter builds on the last one.
 2. If possible, rework one problem each week from some previous chapter. Rework problems that were difficult for you.

- b. Never wait until examination time to review. The review-as-you-go plan produces better results. It does not take as long, and saves the last minute worry and the sacrifice of other courses that go with cramming.
5. Relate the things we talk about in accounting to things that you already know--places you have worked, your parent's business, other courses. Try to see how this might help you do what you want to do in the future. See if you can use it right now--as a treasurer for campus organizations, in part-time jobs, in a personal bookkeeping system.
6. If there is something you do not understand, prepare specific questions to ask your instructor. **PINPOINT THE THING THAT YOU DO NOT UNDERSTAND.** (Some students keep a notebook of points with which they have difficulty.)

Working problems

1. (RPT) Read the problem. Read the instructions. Scan the problem to see what is ahead of you.
2. Work the problems without "page flipping" back to the chapter.
 - a. When in doubt look back at the chapter, BUT not until you have tried to do the transaction on your own. This indicates that you do not understand or remember the chapter material. You are not prepared for an examination.
 - b. The "page flipping" method is quarantined to waste a maximum of your time and to produce a minimum of results.
3. Be neat and orderly. Sloppy calculations, messy papers, and general carelessness cause many errors in the working of accounting problems.
4. Keep up with your class.
 - a. Check your problems against the solution presented in class.
 - b. Find your mistake.
 - c. Be sure you understand the correct solution.
5. Note the part of the problem with which you have difficulty and ask questions during the classroom session.

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.

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.

