

COURSE SYLLABUS AND SCHEDULE

Welcome to the Fun Course!

COURSE SYLLABUS AND SCHEDULE

Subject to Change

ACCOUNTING 2 SUMMER 2017

Section 8002

Online from June 12 through July 16, 2017 – Five Weeks

WEST LOS ANGELES COLLEGE

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ASSISTANT PROFESSOR**

WARNING: THIS IS A CONDENSED-TIME COURSE OF **FIVE WEEKS ONLY**. THIS WINTER COURSE IS RATED AS 17:50 CLASSROOM HOURS PER WEEK—PREPARATION AND ASSIGNMENT TIME WOULD BE ADDITIONAL. MOST STUDENTS WOULD NEED APPROXIMATELY 36 HOURS OR MORE PER WEEK. PLEASE PLAN SUFFICIENT TIME FOR THIS INTENSIVE COURSE.

REQUIRED TEXTBOOK:

Financial & Managerial Accounting: Information for Decisions; by Wild, Shaw and Chiappetta; **Sixth Edition;** published by McGraw-Hill Irwin. This textbook is combined with a “Connect” code (publisher’s online module) for the textbook assignments. The WLAC bookstore sells the textbook with the Connect code as a package. The WLAC Bookstore telephone is 310-287-4560. The Connect code may be purchased separately from the publisher. The publisher’s “Connect” help line is 800-331-5094. The course access will be primarily through “Etudes” and the “Connect” sub-system. Connect is mandatory.

INSTRUCTOR CONTACT: Through the “Private Message” feature of “Etudes” or ybarra.college@earthlink.net .

Office Hours: By appointment or by telephone.

SEE “IMPORTANT ADMINISTRATIVE DATES” IN PAGE 7.

BUDDY SYSTEM FOR DISCUSSION GROUPS:

My buddy: _____	My buddy: _____
↓	↓
telephone: _____	telephone: _____
↓	↓
e-mail : _____	e-mail : _____
My buddy: _____	My buddy: _____
↓	↓
telephone: _____	telephone: _____
↓	↓
e-mail : _____	e-mail : _____

COURSE SYLLABUS AND SCHEDULE**W.L.A.C. INSTITUTIONAL STUDENT LEARNING OUTCOMES (ISLOs)****A, B, C AND J ARE THE PRIMARY ISLOs**

The course will address the learning outcomes of the students through the following pathways (with specific assessment tasks shown in bold italics):

A. CRITICAL THINKING: The analysis of problems by differentiating fact from opinions, using evidence and logic to reach conclusions and their consequences. *Students will be given a schedule of problems and exercises requiring the selection of appropriate material and the discarding of inappropriate material for each problem at hand.*

B. COMMUNICATION: The understanding of the process and promotion of the understanding of information from the issuer to the receiver. *The students will study and create examples of general business, general financial, and specific accounting reports to observe and experience the conveying of information. The students will create or be tested on financial statements to assist with this learning outcome.*

C. QUANTITATIVE REASONING: The reasoning, analysis of problems, and synthesis of solutions that are quantitative in nature. *The students will be given extensive assignments that will require the use of quantitative analyses and solutions, especially emphasizing the concepts of the equation and managerial application.*

D. SELF-AWARENESS THROUGH INTERPERSONAL INTERACTION: The application of self-assessment to the macro environmental societal setting of education, community, career, location, government and other influencing attributes. *The students will be exposed to various challenging situations in the interactive modules of the course.*

E. CIVIC RESPONSIBILITY: The application of the principle of sharing the environmental societal setting for maximizing benefits to all concerned. *The student will be assigned problems and questions that relate to civic and relational situations.*

F. TECHNICAL COMPETENCE: The utilization of the appropriate technology available for situational needs. *The course will use*

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available distance-learning technology to expose the students to currently available technology. The students will study various available technologies for the implementation of accounting data.

G. CULTURAL DIVERSITY: The respectful engagement comparative and contrasting cultures in an effort to understand them and successfully benefit and survive. *The students will be exposed to cultural differences through information on varying business and accounting practices in various parts of the world.*

H. ETHICS AND MORALITY: The process of selecting just moral standards and the practice of high personal integrity through honesty and fairness in personal, professional and college endeavors. *The students will be required to read the ethical presentations offered by the textbook.*

I. AESTHETICS: The use of multiple modes of inquiry and approaches to engage with the arts and nature to establish continually a higher level of peace and comfort. *The students will be exposed to the role of accountancy in business and society in promoting the acquisition and delivering of resources to provide for an engagement with the arts, nature, peace and comfort.*

J. MATHEMATICAL AND FINANCIAL OPERATIONS-CALCULATIONS: The use of formulas and mathematical tools to calculate and solve quantitative problems related to financial and accounting operations of a business workplace. *The students will be exposed to basic and traditional mathematical formulae found in accounting, finance and general business. Further, the students will apply those formulae in their homework problem-solving assignments.*

ACCOUNTING 2 STUDENT LEARNING OUTCOME (SLO)

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

ASSESSMENT. Our objective is to achieve at least a 70% success rate with the Accounting 2 SLO. You will be assessed on this SLO in the relevant topical exams.

COURSE SYLLABUS AND SCHEDULE**SPECIFIC COURSE OBJECTIVES
PROMOTING THE STUDENT LEARNING OUTCOMES**

Course objectives include the following:

To explain the basic concept of GAAP and to explain the basic GAAPs

To explain the basic concept of the equation and to understand the basic accounting equation and the recording system used therein

To create, read, understand and analyze the basic financial statements from the perspectives of general reporting and managerial application, as may be within the scope of this course

To create, read, understand and analyze the basic explanatory notes found in a complete set of financial statements, as may be within the scope of this course

To understand and explain the basic types of businesses: service, merchandising and manufacturing; and to differentiate among the differing accounting techniques found in the different basic types of businesses

To be able **to define accounting** and its basic terminologies

To satisfy the course description and the student learning outcomes found in the WLAC catalog

To have the class members recognize each other as integral parts of the learning process

To apply the course materials to current business and economic topics

To become experienced with general managerial topics, enterprise production accounting, operational costs, budgeting, program investment models, cash flows, manufacturing, money time valuations and financial strategy.

SPECIAL NOTE REGARDING DEADLINES

TO PROMOTE THE STUDENT LEARNING OUTCOMES, TO ACCOMMODATE QUESTIONS THAT MAY ARISE, AND TO PROMOTE AN EXCELLENT ONLINE EXPERIENCE AND OTHER FACTORS, THE TIMING OF HOMEWORK OR TOPICS MAY OCCUR DIFFERENTLY THAN HEREIN SCHEDULED. HOWEVER, THE COURSE IS OVER ON JULY 16, 2017. NOTHING WILL BE ACCEPTED AFTER THIS DATE. ANY STUDENT NOT UNDERSTANDING THIS DEADLINE MUST SO INDICATE TO THE INSTRUCTOR BEFORE THE END OF THE FIRST WEEK OF THE COURSE.

COURSE SYLLABUS AND SCHEDULE**GENERAL TOPICAL ORGANIZATION, ACCOUNTING 2**

Accounting 2 includes the following topics:

A. Accounting basics re-emphasized: accounting environment, financial statements, GAAP, business structures

B. Financial accounting topics reviewed: the recording and reporting systems, cash, internal controls, receivables, merchandise inventories, payables and working capital, long-term assets and their disclosures, payroll basics, partnerships, corporations, and the statement of cash flows

C. Managerial accounting topics:

Break-even analysis

General managerial accounting

Master budgets

Cost characteristics

Manufacturing basic concepts

Present valuations (time value of money)

Capitalization of long-term obligations

Long-term liabilities

Investments

Financial statement presentation categories

Financial statement analysis

Job order costs

Process order costs

Cost allocation

Internal control

Ethical standards

Responsibility accounting

Flexible budgets

Standard costs and variance analysis

Capital budgets

D. Special issues: special accounting issues of great interest to the general class.

COURSE SYLLABUS AND SCHEDULE**WLAC Accounting 2 SCHEDULE Summer 2017 Section 8002**

IA=InterActive/Practice, LS=LearnSmart and HW=Homework are required and are in the Connect system of the textbook. See below.

The week is from Monday through Sunday (except week i begins on Tuesday)

WEEK Monday Through Sunday	2017 WEEK BEGINNING WITH	CHAPTER READING, PREPARATION AND ASSIGNMENTS TEXTBOOK, IA, LS, HW	NOTES	EXAM Schedule Last Three Days of Week*
i	June 12	18 Break-even: Cost-volume-profit analysis	Textbook check Introductions Review	
i		14 Managerial-manufacturing		EXAM #1 18, 14
ii	June 19	B Present value (Appendix "B")		
ii		24 Capital budgeting		
ii		23 Relevant costing		EXAM #2 B, 24, 23
iii	June 26	15 Job costing		
iii		16 Process costing		
iii		17 Activity-based costing (ABC)		EXAM #3 15, 16, 17
iv	July 3	19 Variable costing		
iv		20 Master budgets		
iv		21 Flexible budgets and standard costs		EXAM #4 19, 20, 21
v	July 10	22 Performance and responsibility		
v ENDS JULY 16		13 Financial statement analysis	FINAL EXAM IS EXAM #5	EXAM #5 22, 13

* The third day is a grace day—at your own risk, including Internet service and system functioning.
The above LS, IA and HW are in the Connect system of the textbook—all are required.
InterActive/Practice (IA) is identified in Connect with a black barbell symbol.
LearnSmart (LS) is identified in Connect with a black block with white LS symbol.
Homework (HW) is identified in Connect with a spiral-bound notebook symbol.
Exams are identified in Connect with an A+ blue-book-cover symbol.
Study order recommended: textbook, handouts (in Etudes "Resources"), IA, LS, HW, and then exams.

COURSE SYLLABUS AND SCHEDULE**CRITICAL NOTICES**

CHAPTER PACING. THE TEXTBOOK WILL BE COVERED AT THE PACING OF TWO OR THREE CHAPTERS EACH WEEK. THE RECOMMENDED WEEKLY HOMEWORK-ASSIGNMENTS TIME IS EIGHTEEN HOURS MINIMUM. IT IS RECOMMENDED THAT YOU ENGAGE IN THE COURSE IN THE FOLLOWING ORDER: TEXTBOOK, HANDOUTS, INTERACTIVE (PRACTICE), LEARNSMART, "HOMEWORK," AND THEN THE EXAM. PLEASE TAKE NOTE OF ANY CHANGES TO THIS SYLLABUS.

CLASS REGISTRATION. THE STUDENT IS RESPONSIBLE FOR PROPER ENROLLMENT IN THE CLASS. THE INSTRUCTOR IS NOT RESPONSIBLE FOR ENROLLMENTS NOR DROPS.

HOMEWORK-ASSIGNMENTS PROCEDURE. ALL HOMEWORK-ASSIGNMENTS WILL BE ON THE PUBLISHER'S "CONNECT ACCOUNTING," UNLESS OTHERWISE NOTED. THE STUDENT IS RESPONSIBLE FOR KEEPING TRACK OF HIS OR HER GRADES, CLASS POINTS, AND HOMEWORK -- FOR THE STUDENT'S OWN REFERENCE PURPOSES. **A CHAPTER MUST BE AT LEAST 80% COMPLETE TO RECEIVE ANY CREDIT FOR THE CHAPTER. THE MAXIMUM HOMEWORK MODULE CREDIT IS 250 GRADING POINTS.**

IMPORTANT ADMINISTRATIVE DATES. CONSULT THE CATALOG OR SCHEDULE OF CLASSES OR THE ACADEMIC AFFAIRS OFFICE FOR OFFICIAL INFORMATION. THE STUDENT IS RESPONSIBLE FOR MEETING ALL ENROLLMENT, ADJUSTMENT AND DROP DATES. THE LAST DAY TO DROP WITHOUT A "W" IS JUNE 17. THE LAST DAY TO DROP WITH A "W" IS JULY 18. **These dates are not guaranteed. Consult the Admissions Office and the academic calendar for up-to-date information.**

IMPORTANT STUDENT CONDUCT PROCEDURES. ALL STUDENTS SHALL FOLLOW THE COLLEGE'S GUIDELINES OF DEPARTMENT, STANDARDS OF STUDENT CONDUCT, ACADEMIC POLICIES, RULES AND REGULATIONS, INCLUDING THOSE FOUND IN THE "COLLEGE CATALOG," AND OTHER GUIDELINES. ANY RUDE OR OFFENSIVE BEHAVIOR (WRITTEN, ORAL, GESTURE ETC.), OR OBSTRUCTION OR DISRUPTION OF THE CLASS, IN THE OPINION OF THE INSTRUCTOR, SHALL BE CAUSE FOR REMOVAL FROM THE CLASS.

ALL STUDENTS ARE DIRECTED TO THE "STANDARDS OF STUDENT CONDUCT" FOUND IN THE CURRENT SCHEDULE OF CLASSES.

OFFICE HOURS. OFFICE HOURS ARE AS POSTED AND BY APPOINTMENT. SEE PAGE 1.

LOS ANGELES COMMUNITY COLLEGE DISTRICT ACADEMIC DISHONESTY POLICY: 9803.28 ACADEMIC DISHONESTY. VIOLATIONS OF ACADEMIC INTEGRITY INCLUDE, BUT ARE NOT LIMITED TO, THE FOLLOWING ACTIONS: CHEATING ON AN EXAM, PLAGIARISM, WORKING TOGETHER ON AN ASSIGNMENT, PAPER OR PROJECT WHEN THE INSTRUCTOR HAS SPECIFICALLY STATED THAT STUDENTS SHOULD NOT DO SO, SUBMITTING THE SAME TERM PAPER TO MORE THAN ONE INSTRUCTOR, OR ALLOWING ANOTHER INDIVIDUAL TO ASSUME ONE'S IDENTITY.

DISABILITY OR SPECIAL NEEDS ACCOMMODATION STATEMENT. STUDENTS WITH A VERIFIED DISABILITY OR SPECIAL NEED WHO MAY NEED AN ACCOMMODATION FOR THIS CLASS MUST REGISTER WITH THE DISABLED STUDENTS PROGRAMS AND SERVICES (DSPS) OFFICE OR THE OFFICE FOR SPECIAL SERVICES, STUDENT SERVICES OR ACADEMIC AFFAIRS AS APPROPRIATE. ALL INFORMATION WILL REMAIN CONFIDENTIAL. Also, see "Special Needs" above.

TUTORING. THE COLLEGE USUALLY PROVIDES TUTORING OR OTHER ACADEMIC ASSISTANCE. PLEASE INQUIRE AT THE TUTORING CENTER, COUNSELING OFFICE, OR ACADEMIC AFFAIRS. ALSO, PLEASE SEE THE COLLEGE CATALOG FOR FURTHER INFORMATION. THE INSTRUCTOR ENCOURAGES YOU TO UTILIZE THE TUTORING SERVICES IF YOU NEED THEM.

CHAPTER INCLUSION. EACH CHAPTER ASSIGNED INCLUDES THE ENTIRE CHAPTER: ALL PARTS AND ANY CHAPTER APPENDIX. STUDY EACH CHAPTER CAREFULLY AND COMPLETELY.

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COLLEGE CATALOG. THE COLLEGE CATALOG OF WLAC IS AN OFFICIAL COLLEGE DOCUMENT AND IT IS INCORPORATED HEREIN THROUGH REFERENCE.

GIFTS AND CLASS SOCIAL ACTIVITIES. IT IS AGAINST THE INSTRUCTOR'S POLICY TO RECEIVE GIFTS OF ANY VALUE FROM AN INDIVIDUAL STUDENT. BASED ON DEPARTMENT POLICY ANY GIFTS ARE TO BE FROM THE ENTIRE CLASS AND OF **DE MINIMIS** VALUE.

CLASS SOCIAL ACTIVITIES ARE ON A VOLUNTARY BASIS AND NO ONE IS REQUIRED TO CONTRIBUTE, E.G. A CLASS SOCIAL PARTY IS OPEN TO ALL CLASS MEMBERS AND NO MEMBER IS OBLIGATED TO CONTRIBUTE, OR PROVIDE, ANY OF THE EXPENSES OR ITEMS. NO CLASS ACTIVITIES ARE ANTICIPATED FOR THIS ONLINE COURSE.

FINAL EXAM. THE EXAMINATION INDICATED AS THE FINAL EXAM MUST BE TAKEN TO PASS THE COURSE.

COURSE SYLLABUS AND SCHEDULE**SPECIAL VOCABULARY LIST
FOR GENERAL REFERENCE--TO BE MAINTAINED ON AN ONGOING BASIS**

<u>accounting</u>	<u>fiscal</u>	<u>asset</u>	<u>well</u>
<u>lend</u>	<u>calendar</u>	<u>liability</u>	<u>good</u>
<u>loan</u>	<u>interim</u>	<u>equity</u>	<u>soup du jour</u>
<u>GAAP</u>	<u>corporation</u>	<u>depreciation</u>	<u>diur - jour</u>
<u>articulate</u>	<u>parent company</u>	<u>FICA</u>	<u>journal</u>
<u>year</u>	<u>subsidiary co.</u>	<u>FIFO</u>	<u>ledger</u>
<u>accrue</u>	<u>LIFO</u>	<u>NIFO</u>	<u>subject</u>
<u>equation</u>	<u>conservatism</u>	<u>SAYSO</u>	<u>predicate</u>
<u>cost</u>	<u>expense</u>	<u>(length of a)</u> <u>year</u>	<u>IFRS</u>
<u>Caboose Theory</u>	<u>Mushroom Theory</u>	<u>3-line Heading</u>	<u>wealth sources</u>
<u>Second Mouse</u>	<u>Greater Fool</u>	<u>Golden Rule of</u>	<u>subsidiary</u>
<u>Theory</u>	<u>Theory</u>	<u>Management</u>	<u>ledger</u>
<u>amortization</u>	<u>depletion</u>	<u>unearned</u>	<u>awesome</u>
<u>you know</u>	<u>like</u>	<u>revenue</u>	<u>inc. vs. ink</u>
<u>e.g.</u>	<u>i.e.</u>	<u>anda</u>	<u>financial stmts.</u>
<u>NBV</u>	<u>FOB</u>	<u>parts of speech</u>	<u>LCOM</u>
<u>rounding</u>	<u>base of 10</u>	<u>EOM</u>	<u>base of 2</u>
<u>contra</u>	<u>augmentive</u>	<u>base of 60</u>	<u>net book value</u>
<u>account</u>	<u>account</u>	<u>net carrying</u>	<u>or NBV</u>
<u>annuity</u>	<u>ordinary</u>	<u>value or NCV</u>	<u>activity-based</u>
	<u>annuity</u>	<u>annuity due</u>	<u>costing or ABC</u>

COURSE SYLLABUS AND SCHEDULE**GRADING COMPONENTS**

Homework—all chapters (250 points maximum)	250 pts
Examinations, five, each at 100 points	500
Interactive module use—all chapters	125
LearnSmart module use—all chapters	<u>125</u>
Total semester	<u>1,000</u> pts.

FINAL LETTER GRADING

(The Semester Percentages Are Controlling)

91.0% or above	910 to 1,000 pts.	A
81.0 to 90.9	810 to 909 pts.	B
61.0 to 80.9	610 to 809 pts.	C
51.0 to 60.9	510 to 609 pts.	D
Below 51.0%	Below 510 pts.	F

GRADING CONTROL -- TO BE MAINTAINED BY THE STUDENT

INTERACTIVE Chpts. 18 14 B 24 23 15 16 17 19 20 21 22 13
@ 9.62 pts., total 125 pts. TOTAL INTERACTIVE _____

LEARNSMART Chpts. 18 14 B 24 23 15 16 17 19 20 21 22 13
@ 9.62 pts., total 125 pts. TOTAL LEARNSMART _____

HOMEWORK: Chpts. 18 14 B 24 23 15 16 17 19 20 21 22 13
(Each homework chapter needs to be 80% completed for full credit.)
@ 24 pts., maximum 250 pts. TOTAL H/W _____

EXAM 1 _____ EXAM 2 _____ EXAM 3 _____ EXAM 4 _____
EXAM 5 _____ TOTAL EXAMS _____

COURSE SYLLABUS AND SCHEDULE**ADDITIONAL ETUDES INFORMATION****ETUDES ONLINE COURSE PORTAL**

In order to log into your online course, you need to know your ETUDES User ID and Password. Please follow the ETUDES login instructions below.

Please be aware that you may not be able to access your online/hybrid courses until the official start date of the term. Your User ID and Password may not work before the first day of class.

The Etudes Login page is at www.myetudes.org/portal

ETUDES User ID

Your Etudes User ID is your Student ID Number (not your SS#)

Example: Jose Garcia has the following Student ID: 880123456

Based on this example, Jose's ETUDES User ID would be **880123456**

ETUDES Password (first time login)

MonthDay of birth in school records

Example:

Jose Garcia's birthday is April 11th, 1982 (04/11/82). Based on this example, Jose's ETUDES Password would be **0411**

When you log in for the first time Etudes will ask you to change your password.

NOTE: This is a permanent account that you will use for all ETUDES courses for this term and all subsequent terms. Your login information does not get reset from term to term. **When you change your password, the change will apply to all of your current and future courses.** Please save your login information for future reference.

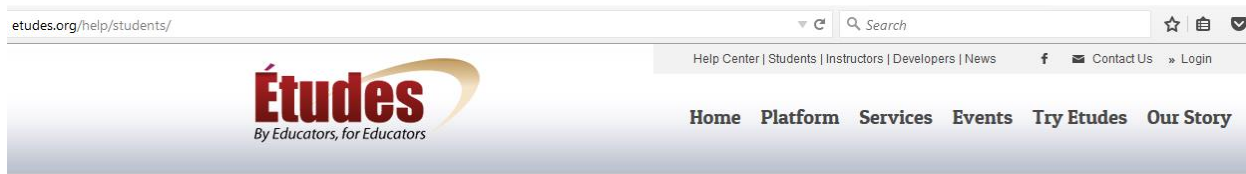
[Click here to access ETUDES](#)

West L.A. College uses ETUDES, a learning management system, for all online/hybrid courses. ETUDES (pronounced **A-Tudes**) stands for Easy To Use Distance Education Software.

System Requirements for ETUDES

ETUDES works on any computer (PC or Mac), however, a few minor adjustments may be necessary to ensure that your online course functions properly on your computer. Please carefully review the ETUDES system requirements before your course begins.

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Students

Home » Help Center » Students



West Los Angeles College Distance Learning Site:

<http://www.wlac.edu/online/login.asp>

Help and FAQ'S

<http://etudes.org/help/students/>

CONNECT LOGIN: SEE PAGE 1 OF THIS SYLLABUS

ANOTHER SPECIAL NOTE

Best Wishes for a Semester of Fun and Learning!