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COURSE SYLLABUS²

Course Title: **ACCOUNTING 002, INTRODUCTORY ACCOUNTING II**
(Online) – (UC: CSU) 5.00 units

Semester: **Spring, 2017**

Location: West Los Angeles College, *Online*

Class Dates: Monday, **March 06, 2017** to Sunday, **June 04, 2017**

Instructor: Ana R. Valdivia, CPA

Contact Info: valdiva@wla.edu and anaval.08@gmail.com

Note: Email Subject Line should begin with
“WLAC, ACCTG 002”

Office Hours: By appointment only

Required Readings/Textbook:

Financial & Managerial Accounting
Information for Decisions
(CUSTOM COMBO) W/CONNECT PLUS & LEARN SMART
Wild, Shaw, Chiappetta
Sixth Edition
McGraw-Hill Education
ISBN: 978-0-07-802576-1
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Recommended Readings: (To be determined and posted via Etudes Announcements)

Course Description

¹ Image courtesy of Google Images.

² Subject to change at the sole discretion of the instructor.

Accounting principles and procedures relating to partnerships and corporations, accounting for manufacturing, cost accounting, branch and department accounting, interpretation of financial statements, supplementary statements, data processing and management controls are covered. This course is acceptable for Management 1B credit at UCLA. (PREREQUISITE: Accounting 1 or Accounting 21 and 22 with a grade of "C" or better.)

Goals and Objectives

Upon completion of this course the student will have the ability to:

1. Identify characteristics of Corporations and their organization.
2. Describe the components of stockholders equity and explain the characteristics of both common and preferred stock.
3. Understand the distribution of dividends, the recording of treasury stock transactions and ratio analysis.
4. Compare bond financing with stock financing using present value computations. Assess debt features and their implications.
5. Identify the different classes of investments in securities.
6. Record transactions listed in foreign currency and rates of exchange between currencies.
7. Prepare and interpret the statement of cash flows.
8. Analyze and interpret financial statement information to better understand company performance and financial position.
9. Describe the major characteristics of managerial accounting and the reporting of manufacturing activities.
10. Record the flow of costs of material, labor, and overhead in a cost accounting system.
11. Apply cost, volume and profit analysis for managerial decision making.
12. Understand the importance of budgeting in planning future business activities.
13. Evaluate tools and procedures used in making managerial decisions.
14. Explain and apply the principle objectives and practices of proper internal control and/or evaluate ethical standards in a given business situation.

Institutional Student Learning Outcomes

Critical Thinking, Quantitative Reasoning, Technical Competence, and Ethics.

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Student Learning Objectives (SLOs)

1. Understand the basic premise of managerial accounting.
2. Understand the components of cost.

Grading

Course grades will be based on completion of assignments as follows:

Reading, Learn Smart modules, and homework (HW) will be assigned for each chapter. Each LS module will be worth 5 points. A **total of 60 LS module points** will be available throughout the course.

The number of HW questions per chapter will vary; completion of the entire HW assignment will earn you 100 points per chapter. A **total of 1,202 HW points** are available in the course. 2 of the HW points will be earned for the completion of an Intro & Ice-breaker assignment to be posted directly to the discussion board in Etudes. This is to encourage “classroom discussion” as this is a virtual environment.

7 exams will be administered during the semester. With the exception of the first and last exams, all other exams will test two chapters at a time. Each chapter tested will be worth 25 points. (There are a total of 12 chapters that will be covered in this course.) Thus, throughout the semester you will be able to earn a **total of 300 exam points**.

Grading Scale, based on the combined total of the above, is as follows:

A = 90% - 100% (1,406 and above)

B = 80% - 89% (1,250 – 1,405 pts)

C = 70% - 79% (1,093 – 1,249 pts)

D = 60% - 69% (937 – 1,092 pts)

F = 50% - 59% (936 pts or less)

Based on the above, a total of 1,562 points are available throughout the semester.

- **Note: Exam make-ups will not be granted; no exceptions.**
- Any other extra credit points will be granted only at instructor’s discretion. However, extra credit will not replace any of the scheduled exams.
- Please note that **ALL COURSE GRADES ARE FINAL**.

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Basic Class Rules

1. Common courtesy and respect towards others. Yes, this applies even in an online class. Please always remember the golden rule:
Treat others as you would be expected to be treated.
2. It is the student's responsibility to notify the instructor of any emergencies, etc.
3. **It is the student's responsibility to formally drop the class if you don't think this is a good match, good timing, etc. Please refer to the college catalog regarding attendance procedures and exclusion policies of the college.**
4. Make your best effort. Study. The amount of time you spend studying is the sum of your study habits, the grade you desire and how you use your time.
5. I'm always available to answer questions or, at a minimum, help you find answers – don't hesitate to ask!
6. Resources available include: the library for quiet, focused studying and tutoring at no cost in the LRC.

Etudes / McGraw-Hill Connect / & More on HW and Exams

Homework assignments will be issued for each chapter; these will be located on McGraw-Hill's Connect website (*course link to be provided via Etudes*).

All homework is to be completed in Connect Online and submitted via the **Etudes** website at <https://myetudes.org/portal>.

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.

Late Work & Make-up Exams

Late work will not be accepted – No Exceptions. Exams cannot be made up – No Exceptions. The due dates assigned to each homework and/or exam assignments will be provided on the first day of class. All work must be submitted by its due date.

On occasion, assignments and/or due dates are subject to change but only at the discretion of the instructor.

Academic Policies

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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.

Closing Comments

It is my sincere hope that this class offers a comfortable learning environment for all, that each of you enjoy the material, and that you learn information that you find useful for your future career, educational goals, /or your own personal knowledge.

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