

**COURSE SYLLABUS AND SCHEDULE**

Welcome to the Fun Course!

**COURSE SYLLABUS AND SCHEDULE**

Subject to Change

**ACCOUNTING 1 SPRING 2017**

Section 0108, Room CE-205

Mondays and Wednesdays, 2:30 pm through 5:00 pm

**WEST LOS ANGELES COLLEGE LORENZO  
YBARRA, CPA, MBA  
ASSISTANT PROFESSOR**

**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 310-2874560. The Connect code may be purchased separately from the publisher. The publisher’s “Connect” help line is 800-331-5094.

**HOMEWORK AND WEBSITE FOR THIS CLASS:**

<http://connect.mheducation.com/class/ybarraaccounting-one-section-0108-spring-2017-wlac-mw>

**INSTRUCTOR CONTACT:**

[ybarra.college@earthlink.net](mailto:ybarra.college@earthlink.net) E-mail—begin subject line with WLAC  
Office Hours: as posted and by appointment Office: Room CE-213.

**REQUIREMENTS:**

Learning; familiarity with this Course Syllabus and Schedule;  
homework; interest; participation and classroom discussion;  
attendance (unless excused); alertness to announcements; written  
examinations; quizzes; and two classroom presentations

Supplies: Textbook, lots of paper, pencils, eraser, Scantron  
Forms No. 882-E (**every meeting**), calculator (optional)

**No communication device or electronic gadget in operation** during  
class except for a simple calculator or by specific permission

**BUDDY SYSTEM (you may have more than one buddy):**

My buddy: _____	My buddy: _____
↓	↓
Work tel.: _____	Work tel.: _____
↓	↓

**COURSE SYLLABUS AND SCHEDULE**

Home tel.: \_\_\_\_\_

Home tel.: \_\_\_\_\_

**W.L.A.C. STUDENT LEARNING OUTCOMES (SLOs)****A, B, C AND J ARE THE PRIMARY SLOs**

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 be expected to comment on their understanding of the effectiveness of such reports. The class presentation projects are especially designed 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 and expected to comment on various case examples of the individual meeting the opportunistic and challenging situations found in education, the community, career paths, government regulation and other attributes.*

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**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 that may have different answers depending upon the target impact on society, and the student will be asked to comment on the quality of the impact.***

**F. TECHNICAL COMPETENCE:** The utilization of the appropriate technology available for situational needs. ***The classroom will use available college technology to expose the students to currently available technology. The students will study various available technologies. In addition, the students will be asked to comment in class participation on these, other available and envisioned technologies.***

**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 classroom participation and the likely resulting differing attitudes to business practices (especially international business practices).***

**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 and comment on the ethical presentations offered by the textbook, and to comment on ethical issues arising from classroom participation and the classroom presentations.***

**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 engage in discussions regarding 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***

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*general business. Further, the students will apply those formulae in their homework and classwork problem-solving assignments.*

**FORMAL ACCOUNTING 1 SLOs**

**SLO #1.** Complete an accounting cycle for a sole proprietorship according to Generally Accepted Accounting Principles (GAAP).

**SLO #2.** Generate and record payroll and payroll-related liabilities in accordance with state and federal laws and regulations.

**ASSESSMENT.** Our objective is to achieve at least a 70% success rate with the Accounting 1 SLOs. You will be assessed on these SLOs in the relevant topical exams and you should include knowledge of these SLOs in your class presentation projects as appropriate.

**SPECIFIC COURSE OBJECTIVES  
PROMOTING THE STUDENT LEARNING OUTCOMES**

To explain the basic concept of GAAP and to explain the basic GAAPs, including comparisons to IASB-IFRS

To explain the basic concept of an equation and to understand the basic accounting equation and the recording system used therein, including application of the General "Topical Organization, Accounting 1" below

To create, read, understand and analyze the basic financial statements from the perspectives of general reporting

To create, read, understand and analyze the basic explanatory notes found in a complete set of financial statements to the extent 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

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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

**COURSE SYLLABUS AND SCHEDULE****GENERAL TOPICAL ORGANIZATION, ACCOUNTING 1**

- A. Accounting basics: accounting environment, financial statements, GAAP, business structures, assets, liabilities, equity, revenue, expenses
- B. Recording and reporting systems
- C. Merchandise inventories, cash, internal controls, receivables, working capital
- D. Long-term assets and their disclosure and accounting, current liabilities (including payroll), investments and international operations
- E. Present value (or time value) of money, long-term liabilities,
- F. Corporations, cash flows and sundry managerial issues
- G. **Special issues:** special accounting issues of great interest to the general class

**PASSING GRADE AND COURSE GRADE REQUIREMENTS**

**SPECIAL NOTE REGARDING PASSING:** As part of the testing process to determine a student's learning outcome, REGARDLESS OF POINTS OR OTHER STANDING IN THE CLASS, FULL PARTICIPATION IN THE FINAL EXAM **AND** THE CLASSROOM PRESENTATION PROJECTS IS REQUIRED TO PASS THIS COURSE. Further, the course grade cannot be more than one grade level above the final exam's result.

**SPECIAL NOTE REGARDING PARTICIPATION AND DEADLINE**

**YOUR DISCUSSION OF THE MATERIAL IS WELCOMED AND POTENTIAL SCHEDULE ADJUSTMENTS:** The more the classroom time can be devoted to your questions, the more the class will become your customized class. An intention is for the classroom time to be a discussion experience and enrich the learning experience not available in the textbook—especially to address your concerns of various accounting topics. **We should have fun;**

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*learning is rewarding and fun!* TO PROMOTE THE STUDENT LEARNING OUTCOMES, TO ACCOMMODATE YOUR QUESTIONS, AND TO PROMOTE AN EXCELLENT CLASSROOM EXPERIENCE AND OTHER FACTORS, THE DISCUSSION OF HOMEWORK OR TOPICS MAY OCCUR DIFFERENTLY THAN HEREIN SCHEDULED. HOWEVER, THE COURSE IS OVER AS OF THE DATE AND TIME OF THE SCHEDULED FINAL EXAM. NOTHING WILL BE ACCEPTED AFTER THIS DEADLINE. **Students not understanding this notice must state so in writing to the instructor before the end of the second class.**

**WLAC ACCOUNTING 1 SCHEDULE SPRING 2017 SECTION 0108**

Class meets Mondays and Wednesdays

HO=Handout(s) IA=InterActive/Practice LS=LearnSmart HW=Homework

<b>WEEK</b>	<b>BEGINNING</b> of Week Monday Date 2017	<b>CHAPTER</b> <b>Reading and</b> <b>Preparation</b> <b>Includes HO,</b> <b>Appendices</b>	<b>Chapter</b> <b>ASSIGNMENTS</b> to Be Completed <b>HW</b>	<b>EXAM on</b> <b>Chapters—</b> As to be announced *	<b>ENDING</b> of Week Sunday Date 2017
i	Feb. 6	1 Basics	1		Feb. 12
ii	Feb. 13	2 Transactions	2 Also "Our Store"		Feb. 19
iii	Feb. 20	3 Adjustments	3 (Class on Wed. only)		Feb. 26
iv	Feb. 27	4 Merchandising	4	#1: 1,2,3	Mar. 5
v	Mar. 6	5 Invty., COGS	5		Mar. 12
vi	Mar. 13	6 Cash and control	6		Mar. 19
vii	Mar. 20	7 Receivables	7	#2: 4,5	Mar. 26
viii	Mar. 27	8 Long-term assets	8		Apr. 2
ix	Apr. 3	School holiday	No classes this week		Apr. 9
x	Apr. 10	Apx. C Invts., Int'l	Apx. C	#3: 7,8,C	Apr. 16
xi	Apr. 17	9 Current liabs.	9		Apr. 23
xii	Apr. 24	Apx. B Present value	Apx. B		Apr. 30

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xiii	May 1	10 Long-term liabs	10	#4: 9,B,10	May 7
xiv	May 8	11 Corporations.	11		May 14
xv	May 15	12 Cash flows	12	#5: 11,12	May 21
xvi	May 22	Review for FINAL All material			May 28
xvii	May 29	<b>Final Exam</b> on Wed., May 31 2:45-4:45 p.m.	No class on Mon. Class ends on May 31	FINAL EXAM WED. IN CLASS: 1- 12,B	June 4
xviii	June 5	Graduation this week—date to be announced	CONGRATULATIONS!		

\* 3-day online exams: Days 1 and 2 of the exams are regular days; Day 3 is a “grace” day at your own risk.

The above assignments are in the Connect system of the textbook.

The IAs and LSs are in your Connect account as additional practice resources. These are not graded.

**QUIZZES MAY BE ADDED FROM TIME TO TIME—PAY ATTENTION TO ANNOUNCEMENTS.**

### **CRITICAL NOTICES**

**CHAPTER PACING.** IN GENERAL, EACH CHAPTER WILL BE DISCUSSED PRIOR TO YOUR BEING REQUIRED TO SUBMIT THE HOMEWORK. EACH CHAPTER IN THE TEXTBOOK WILL BE COVERED AT THE PACING OF APPROXIMATELY ONE OR TWO CHAPTERS EACH WEEK. THE RECOMMENDED WEEKLY HOMEWORK TIME IS TEN HOURS MINIMUM FOR MOST STUDENTS. YOU ARE REQUIRED TO COMPLETE THE READING BEFORE THE BEGINNING OF THE CLASSROOM DISCUSSION DATE IN THE SYLLABUS. **PLEASE TAKE NOTE OF ANY CHANGES TO THIS SYLLABUS.**

**CLASS REGISTRATION AND CRITICAL DATES.** THE STUDENT MUST PROVIDE THE INSTRUCTOR WITH PROOF OF CLASS ENROLLMENT AT ANY TIME. THE STUDENT IS RESPONSIBLE FOR PROPER ENROLLMENT IN THE CLASS. THE LAST DAY TO DROP WITHOUT A PENALTY (NO FEE, NO “W”) IS FEBRUARY 16. THE LAST DAY TO DROP WITH A “W” IS MAY 5. VERIFY THESE DATES WITH THE ADMISSIONS OFFICE. **THE INSTRUCTOR IS NOT RESPONSIBLE FOR ENROLLMENTS OR DROPS.**

**HOMEWORK PROCEDURES—EXAMINATIONS.** HOMEWORK IS DUE AS INDICATED IN THE SCHEDULE--THERE WILL BE NO SPECIAL CALL FOR HOMEWORK. ALL HOMEWORK 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. YOU ARE RESPONSIBLE FOR READING AND PREPARING THE MATERIALS. HOMEWORK IS RATED AT 200 GRADING POINTS; A CHAPTER MUST BE 80% COMPLETE TO BE COUNTED.

**IMPORTANT CLASSROOM PROCEDURES.** EXAMINATIONS AND QUIZZES MAY BE WRITTEN, BE ON CONNECT (ON-LINE), USE SCANTRONS OR BE ORAL. QUESTIONS MAY BE MULTIPLE CHOICE, ESSAY, MATCHING ETC. HOMEWORK SUBMITTED MUST BE ORIGINAL. **BRING CURRENT TOPICS TO CLASS FOR DISCUSSION.** NO ELECTRONIC DEVICES OR GADGETS, UNLESS APPROVED BY THE

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INSTRUCTOR, MAY BE USED DURING CLASS TIME EXCEPT A SMALL SIMPLE CALCULATOR. THIS INCLUDES THE NO CELLPHONES AND NO TEXTING DURING CLASS. ALSO, NO GUM CHEWING NOR SMOKING IN CLASS.

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.

**SPECIAL NEEDS.** ANY STUDENT REQUIRING SPECIAL NEEDS SUCH AS FOR ACCESS, HEARING, VISION, ISOLATION, SPECIAL ATTENTION ETC., MUST REGISTER SUCH NEED WITH THE APPROPRIATE OFFICE, SUCH AS DISABLED STUDENT SERVICES OR ACADEMIC AFFAIRS. THE INSTRUCTOR IS NOT RESPONSIBLE FOR DIRECTLY PROVIDING THE SPECIAL NEEDS.

**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 OR 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 FOR THE PURPOSE OF ENHANCING ONE'S GRADE.

**OFFICE HOURS.** Room CE-213; **as posted and by appointment**

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**DISABILITY ACCOMMODATION STATEMENT.** STUDENTS WITH A VERIFIED DISABILITY WHO MAY NEED A REASONABLE ACCOMMODATION(S) FOR THIS CLASS ARE ENCOURAGED TO NOTIFY THE INSTRUCTOR AND CONTACT THE DSPS OFFICE OR THE OFFICE FOR SPECIAL SERVICES AS SOON AS POSSIBLE. 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 APPENDIX. IT IS STRONGLY RECOMMENDED THAT THE FOLLOWING RESOURCES FOUND AT THE END OF EACH CHAPTER ARE STUDIED: QUICK CHECK, DECISION MAKER, DECISION ETHICS, KEY TERMS, AND THE MULTIPLE CHOICE QUIZ. THE ANSWERS ARE IN YOUR TEXTBOOK. IN ADDITION, THE DISCUSSION QUESTIONS FOUND AT THE END OF EACH CHAPTER SHOULD BE OF INTEREST.

**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 MEMBERS IS OBLIGATED TO CONTRIBUTE TOWARDS ANY OF THE EXPENSES OR ITEMS.

## ***CLASSROOM PRESENTATION PROJECTS***

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Each student is responsible for two presentations. *The FIRST presentation may be from a topic in List II or III. The first presentations are only oral and are limited to three minutes. A discussion period following each oral report is limited to five minutes.*

The SECOND presentation may be from a topic from List I or List III. The second presentation is to be both written (printed) and presented orally—NO handwritten submissions. Written reports are limited to two pages outside of the cover page. The oral portions are limited to three minutes. A discussion period following each oral report is limited to five minutes. *The second presentation MUST give due regard to at least one of the ~~Student Learning Outcomes~~ or one of the specified ~~Course Objectives~~, both delineated in this syllabus.*

The presentations are to be specific to a point and short--brevity and timing will be important. A topic may be chosen by the student upon approval by the instructor. **THE PRESENTATIONS ARE REQUIRED TO SATISFACTORILY COMPLETE THE COURSE—REGARDLESS OF THE GRADE.**

## **LIST I: TEXTBOOK TOPICS FOR STUDENT PRESENTATION**

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Each student is to prepare a short presentation on an assigned textbook topic to the class. Additional material (e.g. other textbooks, academic research, experience) may be used.

Accounting	Jobs in accounting	SOX
Users of accounting information	Bookkeeping	Significance of ethics in accounting
GAAP	IRFS-IASB	AICPA
SEC	FASB	LLC
Entity	Three basic types of entities	Revenue
Cost principle	Expense	Equity
Asset	Liability	Examples of equity
Examples of assets	Examples of liabilities	Statement of changes in owners' equity
Income statement	Balance sheet	Expenditure
Going concern	Monetary unit assumption	An account
Transaction	Accounting equation	General journal
Source document and examples	Debt ratio	Credit
Ledger (multiple applications)	Journal	Reversing entry
Special journal	Debit	Accrual
T-account	Journal entry and general journal entry	A year (in accounting)
Adjusting entry	Fiscal period-year	Inventory
Accounting cycle	Cost elements (three)	Weighted average (inventory)
Credit terms	LIFO	Non-current cash
FIFO	NIFO	Heavy machine example
LCOM/LCM	Inventory losses or shrinkage	
Mailroom internal control		

**LIST II: GENERAL TOPICS FOR STUDENT PRESENTATION**

<b>A</b>	<b>B</b>
<b>Business Practices Observed in a Foreign Setting</b>	<b>Personal Business Experience or Observation (United States or Foreign)</b>

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Efficiency	Hiring process
Concept of the contract	Benefits, e.g. guarantees, holidays, health coverage
Methods of settlement	Employee-boss relations
Service to the customer	Accomplishments
Legal differences	Guidance on profitability
Personnel relations	Raising capital
Financial statements	Financial statement preparation
Credit (loans, borrowing)	Business environment (setting)
Business environment (setting)	Hours of operation
Credit card and cash purchases	Vacation practices
Official ledger	Automobile "Lemon Law"

**LIST III: SPECIFIC TOPICS FOR STUDENT PRESENTATION**

1. Accounting for pending litigation
2. Accounting shown in movies or mentioned in songs
3. Latin (or French) in accounting terminology (10 items maximum)
4. Consumer fees by credit card, telephone and other companies
5. Bank fees on consumer or commercial bank checking accounts
6. Accounting history (e.g. Roman, Assyrian, Chinese, guilds etc.)
7. Trends in upper executive compensation
8. Interplay of interest and principal regarding fixed payments
9. Popular professions for accountants other than accountancy
10. Trends in international accounting standardization--IFRS
11. Trends in United States GAAP
  
12. A flat-rate federal income tax (pros, cons or both)
13. Recent fraud cases (publicly reported)
14. Sales-use tax issues (especially in California)
15. Taxes other than income and sales-use
16. Basics of motion picture revenue accounting
17. Famous business cases: "Western Electric, Hawthorne Plant"
18. Famous auditing cases: "Wesson Oil, PriceWaterhouse audit"
19. Hidden price increases
20. Internal control failure--specific fraud experience
21. Cash back on credit card purchases--how it works or doesn't
22. A textbook topic (separation of duties, revenue recognition, reversing entries, group asset cost allocation etc.)

**CLASSROOM PRESENTATION PROJECT COVERSHEET**

Semester \_\_\_\_\_ Accounting \_\_\_\_\_

Circle one: List I List II List III Other

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**Student:** \_\_\_\_\_

**Topic and Point:** \_\_\_\_\_

Presentation Date: \_\_\_\_\_

**A PRESENTATION TO THE CLASSMATES**

**METRICS OF EVALUATION**

ORAL PRESENTATION

WRITTEN PRESENTATION

USEFUL INFORMATION

SLO or Objective \_\_\_\_\_

ACCOUNTING RELEVANCY

PRIMARY CURRENT SOURCE (ATTACH)

PRESENTATION POINT MADE (INCLUDING REASONING)

Use copies of this page for your actual presentation report coversheets. A completed coversheet is mandatory to receive a grade.

**SPECIAL VOCABULARY LIST  
TO BE MAINTAINED ON AN ONGOING BASIS**

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accounting_____	fiscal_____	asset_____	well_____
lend_____	calendar_____	liability_____	good_____
loan_____	interim_____	equity_____	soup du jour_____
GAAP_____	corporation_____	depreciation_____	<i>diur - jour</i> _____
articulate_____	parent company_____	FICA_____	journal_____
year_____	subsidiary co._____	FIFO_____	ledger_____
accrue_____	LIFO_____	NIFO_____	subject_____
equation_____	conservatism_____	SAYSO_____	predicate_____
cost_____	expense_____	(length of a)	
Caboose Theory_____	Mushroom Theory_____	year_____	IFRS_____
Second Mouse Theory_____	Greater Fool Management_____	3-line Heading_____	wealth sources_____
unearned_____		Golden Rule of ledger_____	subsidiary Theory_____
amortization_____	depletion_____	revenue_____	awesome_____
you know_____	like_____	anda_____	inc. vs. ink_____
e.g._____	i.e._____	parts of speech_____	financial stmts._____
NBV_____	FOB_____	EOM_____	LCOM_____
rounding_____	base of 10_____	base of 60_____	base of 2_____
contra account_____	augmentive account_____	net carrying value or NCV_____	net book value or NBV_____
ordinary annuity_____	annuity due_____	activity-based annuity_____	costing or ABC_____
octarious (med.)_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**GRADING COMPONENTS**

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Homework (on Connect)	200 pts
Interim exams, best four of five, @100 points	400
Final examination	150
Classroom presentation projects, @25	50
Quizzes (estimated)	50
Classroom participation	100
"Our Store" classroom project	<u>50</u>
Total semester	<u>1,000</u> pts.

**NOTE:** Besides points several items need to be completed to pass the course, including the classroom presentations and the final exam.

**FINAL LETTER GRADING BASED ON 1,000 POINT****S****(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**

HOMEWORK: 1 2 3 4 5 6 7 8 C 9 B 10 11 12 TOTAL \_\_\_\_\_  
 "OUR STORE" (OS) \_\_\_\_\_

EXAM 1 \_\_\_\_\_ EXAM 2 \_\_\_\_\_ EXAM 3 \_\_\_\_\_ EXAM 4 \_\_\_\_\_  
 EXAM 5 \_\_\_\_\_ QUIZ 1 \_\_\_\_\_ QUIZ 2 \_\_\_\_\_ QUIZ 3 \_\_\_\_\_  
 QUIZ 4 \_\_\_\_\_ QUIZ 5 \_\_\_\_\_ PROJ 1 \_\_\_\_\_ PROJ 2 \_\_\_\_\_

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***ANOTHER SPECIAL NOTE***

*Best Wishes for a Semester of Fun and Learning!*