

JACKSON COMMUNITY COLLEGE
PRINCIPLES OF ACCOUNTING I
ACCOUNTING 232
Winter 2009

Instructor: Randi R. Watts

E-Mail: wattsrandir@jccmi.edu

GENERAL INFORMATION:

JCC Catalog Description: ACC 232 PRINCIPLES OF ACCOUNTING II

This course is designed for business majors, accounting majors and transfer students. Learn the aspects of accounting unique to corporations followed by an introduction to managerial decision-making uses of accounting data utilizing current software. Topics include stocks, bonds, cash flow, cost accounting, break-even analysis, differential analysis, financial statements and budgeting. **Prerequisite: ACC 231**

Required Text Materials: Principles of Accounting 231 Warren Reeve Duchac text, 23e edition
ISBN-10:0-324-66296-3

www.thomsonedu.com/accounting/warren

Other Required Materials: basic calculator, Word, Excel, computer access

Methods to achieve objectives: online discussion, online notes, individual homework, quizzes, examinations, special projects and practical application of the text

How will ACC 232 work as an online class... You will work in weekly modules as assigned on this syllabus each week. During each week you will earn points for posting in discussion, completing unit quizzes and submitting homework.

JCC Associate Degree Outcomes (ADO's): The Board of Trustees of Jackson Community College has determined that all JCC graduates should develop or enhance certain essential skills while enrolled in the college. ADO #3 and #8 will be addressed in this course. ADO #3 represents student understanding of computational skills and mathematical reasoning, and ADO #8 represents student understanding of personal and ethical responsibility.

Center for Student Success: Students requiring special assistance (including those affected by the Americans with Disabilities Act) should contact the Center for Student Success at 517-787-0800. This is the first step in acquiring the appropriate accommodations to facilitate your learning.

Project Success Day: On Tuesday, 2/3/08, JCC classes are replaced with Project Success Day sessions. This is a special day of workshops and seminars with your college success in mind. You are strongly encouraged to attend.

COURSE INFORMATION:

Office Hours: You may e-mail me at one of the above addresses for private communications.

Class Meeting: On-line

Attendance: Attendance is always required for the purpose of interactive learning. Attendance is noted through a minimum of 5 (five) posts per week with at least three posts being a response to another classmates initial post to be counted toward participation (see additional info on participation below). Participation points will be assessed and are a calculated portion of your grade. See below:

Participation: Your involvement in class discussions determines the participation portion of your grade. *Discussion-*Your active involvement in our class discussion forum will directly correlate to how well you do with this online class. Use the forum regularly and frequently. I would recommend that you check in every day to see what's happening, what people are saying and to gauge where you are at with your assignments. You are required to post a minimum of 5 times per week at 2 points per post-post your initial post by Wednesday of each week. I will be posting comments and feedback in the forum area. This is where our class happens. A substantive post is one that does more than simply state "I agree" or "I disagree". A substantive post should be a well thought out response that adds value to the conversation. A substantive post can include a link to another source with a discussion of the material linked to.

What can I do to work toward a 4.0 in ACC 232...start with the textbook to get an overview of each chapter's topics and examples. Check discussion for instructor comments and hints. View the PowerPoint Lectures and complete the practice problems with the solutions before attempting your homework. Post and talk in discussion. Work on the homework before the weekend-don't wait until the last minute!

Late Assignments

Late assignments receive a 10% deduction for each day they are late. Assignments are late if they are not posted by midnight of the day they are due. Assignments that are more than 4 days late will not be accepted unless we have negotiated and mutually agreed upon an alternative submission date in advance. Unless an Incomplete grade has been granted, student assignments submitted after the last day of class will not be accepted.

Make sure you communicate any difficulties, which you feel may hamper your ability to complete your homework on time, with your instructor. This course builds on each week's learning activities, so you cannot afford to fall behind!

Complete your quizzes *after reviewing chapter material*. They will be available each week we do not have an exam. *You are only able to access the each quiz one time, so make sure you are prepared!* If you work through all of these steps for each week, you will do an excellent job with ACC 232.

What can I do to fail or do poorly with ACC 232...don't print the syllabus, don't read the syllabus, don't post in discussion, don't practice with the solutions, don't complete the homework on time, don't take the quizzes

What do I do first?..Log onto our Online Course and review the following very carefully: (1) syllabus, (2) instructions on submitting assignments, (3) PowerPoint Lectures, and (4) solution file for the alternative exercises. Then, come to discussion and talk about the week one activities and assignments.

Academic Honesty: Be careful not to plagiarize. Plagiarism is defined in The American Heritage Dictionary as "...using another's ideas as one's own..." All assignments related to this class are to be your own work. On page 15 of the 2008-9 JCC Catalog, academic honesty is defined as "...the ethical behavior that includes (students') producing their own work and not representing others' work as their own..." The consequences of academic dishonesty include failure for the assignment and/or failure in the course overall.

Homework: Homework will be assigned for each chapter of material and is required to be prepared using Microsoft Excel. All assignments are due at 11:59 pm on the due date. Each week's work should be completed on ONE Excel document, with each section or problem on its own sheet within that document. This should eliminate the need for zip files or multiple uploading of files each week.

Excel Template Files: There is an Excel template for each chapter. These templates are for you to use as you work through new ideas, terminology and problems in the textbook and are found online with the companion site for our textbook:

www.thomsonedu.com/accounting/warren. These templates and the auxiliary links found on this website are also an excellent tool for you to use in preparing for tests. Not all problems will have templates so you will be expected to know how to format financial statements from a blank page! *However, you may not use templates for more than one problem each week.* You must know how to set up spreadsheets on your own documents, so please use these templates as a guide only, as the majority of your work must be completed without templates.

Projects: You will complete 3 comprehensive problems:

Comprehensive Problem 4 – page 703

Nike, Inc. Problem-page 813

Comprehensive Problem 5-page 1081

Examinations: There will be 5 exams including 1 final exam and 4 tests covering about 3 chapters of material each. There may also be quizzes from time to time. The quizzes and exams will be activated each week and will be due on Sunday by 11:59 pm.

How to Submit Assignments: All assignments must be uploaded in Moodle by assignment title. Do not e-mail me your work unless you have contacted me first. Please call me directly at 812-7465 if you seem to be having any problems submitting work.

E-Mail/Computer Caution: Always sign your e-mails/posts with your first and last name. Always use the course # in the subject line of your e-mails. For example, Subject: ACC 232-DL1. Initial responses to discussion questions should be created in new messages under the question heading. Always submit homework for grading after posting to your student folder. **DO NOT EMAIL HOMEWORK...SUBMIT THROUGH STUDENT FOLDER IN EDUCATOR!!!!** Always save your work and have a back-up copy. Always ask questions and get help early with any computer related difficulty. I am here to help you!

GRADING POLICY:

I will post grades within 3 days of due date.

Requirements:		Grading Scale:		
Homework – 13 @ 10 points	130	4.0	A	93-100%
Tests – 4 @ 100 points each	400	3.5	AB	88-92%
Comprehensive Problem 4	100	3.0	B	83-87%
Comprehensive Problem 5	100	2.5	BC	78-82%
Nike, Inc. Problem	60	2.0	C	73-77%
Participation/Quizzes	110	1.5	CD	68-72%
Final Exam	100	1.0	D	63-67%
Extra Credit (20 Points Available)		0.5	DF	58-62%
Total Points Available	1000	0.0	F	0-57%

Note: This syllabus is not a contract: it is a plan for the course. Each course and each group of students is unique. We may do more or less work than is outlined above. Total points in the course will be altered to reflect the dynamics of you and our class.

A 2.0 or "C" is a passing grade. Only courses with passing grades count toward graduation. Other colleges transfer in only courses with passing grades. Many financial aid sources, including most employers, require passing grades. Earning less than a 2.0 in a class, results in the student not being able to participate in the next level of courses in a discipline which requires this course as a pre-requisite. If you attempt to register for the next course sequence and have not passed the pre-requisite course, you will be dropped from that class.

Course Resources

Principles of Accounting 231 Warren Reeve Duchac text, 23e edition

www.thomsonedu.com/accounting/warren

This website will be an important course resource. Honestly, the site is like a treasure chest of materials designed with student success in mind. Mark this site as a "favorite" on your computer and consider it your study buddy, study guide, and virtual TA (teacher assistant). Here's how to use it and what you will find...

- #1 Open the website above
Find the picture and title of our textbook "Accounting" (or search with ISBN#)
Find the red heading "Students"
Click on "Companion Site"

- #2 Select a chapter using the dropdown in the upper left hand corner
Find the following resources in the left hand toolbar:

- E-Flashcards
- List of terms and definitions
- Practice quiz
- Excel templates for most problems
- Other downloads

www.jccmi.edu (Online Classes / Moodle)

Please refer to Moodle for:

Grades

Announcements and Assignments
Practice Problem solutions
Other files for our course

	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7
Week 1	1/12/2009	1/13/2009	1/14/2009	1/15/2009	1/16/2009	1/17/2009	1/18/2009
Ch. 12/13 Read p. 532-595	Post Bio	DQ-SA 12-1, 13-1,13-2:respond to any or all on forum	Initial Response to DQ due	<i>For your DQ questions-remember you must respond initially at least once, and then reply to others with at least 4 more substantive posts</i>			PR 12-3A, 12-6A and 13-5A due at midnight
Week 2	1/19/2009	1/20/2009	1/21/2009	1/22/2009	1/23/2009	1/24/2009	1/25/2009
Ch. 14 Read p.617-638	DQ-SA 14-1, 14-2 on Forum		Initial Response to DQ due				PR 14-1A and 14-4A due at midnight
Week 3	1/26/2009	1/27/2009	1/28/2009	1/29/2009	1/30/2009	1/31/2009	2/1/2009
Ch. 15 Read p. 657-681	DQ-SA 3-1, 3-5 Forum		Initial Response to DQ due				PR15-3A and 15-4A due at midnight
Week 4	2/2/2009	2/3/2009	2/4/2009	2/5/2009	2/6/2009	2/7/2009	2/8/2009
EXAM		PROJECT SUCCESS DAY	Initial Response to DQ due	Begin work on Comp Problem #4 at end of Ch. 15-p. 703			Exam Due at Midnight
Week 5	2/9/2009	2/10/2009	2/11/2009	2/12/2009	2/13/2009	2/14/2009	2/15/2009
Ch. 16 Read p.710-733	DQ-SA 16-1/16-3 Forum		Initial Response to DQ due				PR 16-3A and 16-4A due at midnight
Week 6	2/16/2009	2/17/2009	2/18/2009	2/19/2009	2/20/2009	2/21/2009	2/22/2009
Ch. 17 Read p. 762-789	DQ-SA 17-1/17-2 Forum		Initial Response to DQ due	Begin work on Nike, Inc.- p. 813			PR 17-1A and 17-4A due at midnight; Comprehensive Problem 4 due
Week 7	2/23/2009	2/24/2009	2/25/2009	2/26/2009	2/27/2009	2/28/2009	3/1/2009
EXAM			Initial Response to DQ due				Exam Due at Midnight
Week 8	3/2/2009	3/3/2009	3/4/2009	3/5/2009	3/6/2009	3/7/2009	3/8/2009
Ch. 18 Read p. 817-835	DQ-SA 18-1/18-2 Forum		Initial Response to DQ due				PR 18-2A and 18-5A due at midnight
Week 9	3/9/2009	3/10/2009	3/11/2009	3/12/2009	3/13/2009	3/14/2009	3/15/2009
SPRING BREAK							
Week 10	3/16/2009	3/17/2009	3/18/2009	3/19/2009	3/20/2009	3/21/2009	3/22/2009
Ch. 19/20 Read p. 854-922	DQ-SA 19-1/20-1 Forum		Initial Response to DQ due				PR 19-3A and 20-3A due at midnight
Week 11	3/23/2009	3/24/2009	3/25/2009	3/26/2009	3/27/2009	3/28/2009	3/29/2009
EXAM			Initial Response to DQ due				Exam Due at Midnight;
Week 12	3/30/2009	3/31/2009	4/1/2009	4/2/2009	4/3/2009	4/4/2009	4/5/2009
Ch.21 Read p. 390-431	DQ-SA 21-1/21-3 Forum		Initial Response to DQ due				PR 21-4A and 21-5A Nike, Inc. Analysis Problem due at midnight
Week 13	4/6/2009	4/7/2009	4/8/2009	4/9/2009	4/10/2009	4/11/2009	4/12/2009
Ch.22-23 Read p. 996-1063	DQ-SA 22-1/23-1 Forum		Initial Response to DQ due	Work on Comp Problem a#5-p. 1081			PR22-5A, 23-4A and 23-5A due at midnight
Week 14	4/13/2009	4/14/2009	4/15/2009	4/16/2009	4/17/2009	4/18/2009	4/19/2009
Ch.24-25 Read p.1086-1154	DQ-SA 24-1/25-1 Forum		Initial Response to DQ due				PR 24-5A,24-6A and 25-6A-due at midnight
Week 15	4/20/2009	4/21/2009	4/22/2009	4/23/2009	4/24/2009	4/25/2009	4/26/2009
Ch.26 Read p. 1179-1195	DQ-SA 26-1/26-4 Forum		Initial Response to DQ due				PR 26-5A and 26-6A; due at midnight
Week 16	4/27/2009	4/28/2009	4/29/2009	4/30/2009	5/1/2009	5/2/2009	5/3/2009
EXAM/ Review Week	Review and Wrap UP		Initial Response to DQ due	Any Extra Credit you choose to complete is due this week!!!			Exam Due at Midnight; Comp Problem #5 due
Week 17	5/4/2009	5/5/2009	5/6/2009	5/7/2009	5/8/2009	5/9/2009	5/10/2009
FINAL EXAM						Final Exam Due!!	
	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7

Extra Credit Option

AICPA Website Review:

1. Go to <http://www.startheregoplaces.com>
2. Click on each of the 6 buttons at the top and review each area
 - Today's CPA
 - CPA Skillset
 - Games
 - Colleges & Scholarships
 - Jobs & Internships
 - Members Area
3. When in "Games", select one game that you like best
 - The Turnaround Game
 - Catch Me If You Can
 - Catch Me If You Can II
 - Money Means Business
 - BizzFun
4. Play this game for a few hours until you earn a certificate of completion.
5. Prepare a 2 page paper responding to the following questions:
 - Q1. Name 3 things that you learned at this website.
 - Q2. Describe your professional goals and your plans to get there.
 - Q3. Review the game that you played. What was it? How was it? What did you learn from playing the game, etc.?

Make sure to attach you certificate of completion from the AICPA website.