MiraCosta College  
Accounting 201 – Financial Accounting (Hybrid)  
Instructor: Leslie Martin, CPA, CMA

Course Description
Transfer–level course for Business and Accounting majors focusing on the accounting process, financial statements and financial analysis. Required for the Accounting and Bookkeeping certificates.

Course Details
Semester: Spring 2015  
Section: 1273 (Hybrid format requires one classroom meeting plus a minimum of 2 hours of online work every week.)
Units: 4  
Dates: January 20 – May 22, 2015 (17 weeks)
Class Meeting Day/Time: Wed. 7:00 am – 8:55 am, plus minimum 2 hours weekly online.
Room: Oceanside, Room 4801
Blackboard Site: http://blackboard.miracosta.edu
Connect Support: www.mhhe.com/support or call 800-331-5094

Prerequisite: None.  
Advisory: Acct 101 Practical Accounting

Course Objectives & SLO’s
STUDENT LEARNING OUTCOMES: SLOs are statements of expectation that clarify what students should know and be capable of at the end of instruction as a result of a faculty’s interaction with them. For this class, the following are the expected SLO’s:
1. Analyze and record business transactions using double entry accounting method and in accordance with generally accepted accounting principles (GAAP).

Instructor Information
Instructor: Leslie Martin, CPA, CMA  
E-mail: LMartin@miracosta.edu (best way to reach me)  
Telephone: (858) 603-0652  
Office Hours: After class or by appointment.

My preferred method of communication is e-mail. I try to respond to all messages within 48 hours. Make sure that your name is included in the message. An email address is not enough!

Course Materials
REQUIRED TEXT AND RELATED MATERIALS:

- Financial Accounting Fundamentals, Wild/Shaw/Chiapetta, McGraw-Hill Publisher, 4e edition, Chap 1-13; ISBN 9781259114212 (Note: this ISBN is the special MCC bookstore package which is a loose-leaf textbook and includes the Connect PLUS access code listed below. The college has negotiated a significant savings with this bundle.)

- Connect PLUS access code (includes e-textbook) for utilizing the on-line homework module. (This is included in the MCC bookstore package, but may be purchased separately.) If you are unsure if this course is for you, before opening the text during the first two weeks of class, you may sign up for a FREE TWO WEEK TRIAL in Connect. You MUST purchase the text bundle or Connect PLUS access code (with e-book) before the trial subscription expires.
Please note that with the MiraCosta special loose-leaf edition there is no bookstore buyback at the end of the semester. Once the shrink wrap is removed, the textbook is no longer returnable to the bookstore.

Other Requirements:
- A basic calculator. Cell phones are not allowed.
- #2 pencil & eraser;
- Scantron Form 882-E (for exams).
- Access to the internet and a current e-mail address in SURF. You will be using our online Blackboard site at http://blackboard.miracosta.edu.

Bring your calculator, pencil, paper, and text to every class meeting.

Technical Requirements for Online Courses: Review your hardware & software requirements here, and download the plug-ins and installers that you will need. https://www.miracosta.edu/instruction/distanceeducation/techrequirements.html

Contact the Student Help Desk about technical difficulties related to your computer hardware or software. Their phone number is 760-795-6655. http://www.miracosta.edu/apps/StudentHelp/

If you have technical difficulties with Connect Accounting, call their technical support line at 800-331-5094, or you can contact them through chat or e-mail at www.mhhe.com/support.

Course Content & Conduct

Course Philosophy and General Conduct
Together with your fellow students, we will establish a learning community. You are expected to ask for help and give help to your classmates on the Cyber Café or through small groups. However, all assignments, tests and quizzes are assigned as individual work and are required to be the individual student's original effort.

For class purposes, the week will begin on Sunday and end on Saturday - except for Week 1 which starts on the first day of the semester (Tuesday) and ends on that Saturday. Generally, all LearnSmart and Homework assignments will be due by TUESDAY (the day before the class meeting). All other work will generally be due by SATURDAY (the end of the week). If there is an exception to this pattern it is noted in the schedule. The deadline for submission is always 9:00 pm (computer system time) on the date the item is due.

You are encouraged to turn in your work early. Deadlines are firm, and late submissions are not accepted. Consult the Weekly Schedule (below) for specific assignments and due dates. Start early. Check Blackboard > Announcements regularly for changes to assignments or due dates.

You must log into the course web site and spend a minimum of 2 hours online each week. Expect to spend approximately 10-12 hours per week to learn the materials (equivalent to 2 hours of class meeting plus 8-10 hours of studying, assignments and homework each week.) This class requires a commitment to completing weekly readings and assignments. It is critical that you keep current in this course.

The Hybrid format puts a lot of responsibility on the student to learn the material and do the assignments. You are in charge of your study times and when you turn in your assignments (as long as it is before the deadline!) Manage your time well. During our regular class meeting, I will review homework and answer your questions about specific problems that you request. I will also go over key concepts and techniques that you need to learn for the upcoming homework. Please come to class prepared for the new material that we will cover.
It is important that we stay in touch throughout the semester. You should check your email, the Blackboard announcements and the Cyber Café on Blackboard regularly. I will post announcements and/or send emails about upcoming assignments or events. I will review the Cyber Café on most days and will respond to your questions within 48 hours. The Cyber Café is a threaded discussion board where you may ask for help or offer help to your classmates. Collaboration is encouraged here, and this is the place to post questions about the material or assignments. I am generally available after class for an “office hours” meeting. You can also reach me via telephone or email to discuss your concerns. If I get concerned that you are having attendance or performance issues, I will contact you and ask you to set up a meeting with me – either in person or electronically. All of these tools are available to us in this Hybrid class, even though our scheduled class times are limited. Remember that the most successful students are those who proactively contact their professors to ask questions and who advise the professor of any concerns or issues that may arise.

LearnSmart: This is accessed through Connect Accounting. You access Connect Accounting through Blackboard > Connect Assignments. The LearnSmart assignments for each chapter are required and have the same deadline as the homework. They are due before we cover the chapter in class to help you prepare for the new material. Warning: Many of the LearnSmart questions will have multiple correct answers that you must identify! LearnSmart assignments are worth 10 points each.

Homework: Homework assignments must be done on-line through Connect Accounting, and will be available starting at least 7 days before the deadline. You may submit the homework assignment multiple times before the due date, and your best score will be recorded. Answers to homework will be available online one hour after the deadline. Each homework assignment is worth 10 points.

Quizzes: Class quizzes will consist of multiple choice questions similar to LearnSmart and the homework, and will be given online through Connect Accounting. Quizzes are worth 10 points each. There is a 40 minute time limit. Quiz questions will generate randomly for each attempt. You may take a quiz twice, and your best score will be recorded. Quizzes will be available on Wednesday and the deadline is Saturday at 9:00 pm (computer system time) unless otherwise announced. Answers to quizzes will be available online one hour after the deadline. Each quiz is worth 10 points.

Exams: There will be two Midterms plus the Final exam. Each test will be worth 100 points. Exams will be given in class. The final exam must be taken in-class at the regularly scheduled exam time that is posted in the class schedule. Generally speaking, no make-up exams will be given. If you miss an exam because of a documented, unforeseen, and unavoidable emergency, it is your responsibility to contact me as soon as possible to see what arrangements (if any) can be made to make up the work.

DISCUSSION BOARDS: There are two kinds of Discussion Boards – graded & ungraded.

Ungraded Discussions: The "Cyber Café" is where students share their knowledge and questions with each other and help create a “learning community” within the class framework. This is an ungraded discussion board, but your posts are critical for the class and are considered when awarding participation points. The most successful classes have an active Cyber Café with many contributors.

Graded Discussions: The Most Valuable Classmate (MVC), and Feedback discussion boards are worth 5 points each. I will ask you for up to three nominations for MVC, with reasons why you nominated each person. Most students nominate those who made significant posts on the Cyber Café and those who helped them as part of a virtual or face-to-face study group. You get extra credit points for being nominated for MVC.

The Autobiography discussion board is worth 10 points if you include both an introduction and a picture of yourself. You will receive 5 points for your introduction without a picture of yourself.

There are 4 other graded discussion boards worth 10 points each that will be graded as follows:
- Full credit (100% of points): You expressed your ideas well, and it was clear that you had done some outside research and had given the topic some thought. You provided a link to other sources that you found interesting and thought your classmates would enjoy, or you shared your own
relevant experience with the topic. You made substantial comments on posts of at least 3 different classmates as well as making your own original post.

- Good (80% of points): Good job, but with a few deficiencies. You made substantial comments on at least 2 posts from different classmates. The following problems may have been present: Not supporting your opinions with data from outside sources or personal examples. Not including a link to an interesting outside source relevant to the topic. Spelling and grammar errors that could have been avoided if you used your spell-checker or did some proof-reading.
- Needs Improvement (50% of points or less): Your post was minimal or seemed to only repeat ideas that had already been posted by others. It does not appear that you did outside research or shared relevant experience. Commented on posts from fewer than 2 other classmates. There may be other problems as well.
- No Credit: If you don’t post before the deadline or don’t address the assigned topic, you will receive a zero for the assignment.

**Course Grading**

**Grading:** Grades will be determined based on points earned.

- Exams (3 @ 100 pts ea) 300
- Quizzes (13 @ 10 pts ea) 130
- Homework (25 @ 10 pts ea) 250
- LearnSmart (14 @ 10 pts ea) 140
- Discussion Boards (7) 60
- Comprehensive SLOs 50
- Attendance & participation 50
- Total Points 980

Final grade will be based on this scale:

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<tr>
<th>Grade</th>
<th>Percentage</th>
<th>Minimum Points Required</th>
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<tr>
<td>A</td>
<td>90.0%</td>
<td>882</td>
</tr>
<tr>
<td>B</td>
<td>80.0%</td>
<td>784</td>
</tr>
<tr>
<td>C</td>
<td>70.0%</td>
<td>686</td>
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<tr>
<td>D</td>
<td>60.0%</td>
<td>588</td>
</tr>
<tr>
<td>F</td>
<td>&lt;60.0%</td>
<td>&lt;588 Points</td>
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If you elect the pass / no pass option, you must score 70.0% or better to pass.

**Make-ups and late assignments:** There is no grace period or make-up for late assignments. Assignments must be turned in before the deadline to earn credit. Plan your time accordingly.

**IMPORTANT:** If you start feeling lost and are struggling with the material, e-mail me with your questions or concerns, and set up an office hours appointment. I will make an appointment to meet in person or talk over the phone or internet.

I want you all to do well in this class, but you need to take the initiative if you are having some difficulty with the material. Don’t wait until after an exam to tell me you’re having problems. Ask to meet with me after class or for office hours. Sign up for a tutoring session -- they are FREE at the Tutoring Center and online tutoring is also available! You can ask questions in Blackboard through the Cyber Café. Using the Cyber Café helps everyone because others are likely to have the same questions, and those who answer the questions also improve their learning. I also encourage you to study with other accounting students and to exchange contact information.

**Extra Credit:** Extra credit may be available from time to time. There will be a maximum of 40 extra credit points that can be earned during the semester. Additional information will be provided in class.
Course Rules & Expectations

Class Preparation & Participation: You are expected to read the upcoming chapter and complete the LearnSmart before our class discussions. Students are expected to bring their textbooks, along with paper, pencil and calculator to each class. Check Blackboard for Announcements & Cyber Café posts every time you log in. If you don’t participate in class or make regular posts on the Cyber Café, participation points will be reduced.

Attendance: Regular attendance for the full class period is important. If you are not in class (tardy/absent/leave early), then you are not participating, so participation points will be reduced. I track your class attendance and your online attendance. Excessive absences or failure to spend the required time online may result in you being dropped from the class. See the drop policy (below).

Deadlines: The deadline for submission is 9:00 pm (computer system time) on the date the item is due. Deadlines are firm, and late submissions are not accepted.

Cell Phones: Cell phones are to have the ringer turned off and should be put away while in class. Having a cell phone or other device in view during exams will be considered de facto cheating.

Classroom Behavior: Students are expected to be courteous and respectful of the instructor and each other. Do not engage in side conversations (including text messages, Facebook, etc.) during class.

If you must be absent: It is a good idea to obtain the contact information of at least two other students that you can ask for class notes and announcements that you missed. Check the online Blackboard regularly for Announcements or changes in assignments.

DROP POLICY: Students are responsible to complete all necessary paperwork if they decide to withdraw from class. The Instructor retains discretion to process a Withdrawal (Drop) for students WITHOUT ADDITIONAL NOTICE for lack of academic progress. The following are the most common (but not the only) indicators of lack of academic progress:

- During the first two weeks of the semester: Missing any class meeting; or not logging in for a minimum of two hours per week; or failing to turn in any assignment by the due date.
- One missed test (unless the instructor is notified of a documented, severe, unforeseeable, and involuntary reason).
- Missing more than **two** class meetings or failing to log on for the minimum two hours per week in two or more weeks at any time during the semester.
- **14** Days with no work turned in.
- Other lack of academic progress: a pattern of minimal effort, missed assignments, or low point scores that indicates that the student is not doing the work assigned for the class.

College Policies & Services

**Last Day to Add (Instructor permission required.) – January 30**
**Last Day to Drop Without a “W” Grade or to get a refund – January 30**
**Last day to file Petition for Degree/Certificate and to file for Pass/No Pass – February 20**
Spring Break – March 16-21.
**Last Day to Drop with a “W” Grade – April 23**

ACADEMIC INTEGRITY: All tests and assignments are to be the work of the individual student, unless specifically assigned as a group activity. Cheating or plagiarism of any kind will not be tolerated. This includes both those who give and those who receive answers. Plagiarism and/or cheating will result in zero points for the assignment for all who participated in the cheating, and you may be referred for additional discipline. See MiraCosta College’s Student Code of Conduct and Discipline Procedures for more information on this topic.
**TUTORING:** The Tutoring and Academic Support Center (TASC) and the Writing Center (WC) assist students by providing individual and group tutoring, WC drop-ins, and student success workshops. Services are free. Tutoring for this class is available by appointment, either at San Elijo (Building 100 - extension 7748), or in Oceanside (Building 1200 - extension 6682). For more information, go to [http://www.miracosta.edu/instruction/tutoring/index.html](http://www.miracosta.edu/instruction/tutoring/index.html) There is even e-tutoring available! Go to [http://www.miracosta.edu/instruction/tutoring/onlinetutoring.html](http://www.miracosta.edu/instruction/tutoring/onlinetutoring.html) to learn more about e-tutoring and to log into the e-tutoring website.

**CAREER SERVICES:** Career Services assists students and alumni to make informed, intentional career decisions. You will find resources to help you with resumes, job-search tips, on-campus jobs, internships and other information. They are located in Bldg. 3700 on the Oceanside campus. For more information, call (760) 795-6772 or go to [http://www.miracosta.edu/instruction/careerservices/index.html](http://www.miracosta.edu/instruction/careerservices/index.html).

**LIBRARY RESOURCES:** The MiraCosta College faculty librarians assist students with their research questions, whether academic or personal. Students may obtain assistance from librarians in person or online. More information regarding the library may be found at their webpage: [www.miracosta.edu/library](http://www.miracosta.edu/library).

**ACADEMIC ACCOMMODATION:** Students with disabilities, whether physical, learning, or psychological, who believe that they may need accommodations in this class, are encouraged to contact Disabled Students Programs & Services as soon as possible to ensure that such accommodations are implemented in a timely manner. Their phone number is (760) 795-6658 and they are located on the Oceanside campus in Building 3000-Student Services, Room 3009, adjacent to Parking lot 3C.

**INCOMPLETE or “I” GRADES:** Students seeking an “Incomplete” grade must consult with the instructor in person no later than the week prior to finals. Incompletes will only be considered for emergency or other unforeseeable justifiable reasons at the end of the term, and only upon agreement of clear conditions for completing coursework. Incompletes are rarely granted and only if the emergency or other unforeseeable justifiable reason occurs after the date for dropping the class. Work, vacation, family concerns, class schedules, time management problems, and other normal issues all students encounter do not qualify.

**PASS/NO PASS GRADING OPTION (for graded classes):** You have the option to choose Pass/No Pass grading for this class. If you choose this option, you must submit a Petition for Pass/No Pass to Admissions & Records before 30% of the class has elapsed. This option for grading is nonreversible once selected. The petition form is available online, or from Admissions & Records. Students planning to transfer should consult with a counselor before opting for Pass/No Pass to ensure this option is accepted by their intended transfer institutions.
<p>| <strong>Week 1</strong> | 1/20 -1/24 | Chapter 1 Introduction, FAQs | Read Syllabus and Ch 1 before class. Register for Connect Accounting Start Ch 1 LearnSmart (LS). Start Ch 2 LS. Introduce Yourself Discussion Board - due 1/24 | 10 pts |
| <strong>Week 2</strong> | 1/25-1/31 | Chapter 1 &amp; 2 Ch 1 HW | Read Ch 2 before class. Start Ch 3 LS. Complete Ch 1 LS &amp; Ch 2 LS-- due 1/27 Submit Ch 1 HW – due 1/27 Quiz Ch 1 1/28-31 Last Day to Add or Drop with refund – Fri 1/30 | 20 pts 20 pts 10 pts |
| <strong>Week 3</strong> | 2/1-2/7 | Chapter 2 &amp; 3 Ch 2 HW | Read Ch 3 before class. Start Ch 4 LS. Complete Ch 3 LS - due 2/3 Submit Ch 2 HW - due 2/3 Quiz Ch 2 2/4-7 | 10 pts 20 pts 10 pts |
| <strong>Week 4</strong> | 2/8-2/14 | Chapter 3 &amp; 4 Ch 3 HW | Read Ch 4 before class. Start Ch 5 LS Complete Ch 4 LS - due 2/10 Submit Ch 3 HW - due 2/10 Quiz Ch 3 2/11-14 Lincoln’s Day 2/13 – college closed thru 2/16 | 10 pts 20 pts 10 pts |
| <strong>Week 5</strong> | 2/15-2/21 | Chapter 4 &amp; 5 Ch 4 HW | Read Ch 5 before class. Complete Ch 5 LS - due 2/17 Submit Ch 4 HW - due 2/17 Quiz Ch 4 2/18-21 Ethics Case Discussion Board – initial post due 2/17, comments by 2/21 Review for Test Washington’s Day 2/15-16 – college closed Petition for degree/certificate due Fri 2/20 | 10 pts 20 pts 10 pts |
| <strong>Week 6</strong> | 2/22-2/28 | Midterm #1 | Start Ch 6 LS. <strong>Midterm (in class) Ch 1-4 2/25 (Wed)</strong> Ethical Leadership Discussion Board – initial post due 2/24, comments due 2/28 | 100 pts 10 pts |
| <strong>Week 7</strong> | 3/1-3/7 | Chapter 5 &amp; 6 Ch 5 HW | Read Ch 6 before class. Start Ch 7 LS Complete Ch 6 LS - due 3/3 Submit Ch 5 HW – due 3/3 Quiz Ch 5 3/4-7 Start research for Internal Controls Discussion | 10 pts 20 pts 10 pts |</p>
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| **Week 8**| 3/8-3/14          | Chapter 6 & 7  
Ch 6 HW  
Read Ch 7 before class. Start Ch 8 LS  
Complete Ch 7 LS- due 3/10  
Submit Ch 6 HW – due 3/10  
Quiz Ch 6 3/11-14  
Internal Controls Discussion Board – initial post due 3/10, comments by 3/14 | 10 pts |
| **Spring Break** | 3/15-3/21     | Have a fun and safe Spring Break!                                                                               |        |
| **Week 9**| 3/22-3/28         | Chapter 7 & 8  
Ch 7 HW  
Read Ch 8 before class. Start Ch 9 LS.  
Complete Ch 8 LS- due 3/24  
Submit Ch 7 HW – due 3/24  
Quiz Ch 7 3/25-28 | 10 pts |
| **Week 10**| 3/29-4/4          | Chapter 8 & 9  
Ch 8 HW  
Read Ch 9 before class. Start Ch 10 LS. Start Appendix B LS.  
Complete Ch 9 LS - due 3/31  
Submit Ch 8 HW – due 3/31  
Quiz Ch 8 4/1-4/4 | 10 pts |
| **Week 11**| 4/5-4/11          | Chapter 9 & 10  
Ch 9 HW  
Read Ch 10 before class. Read Appendix B before class. Start Ch 11 LS  
Complete Ch 10 LS & Appendix B LS - due 4/7  
Submit Ch 9 HW – due 4/7  
Quiz Ch 9 4/8-11  
Review for Test | 20 pts |
| **Week 12**| 4/12-4/18         | Midterm #2  
Midterm (in class) Ch 5-9  
Retirement Discussion Board – initial post due 4/14, comments by 4/18  
Extra Credit – Workers Comp Fraud Discussion Board - due 4/18 (5 pts) | 100 pts |
| **Week 13**| 4/19-4/25         | Chapter 10 & 11  
Ch 10 HW  
Read Ch 11 before class. Start Ch 12 LS  
Complete Ch 11 LS - due 4/21  
Submit Ch 10 HW – due 4/21  
Quiz Ch 10 4/22-25  
Last Day to Drop – Thurs 4/23 | 10 pts |
| **Week 14**| 4/26-5/2          | Chapter 11 & 12  
Ch 11 HW  
Read Ch 12 before class. Start Ch 13 LS  
Complete Ch 12 LS - due 4/28  
Submit Ch 11 HW – due 4/28  
Quiz Ch 11 4/29-5/2  
Start Comprehensive SLOs | 10 pts |
| **Week 15**| 5/3-5/9           | Chapter 12 & 13  
Ch 12 HW  
Read Ch 13 before class.  
Complete Ch 13 LS - due 5/5  
Submit Ch 12 HW – due 5/5  
Discussion Board – MVC - due 5/9  
Discussion Board – Feedback - due 5/9  
Quiz Ch 12 5/6-9  
Work on Comprehensive SLOs | 10 pts |
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<th>Assignment &amp; Due Date</th>
<th>Points</th>
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<tr>
<td><strong>Week 16 5/10-5/16</strong></td>
<td>Chapter 12 &amp; 13 Ch 13 HW</td>
<td>Submit Ch 13 HW – due 5/12&lt;br&gt;Quiz Ch 13 5/13-16&lt;br&gt;&lt;strong&gt;Comprehensive SLOs&lt;/strong&gt; – due 5/16&lt;br&gt;Extra Credit Deadline 5/16&lt;br&gt;Review for Test</td>
<td>20 pts&lt;br&gt;10 pts&lt;br&gt;50 pts</td>
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<td><strong>Week 17 5/17-5/22</strong></td>
<td>Final Exam Grade Day</td>
<td><strong>Final Ch 10-13</strong> 5/20 (Wed 8:00 – 9:50 am)&lt;br&gt;Participation &amp; Attendance&lt;br&gt;&lt;strong&gt;GRADES POSTED&lt;/strong&gt; – 5/22</td>
<td>100 pts&lt;br&gt;50 pts</td>
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<tr>
<td><strong>Total Points</strong></td>
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<td>980 pts</td>
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This syllabus is an approximation of how the entire course will be conducted. The instructor reserves the right to make changes at any time during the semester.