

LOS ANGELES SOUTHWEST COLLEGE
Course Syllabus for Accounting I (Hybrid)
Section 0601 ~ Spring 2012

Meeting Time: Monday, 8:30 a.m. – 11:00 a.m.

Instructor: Dr. Allison P. Moore, CPA

Office Location: Acad Village 101(B)

Office Hours: Mondays, 11:00 a.m. – 12:00 p.m.

Telephone: (323) 241-5386

E-Mail: MooreAP@lasc.edu - Please feel free to send an email at any time and I will respond as quickly as possible. **Always, always, always** include your name and class in the subject line so that I will open the email and respond. Please be aware that **I DO NOT OPEN** emails that I cannot identify as coming from a friendly source!

Required Course Materials:

Textbook – Financial Accounting Principles, Second Edition (Joffe)

Workbook to accompany textbook

Access Code for Submission of Class Assignments (included in textbook)

Calculator

Course Objective: To introduce the student to analyzing, recording and summarizing procedures used in preparing the financial statements of a business.

Grading:

Online Tutorials (completed online – 15 pts / chapter)	180
Homework (completed online – 20 pts / chapter)	240
Group Presentation	75
2 Exams (100 points each) – in class but online	200
Final Exam (Cumulative) – in class but online	150
Participation – in class	<u>100</u>
Total Possible Points	<u>945</u>

Group Presentation: Each person will be assigned to a small group of 4 - 5 students. Each group will be required to make a presentation to the class on a selected chapter from chapters 3 – 11 and 13. The groups will be formed and assignments made in class the second week of the semester. All students on the roster on that date will be placed in a group and it is your responsibility to make contact with your team members. Each group will be required to prepare a presentation of 15 – 20 minutes explaining key concepts from their assigned chapter. PowerPoint will be available and handouts would be appropriate but are not required. The final format of the presentation is at the discretion of the team. A rubric will be provided to provide guidance on the instructor's expectations to assist in the preparation of the presentation.

This course will be conducted as a hybrid course – partially online and partially in class. It is absolutely crucial that the materials (textbook, access code) be acquired as quickly as possible. You will be unable to access the class website until you have an access code and all work is to be completed online. The website address is www.amelarning.com. Your access code will be included with a new textbook. If you purchase a used textbook you will need to purchase the access code online. **You also need to input the following enrollment key to register in the class: 2012win1secONE.** You will only need to input this code once. On the due date for the assignments, the system will close access to the assignments automatically. Therefore, you must complete the assignments BEFORE

the due date and time. **Late homework assignments are not accepted.** Waiting until the last minute and experiencing a computer or internet malfunction is not a valid excuse for late homework.

Your semester grade will be based on the total number of points accumulated during the semester as well as regular attendance in class. Regular attendance is required to earn a passing grade in this course. Three unexcused absences can result in a one-letter grade reduction in the final grade. Seven or more absences can result in a two-letter grade reduction and any student with ten or more unexcused absences is subject to an "F", regardless of scores earned on exams. Three unexcused tardies are counted as one unexcused absence. A tardy is defined as arriving in class after roll has been taken and class has begun.

Please turn off all electronic devices prior to the start of class. Points will be deducted for repeated disturbances in class. You may refer to the Student Code of Conduct for any questions regarding expected conduct in class. Accounting is a serious subject and will be treated as such. Please be respectful of yourself, your colleagues and your instructor at all times.

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. Upon completion of this course, students are expected to be able to:

SLO	Method of Assessment
1. To understand the conceptual and regulatory framework of accounting and to develop the ability to analyze and record business transactions including:	
a. Demonstrate understanding of the accounting cycle by analyzing transactions, journalizing and posting, completing a trial balance, preparing adjusting entries, completing a worksheet, preparing financial statements, and closing the books.	Embedded Exam Questions – Exam #1
b. Demonstrate the accounting transactions, inventory calculations, and financial statements specific to a merchandising company.	Embedded Exam Questions – Exam #2
c. Calculate receivable valuation using common methods and journalize receivable transactions for valuation, recognition and disposal.	Embedded Exam Questions – Exam #2
d. Calculate and journalize the acquisition, allocation of costs, and disposal of long-term assets using a variety of depreciation and amortization methods.	Embedded Exam Questions – Final Exam
e. Identify current and long-term liabilities and complete the payroll process including computing and journalizing of payroll transactions.	Embedded Exam Questions – Final Exam
f. Differentiate between the financial statements and accounting for sole proprietorships, partnerships and limited liability companies.	Embedded Exam Questions – Final Exam
2. Identify the basic accounting equation and describe introductory accounting concepts, principles, and assumptions;	Embedded Exam Questions – Exam #1
3. Explain basic internal control principles.	Embedded Exam Questions – Exam #2

CLASS MEETING & ASSIGNMENT SCHEDULE

Day	Date	Topic / Location of Class		Due Date – Online Tutorial	Due Date – Homework
M	Feb 6 th	In Class: Intro, Chapter 1	Ch 1	Feb 12 th	Feb 18 th
W	Feb 8 th	Online: Chapter 1			
M	Feb 13 th	In Class: Chapters 1 & 2			
W	Feb 15 th	Online: Chapter 2	Ch 2	Feb 19 th	Feb 25 th
M	Feb 20 th	HOLIDAY			
W	Feb 22 nd	Online: Chapter 3	Ch 3	Feb 26 th	Mar 2 nd
M	Feb 27 th	In Class: Chapter 3			
W	Feb 29 th	Online: Chapter 3			
M	Mar 5 th	In Class: Chapter 4	Ch 4	Mar 4 th	Mar 10 th
W	Mar 7 th	Online: Chapter 4			
M	Mar 12 th	In Class: Exam #1: Chs 1-4			
W	Mar 14 th	Online: Chapter 5	Ch 5	Mar 18 th	Mar 24 th
M	Mar 19 th	In Class: Chapter 5			
W	Mar 21 st	Online: Chapter 6	Ch 6	Mar 25 th	Mar 31 st
M	Mar 26 th	In Class: Chapter 6			
W	Mar 28 th	Online: Chapter 7	Ch 7	Apr 8 th	Apr 14 th
M	Apr 2 nd	Spring Break			
W	Apr 4 th	Spring Break			
M	Apr 9 th	Spring Break			
W	Apr 11 th	Online: Chapter 7 & 8			
M	Apr 16 th	In Class: Chapter 7 & 8	Ch 8	Apr 15 th	Apr 21 st
W	Apr 18 th	Online: Chapter 8			
M	Apr 23 rd	In Class: Exam #2: Chs 5-8			
W	Apr 25 th	Online: Chapter 9	Ch 9	Apr 29 th	May 5 th
M	Apr 30 th	In Class: Chapter 9 & 10			
W	May 2 nd	Online: Chapter 10	Ch 10	May 6 th	May 12 th
M	May 7 th	In Class: Chapter 10			
W	May 9 th	Online: Chapter 11			
M	May 14 th	In Class: Chapter 11	Ch 11	May 13 th	May 19 th
W	May 16 th	Online: Chapter 13			
M	May 21 st	In Class: Chapter 13	Ch 13	May 20 th	May 26 th
W	May 23 rd	Online: Chapter 13			
M	May 28 th	Holiday			
M	Jun 4 th	In Class: FINAL EXAM			

Students are welcome to talk to the instructor about any issues or concerns that might arise. However, if you have any issues or concerns that cannot be resolved with your instructor, please feel free to contact the department chair, Nouha Toure at (323) 241-5383 or Dean Elmer Bugg at (323) 241-5388, Cox 411B.

It is the student's responsibility to officially add or withdraw from this class
The last day to add the class with the Admissions Office is Thursday, February 16, 2012
The last day to drop without receiving a "W" is Sunday, March 4, 2012
The last day to drop without receiving a letter grade is Sunday, May 6, 2012