

ACCTG. 4A—Fall 2013

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Business 44

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OBJECTIVES OF THE COURSE (a sampling):

1. Explain the nature and purpose of generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRS).
2. Define and use accounting terminology.
3. Apply transaction analysis in the process of preparing the four basic financial statements.

UPON COMPLETION OF THIS COURSE, STUDENTS WILL BE ABLE TO:

1. To analyze the effects of business transactions on assets, liabilities, equity, revenues and expenses.
2. To apply knowledge of accounting principles in preparing journal entries in various situations.
3. To prepare the four basic financial statements; balance sheet, income statement, statement of stockholder's equity and the statement of cash flows.
4. To use critical thinking to evaluate the ethical decisions made by a company that was cited for accounting fraud or some business irregularity.

TEXT AND OTHER ITEMS TO BE USED—EACH STUDENT MUST HAVE:

1. Wild, Shaw, and Chiappetta, Financial and Managerial Accounting, Chapters 1 – 25, Fifth Edition, McGraw-Hill, 2013
2. Working Papers applicable to the above textbook and access to Connect provide by McGraw-Hill.
3. A mechanical pencil, and a calculator (non graphing—note a cell phone is **not** a substitute calculator and must be turned off during class time.)

METHODOLOGY:

Accountants often work in a team setting to solve business problems. In this class homework will be discussed and questions answered in a team setting. Your team will be responsible for making a project presentation to the class and to work on problems assigned during the class; get to know the other members of your team.

ASSIGNMENTS:

1. Chapters should be read before the class discussions.
2. All assignments will be checked at the **BEGINNING** of class for completeness (online assignments

submitted). NO CREDIT will be given for late assignments or assignments completed on paper other than the text supplied accounting working papers.

ATTENDANCE:

You need to attend class regularly and participate (1 point deduction for each missed day). Attendance is taken during the first 5 minutes of class.

Dropping from this class is **YOUR RESPONSIBILITY**, however under some circumstances; the instructor will drop a student who fails to attend class regularly. Failure to drop will result in a grade being issued.

ETHICS TEAM PROJECT:

Your two person team will select one of the companies that were exposed for some legal/ethical issue since 2000. Your minimum 5 page paper will address the nature of the company's problem, the effect on the company's stock price immediately after the event was made public (if there was any) and the purpose/provisions of the Sarbanes Oxley Act. Consider using PowerPoint to enhance your presentation. The instructor must approve the companies your team chooses to research.

ACADEMIC HONESTY/INTEGRITY

Everyone who participates in the educational process at Reedley College is expected to pursue honesty and integrity in all aspects of their academic work. Cases of academic dishonesty are first handled between instructors and students. A student will receive no credit on an assignment/exam, if in the opinion of the instructor the student has cheated (not completed the work based on their own effort).

GRADING:

| | | |
|----------|---|------------------------------------|
| 90 -100 | A | |
| 80 -89 | B | your total points will be computed |
| 70 -79 | C | and a grade will be assigned |
| 60 -69 | D | according to this grade scale. |
| Below 60 | F | |

If you have a verified need for an academic accommodation, per the Americans with Disabilities Act (ADA) please contact me or **Disabled Students Services at 559-638-0332** as soon as possible.

The instructor reserves the right to modify this syllabus at any time during the semester.

| Date | Assignment | Points | Assignment | Points | |
|--------------|---------------------------------------|--------|-------------|--|------|
| 8/12/2013 | Introduction | | 10/16/2013 | Ethics Research/how to cite your paper | |
| 8/13/2013 | 1 Read chp 1 (Conn. Intro.)* | 1 | 10/17/2013 | Ethics Research/work on PowerPt. | |
| 8/14/2013 | 1 Quick study(QS) in class | | 10/18/2013 | Rough draft due/work on PowerPt. | 10 |
| 8/15/2013 | 1 E 4-8 | 5 | 10/21/2013 | Class Presentations/draft returned | |
| 8/16/2013 | 1 E 11,14-17 | 5 | 10/22/2013 | Class Presentations/final draft due | 35 |
| 8/19/2013 | 2 Read chp 2 (Conn. Intro) (LS) chp 1 | 6 | 10/23/2013 | 9 Read Chp 9 (Conn. Introduction) | 1 |
| 8/20/2013 | 2 QS/Exercises in class/Quiz | 5 | 10/24/2013 | 9 QS in class | |
| 8/21/2013 | 2 E 9,10,13,14,15 | 5 | 10/25/2013 | 9 E 3-8 | 6 |
| 8/22/2013 | 2 P 1A,2A | 8 | 10/28/2013 | 9 E 9,11,14,P1 | 5 |
| 8/23/2013 | 2 P 3A,6A | 8 | 10/29/2013 | 9 P* | 6 |
| 8/26/2013 | 2 Exam/LearnSmart*(LS) | 105 | 10/30/2013 | 10 Read Chp 10/LS (Conn. introduction) | 6 |
| 8/27/2013 | 3 Read chp 3 (Conn. Introduction) | 1 | 10/31/2013 | 10 QS in class | |
| 8/28/2013 | 3 QS in class | | 11/1/2013 | 10 Exercises in class/Quiz | 5 |
| 8/29/2013 | 3 E1-5/Quiz | 5 | 11/4/2013 | 10 E 9,10,12,14,17 | 5 |
| 8/30/2013 | 3 E6,10-12,17 | 5 | 11/5/2013 | 10 E 18,19,P 1 | 4 |
| 9/3/2013 | 3 P 3A | 5 | 11/6/2013 | 10 P * | 5 |
| 9/4/2013 | 3 Serial Pg 155 | 10 | 11/7/2013 | Exam/LS | 105 |
| 9/5/2013 | 4 Read chp 4/LS* (Conn. Introduction) | 6 | 11/8/2013 | 11 Read Chp 11 (Conn. Introduction) | 1 |
| 9/6/2013 | 4 QS in class/Quiz | 5 | 11/12/2013 | 11 QS in class/Quiz | 5 |
| 9/9/2013 | 4 E2-5,8 | 5 | 11/13/2013 | 11 E 3,5,6,8,9 | 5 |
| 9/10/2013 | 4 E 9,10,14,16,17,18 | 6 | 11/14/2013 | 11 E10,11,12,14,18 | 5 |
| 9/11/2013 | 4 P 1A,3A | 6 | 11/15/2013 | 11 P * | 6 |
| 9/12/2013 | LS/Exam | 105 | 11/18/2013 | 12 Read Chp 12/LS (Conn. Introduction) | 6 |
| 9/13/2013 | 5 Read chp 5 (Conn. Introduction) | 1 | 11/19/2013 | 12 QS in class | |
| 9/16/2013 | 5 QS in class | | 11/20/2013 | 12 QS 17, E 3,6,8,9 | 5 |
| 9/17/2013 | 5 E 3,5,7,9 | 6 | 11/21/2013 | 12 E 10,16 | 4 |
| 9/18/2013 | 5 E10,11,14,17 | 6 | 11/22/2013 | 12 P 1,4 | 4 |
| 9/19/2013 | 5 P * | 6 | 11/25/2013 | Exam/LS | 105 |
| 9/20/2013 | 6 Read chp 6/LS (Conn. Intro) | 6 | 11/26/2013 | 13 Read Chp 13 (Conn. Introduction) | 1 |
| 9/23/2013 | 6 QS in class | | 11/27/2013 | 13 QS in class | |
| 9/24/2013 | 6 E1,2,3,6,9 | 5 | 12/2/2013 | 13 E 1,3,5,6,7 | 5 |
| 9/25/2013 | 6 E10, P1 | 4 | 12/3/2013 | 13 E 8,9,10,11,12 | 5 |
| 9/26/2013 | 6 P * | 6 | 12/4/2013 | 13 P * | 6 |
| 9/27/2013 | LS/Exam | 105 | 12/5/2013 | LS chp 13 | 5 |
| 9/30/2013 | 7 Read Chp 7 (Conn. Intro) | 1 | 12/6/2013 | Final Review | |
| 10/1/2013 | 7 QS in class | | 12/9;9:00 | Final Required*** | |
| 10/2/2013 | 7 E 2,4,5,6 | 4 | 12/11;10:00 | Final Required*** | |
| 10/3/2013 | 7 E 7-9,11,14 | 5 | | Class participation, etc. | 24 |
| 10/4/2013 | 7 P * | 6 | | Homework Folder (all) | 15 |
| 10/7/2013 | 8 Read Chp 8/LS (Conn. Intro) | 6 | | SubTotal | 400 |
| 10/8/2013 | 8 QS in class | | | Total | 1000 |
| 10/9/2013 | 8 E 6,7,8,11,14 | 5 | | *Online assignment (Connect) | |
| 10/10/2013 | 8 E 16,17,18,20,24 | 6 | | **Last Day to Drop Class | |
| 10/11/2013** | 8 P * (ethics project) | 6 | | ***Final to replace lowest exam | |
| 10/14/2013 | LS/Exam | 105 | | No makeup exams | |
| 10/15/2013 | Ethics research/pick company | 5 | | | |
| | Subtotal | 600 | | | |

student registration information
course

Financial Accounting 4A
with LearnSmart

instructor

Dean Gray

section

Fall 13

registration dates

08/12/13 - 09/30/13

online registration instructions

Go to the following web address and click the "register now" button.

http://connect.mcgraw-hill.com/class/d_gray_fall_13_1

This is a unique address for
Fall 13

Having trouble registering?

Get help here: <http://bit.ly/StudentRegistration>

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