

Cuesta College FINANCIAL ACCOUNTING (Bus 201A) Syllabus CRN 70486

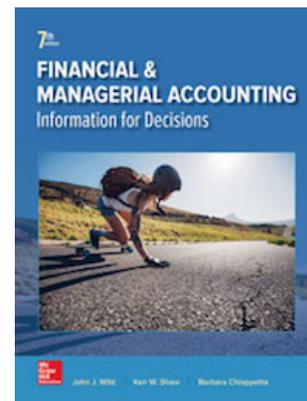
Contact information

Instructor: Mrs. Cynthia Wilshusen

E-mail: cwilshus@cuesta.edu

Voice Mail: 546-3100 Ext 2691 (I forget to check this so send an email too)

Fall 2018 Office Hours: **Virtual Office:** Tuesday 7:30 – 8:30 pm



Course Description and Course Objectives from COR

Explores what financial accounting is, why it is important, and how it is used by investors and creditors to make decisions. Covers the accounting information system and the recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the classified financial statements, and statement analysis. Includes issues relating to asset, liability and equity valuation, revenue and expense recognition, cash flow, internal controls and ethics. See the [official course description and course outline](#) of record.

Student Learning Outcomes

By the end of the semester you will have a practical approach to understanding basic accounting concepts and processes. You will have practiced the concepts and processes and be ready to apply them in business and industry. More specifically you will be able to:

- Demonstrate understanding of accounting terminology, principles and procedures.
- Prepare accounting information following generally accepted accounting principles.
- Analyze accounting information.
- Demonstrate effective written and oral communication. This includes demonstrating professional and ethical behaviors and using technology effectively.

PROGRAM OBJECTIVES

This course is part of the Business Administration Program at Cuesta College. Upon completion of this course, students will have accomplished **a portion** of the objectives of the Business Administration Program, which are to provide opportunities for students to

- Develop basic skills and learn content knowledge in accounting, economics, marketing, management, law, entrepreneurship, international trade, e-commerce, computer applications, and customer service.
- Achieve a Business Administration A.A. degree that is transferable to a four-year college or university and which can be obtained at Cuesta College within two years.
- Be trained for immediate entry into, or advancement within, the workforce in business related fields of employment.

Text Book and Materials

- Wild Financial and Managerial Accounting National LL 7/E with Connect Access Code
ISBN: 9781260190786
- **Text purchasing options**

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- [Cuesta bookstore](#) (includes textbook and online access code) \$130.25

Technology tools outside the LMS:

- McGraw Hill Account (established through Canvas)
- [ConferZoom](#) (for instructor conference requests)
- [Adobe reader](#)
- [Java](#)

College Support Services

- If you have a physical, mental, or learning disability that requires any special accommodation, please contact [Disabled Student Programs and Services](#) as soon as possible to ensure that you receive the accommodations in a timely manner. I will be happy to discuss and work with you on your need for accommodations.
- Tutorial services are provided to students and can be found at the following link: [Tutorial Services](#)
- For a list and reference to library services, including learning research and assistance, please follow the link: [Library and Learning Resources](#)
- Other campus services ([Veteran's services](#))

Help and Technical Support

For issues related to accessing Cuesta's Canvas Site or other technical issues, email: support@my.cuesta.edu or [Canvas Support Hotline \(Students\)](#) 1-877-921-7680.

- If the Cuesta server goes down or the power is out, you will not be able to access the Canvas course. When this happens, you can access your homework for the connect class by typing or copying this link into your browser: <http://connect.mheducation.com/class/c-wilshusen-bus201a---spring-2018>
- For issues related to access McGraw Hill Connect, visit their tech support live site, you submit a live chat request: <http://mpss.mhhe.com/>
- For all other issues related to the course or course content, please email me at cwilshus@cuesta.edu.

Course and College Policies

- *Examples of additional information you may wish to include in this section:*
- Follow this link for [General Campus Policies](#) (including: Withdrawal, Repeatability, Student Code of Conduct)
- [Board Policy Student Conduct Code and Technology Agreement](#)
- [College Plagiarism and Academic Honesty Policy](#)
- **Authenticating student identity** will be conducted through the use of the Learning Management System, Canvas. Canvas requires each student to log into the program using a **secure login and password to access. Exams will be proctored using an online proctoring service to verify identity.**
- **Regular and Effective Instructor Contact** will be met through weekly instructor initiated threaded discussion forums; weekly announcements to students; timely and effective feedback on student assignments; email, phone or messaging to individuals; and office hours which may be asynchronous or synchronous.

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Instructor Contact Expectations:

While I understand how important it is to be available for you, it is not realistic for me to be online 24 hours a day 7 days a week. I am teaching you at a distance, and I am available online through email and during on virtual office hours.

- The best way to contact me is to use the Canvas Discussions, and Cuesta Email. I check my forums and email every day when possible.
- I will generally respond within 24 hours. During rare occasions in the semester when things are really busy or in the event of personal/family emergencies the response time could be increased to 48 hours.
- If you have questions I encourage you to post them in Forums, for more private matters use email. I will respond as quickly as I can, and I try to get you an answer as soon as I am online again. I am generally online Monday through Friday multiple times a day, and usually offline Monday through Friday from 2 – 8 pm and weekends. I do not check or respond to emails or discussion posts when offline or on the weekends.
- Graded work will be automatically graded by McGraw Hill and feedback provided instantly. Exam feedback will be delayed until the exam has closed and will be available the following morning starting at 8 am. I will personally grade discussion posts, and writing assignments and feedback will be provided within 48 hours of the assigned due date.
- There will be multiple discussion opportunities in the course, and your participation is encouraged and graded. I will also participate in these discussion opportunities, my role will be to help facilitate the conversation, redirect if we get off course and provide guidance to other questions asked. I will respond to as many as I can, however I may not respond to all posts during a time period. I often post a summary post with comments and reflection I observed during the collaboration.

Student Expectations

- The number of hours spent on this course will vary depending on your comfort level with the technology and business background. **The average student will spend between 10 – 12 hours a week** working with the resources available.
- This is a **college level 4-unit course**, and it is important that you recognize that your success depends by the amount of effort you put into the class. There are lots of resources available to you, and this course will require a great deal of reading (lectures, weekly assignments, textbook, forums and other online links). You need to commit to logging into this class regularly (3 out of 7 days a week), and working with your Online Software every day. In order to pass this course, you must not only complete the homework assignments and exams; you must participate in the online discussions and complete the written assignments.
- To be successful in this course you will want to log in multiple times a week. Successful students in the past would log in at **least 3 out of 7 days every week**. I strongly suggest you find a schedule that works for you and stick with it - be consistent. Setting yourself up for 3 or 4 days makes it easier to log in and get answer to questions you might have, see what other classmates might be saying in the form of a question or response, and digest all the material in manageable quantities.
- A new topic will begin each week. **The week will start on a Monday and close on Sunday**. All discussion, quizzes and exams will be due on Sunday's at 11:55 pm, and the Connect Homework will be due the following Thursday at 11:55 pm. Please note that the discussion and introduction of the topics will occur during the week, and assignments are only given a grace period to be turned in to allow you an opportunity to work on a weekend and provide plenty of opportunities for questions during the week. As stated above I do not respond to discussion or email on the weekends, so make sure you plan your study hours in a manner that will allow you to reach out when you are stuck. Additionally, if you have a question over the weekend know that I will not respond until Monday, and asking questions on the next before the due date are likely to go unanswered.

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- Part of your *success* in this class will be determined by your *ability to **participate** effectively* in the class discussions. Each student is tasked with *coming to* the online class (*Canvas*), multiple times a week and *prepared* to discuss the text material, and prepared to demonstrate skills learned. Each student should seek to build on the ideas of others and contribute to the overall learning ability of the class. The ability of the class to elevate their analysis through the contribution of others is a key part to our success.
- The *quality* of your *contributions* determines your grade for this portion of the class. Do not be surprised if you are asked during a discussion and for additional input. Login and posting is *not* sufficient in and of itself. **Contribution** of quality thoughts and analysis are imperative to succeed in this portion of grading.
- As stated in the Class Schedule: “Normal progress and successful completion of scholastic work depends upon **regular attendance**. Students are expected to attend all classes and laboratories for which they are registered. Instructors set an attendance policy for each class and it is the student’s responsibility to know and comply with each one.” If you cannot log into class, my expectation is you will *communicate* with me *via e-mail*, complete with reason for missing class. This may not excuse an absence but it does provide a context for your absence when I complete the evaluation of this portion of the course.
- My suggestion is to set aside time that you can work on accessing your course materials. Each week it is important that you recognize there is a weekly To Do List where I have organized the reading and assignments for you. If you work through the links you will be successful.
- It is your responsibility to drop the class if you are no longer attending. Do not rely on the instructor to process your withdrawal from the class. If you do not officially withdraw from the class in a timely manner, a grade of “F” may be issued.

Discussion Forum Requirements

Each week your instructor will post a Discussion Topic that you must post a response. The points awarded for the discussion question responses are part of your course participation. You will only earn points if you respond to the question posted by your instructor and within the week the topic is covered. When responding please make sure you use the following criteria.

1. Answer the prompt with justification and reasoning from your research, reading or personal experiences.
2. Use complete sentences with correct grammar, capitalization, spelling, and punctuation
3. Refrain from using profane or obscene language
4. Extend courtesy to your fellow students
5. Refer to Netiquette Guide above

You should respond first to the prompt provided by your instructor **no later than Thursday at 11:55 pm** in the week the topic is started, and then to a minimum of two different classmates by Sunday in the same week. You should have a minimum of three posts on three non-consecutive days. Your response should be detailed and use current business language. Your original response should be at minimum two paragraphs, and your response to classmates should be a minimum of 50 words. When responding to a classmate you should identify why you agree or disagree, and then provide additional insight or comparisons.

You will be awarded 6 points for your initial response if posted by Thursday of the week of coverage, meets the requirement (see rubric in canvas) and provides insight into your understanding of the topic and reasoning to your response. You will be awarded 2 points for each different student response if posted by Sunday of the week of coverage, meets the word count, provides additional comparisons, reasoning for agreement/disagreement, and is on non-consecutive days. The points awarded will be a maximum of 10 participation points per week.

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Netiquette and Online Course Participation

In the online classroom, the instructor plays an important role, but this is a different role than most instructors play in the physical classroom. You'll see a shift in the way classes work. However, some things don't change: the practices of courtesy and respect that apply in the ordinary classroom also apply online, and require even more attention. Here are some guidelines:

- **Participate.** In the online environment, it's not enough to log in! We need to see and feel your presence, and we especially need your comments to add to the information, the shared learning, and the sense of community in the class.
- **Be persistent.** Remember that we're all working in a fairly new environment. If you run into any difficulties, don't wait! Send an email immediately to your instructor, call the online help desk, or post on the Discussion Board. Most problems are easily solved, but we have to hear from you before we can help.
- **Share tips, helps, and questions.** For many of us, taking online courses is a new frontier. There are no dumb questions, and even if you think your solution is obvious, please share it by posting it on the Discussion Board or other communication tools.
- **Think before** you push the "**Send**" button. Did you say just what you meant? How will the person on the other end read the words? While you can't anticipate all reactions, do read over what you've written before you send it.
- **Be Clear!** Remember that we can't see the grin on your face when you make a sarcastic comment, we can't see the concern on your face if you only say a couple of words, and we can't read your mind and fill in the gaps if you abbreviate your comments. We can't understand where you are stuck and what you have tried. **So: help us "see" you by explaining your ideas fully,** explain the place you are stuck (including the problem number, step and what you have tried.
- **Ask for feedback!** If you're not sure how your ideas and comments will be taken, ask! Remember there's a person on the other side. If you disagree with what someone has said, practice all your communication skills as you express that disagreement.
- **Don't be inappropriate.** "Flaming," or flying off the handle and ranting at someone else is unacceptable; it's the equivalent of having a tantrum, something most of us wouldn't do in an onsite, face to face classroom. Any derogatory or inappropriate comments regarding race, gender, age, religion, sexual orientation, are unacceptable and subject to the same disciplinary action that they would receive if they occurred in the physical classroom. If you have concerns about something that has been said, please let your instructor know.
- **Be Honest.** Plagiarism, cheating and other violations of ethical student behavior are serious actions in a learning community.

Grading Policy and Assignment Expectations

The following are the different types assignment with in the course

- **McGraw Hill Connect Homework:** All of your homework will be submitted in Connect by a link in Canvas.
 - **Homework Problems** which allow you to apply the concepts and use the accounting process to complete journal entries, and financial statements. You will have THREE attempts to do each question in the homework problem in McGraw Hill Connect, however each attempt you start over. Links will be enabled so you can go back and forth with the text. You will have 10 opportunities to check your work through each attempt in the problem; the correct answers can be accessed with the button after your last attempt so that you will know you have the correct answers before you move on to the next part. You may complete your homework assignments up to one week **late for a 10% reduction of credit for each day you are late.** After one week, you will not earn points for the assignment.

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- **Submission Policy:** these assignments will be completed within the Connect online software by linking to them through Canvas. Your scores will be automatically imported into the Canvas Gradebook after the chapter closes. You can view your scores on the Connect Homework in the connect site at any time.
- **Non-Graded:** Note there are additional opportunities for you to learn the material, there are **Interactive presentations** that will allow you to see and explore the material, the **Learn Smart**, study and practice. There will be a series of (40 +/-; 30 Min) questions as assessment, where you refer to the reading. The Learn Smart is an individual learning module and allows you to work on areas that you know the least about to increase your knowledge, and **Practice Problems** that you can use to practice the homework problems as they are worded in the textbook, these are great for review and exam practice. These assignments are for your personal gain and are not graded. However, they are highly encouraged
- **Exams:** There are **proctored** timed 120-minute exams for each unit within Connect and Canvas. You may enter the exam only once and it must be completed during that access. At the end of 120 minutes the exam will close and you will not be able to access it. The questions are **project based** (similar to your Connect Homework) and remember your time is limited. This is not the time to try to learn the material. **Exams open on Friday the week of the exam and close on Sunday**, this allows you to take the exam on a day that is most convenient for you. Your grade will show up in the gradebook after you have completed the exam, you may review the exam after it has closed. **I do not offer make up exams or extensions** considering the exam is open for one week and you can arrange your work, travel and personal schedule to accommodate the exam!!
- **Forum posts:** This class will have required postings for each week. The postings will be done in the forum and required to be responded to (see Discussion Forum Requirements above for due dates and requirements) The forums will be based on news articles and resources related to accounting. This class will be much more enjoyable if you engage in the discussions and participate in our online learning environment. You are awarded points based on your critical response and answering the prompt. You are awarded points for your contribution to the discussion and responses to your classmates. Forum posts are part of your participation and attendance in the course.
- **Comprehensive Problem:** The Comprehensive Problem is **mandatory and proctored**; and worth 15% of your grade. It will be similar to the homework, but one large continuation problem that covers multiple topics from throughout the course. **If you fail to complete the mandatory problem, you will receive an automatic "F"** in the course, even if you have earned a passing grade through completion of all other assignments and exams in the course.
- **Final exam:** The final exam is **mandatory and proctored**; and worth 20% of your course grade. It will be Multiple Choice, 50 questions, and cumulative, electronic exam similar to the quizzes. You will have 120 minutes to complete the exam and some questions will require you to make small calculations, etc. The Proctoring is done via an online proctoring service (in person proctoring is available for students that do not have the necessary equipment (webcam) or uncomfortable with being videoed. Please contact your instructor in advance to schedule your proctor (*note: you will be required to present our ID for verification*)). **If you fail to take the mandatory final exam or do not earn a passing grade on the final exam, you will receive an automatic "F"** in the course, even if you have earned a passing grade through completion of all other assignments and exams in the course.
- **Timeline for assignment feedback:** Connect assignments are automatically graded and you are provided instant feedback, grades from Connect will be transferred into Canvas Gradebook and available for viewing within 48 hours following the assignment late submission due date. Quizzes, Exams are automatically graded and valuable for viewing in Canvas the Monday after they close. Writing assignments and participation are graded manually by your instructor and will be completed within 48 hours after the submission deadline. It is advised that you periodically check your grade and report any missing points or questions as soon as possible to ensure you earn proper credit. **Note** if you do not attempt an assignment in Connect or fail to submit the assignment it will delay your score being transferred or graded properly; please make sure you **submit all work on time!**

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EVALUATION:

Your final grade in this course will be based on the following:

Class Participation (10 points each week excluding exam weeks)	120 Points
Homework in Connect	260 Points
Unit Exams (100 pts each)	300 Points
Comprehensive Problem (Mandatory)	200 Points
Final (Mandatory and must earn a passing grade)	<u>200 Points</u>
Total	<u>1130 Points</u>

After your numerical grade has been calculated based on the above, your letter grade will be assigned as follows:

A = 90 - 100% of the total percentage points (1017 – 1130 points earned)

A- = 89.1 – 89.9% of the total percentage points (1007 – 1016 points earned)

B = 80 - 89% of the total percentage points (904 – 1006 points earned)

B- = 79.1 – 79.9% of the total percentage points (894 – 903 points earned)

C = 70 - 79% of the total percentage points (791 – 893 points earned)

D = 60 - 69% of the total percentage points (618 – 720 points earned)

F = Less than 60% of the total percentage points (less than 618 points earned) or failure to take Mandatory Exam / Comprehensive Problem