

CALIFORNIA STATE UNIVERSITY, SACRAMENTO - COLLEGE OF BUSINESS ADMINISTRATION
ACCY 1 (class# 85069 Sec 4) – Accounting Fundamentals, Fall 2012
COURSE SYLLABUS

INSTRUCTOR:	Christopher Wallace BS (Acctg); MA (Econ); CPA.CITP; CISM; CISSP
Office	TAH 2055
Phone	278-6272
Office Hours	M: 10.15 – 11:00 (may be on campus or online and by appointment)
Instructor's Website	www.csus.edu/indiv/w/wallacec
Classroom	Classes will be held in Tahoe Hall 1026, and Lab Meetings in: Mendocino Hall 2007 and Folsom Hall 1048
Communications	Use the Mail tab in SacCT 9.1. for all course related correspondence. (email: cwall@saclink.csus.edu . Do not use for course related communications).
TEXT:	Spiceland, Thomas & Herrmann, <i>Financial Accounting, 2ed</i> , McGraw Hill, 2011 (ISBN 9780078110825). Access to Connect Accounting can be obtained by purchasing a textbook with the Access Code or by Purchasing Connect Accounting Plus (which includes an Access Code + eBook).

Course Description: Accounting as the basis of an information system with emphasis on concepts and assumptions underlying data accumulation for financial reports. It includes the concepts of income determination and financial position, and accounting for various types of ownership equities.

Prerequisite: Entry Level Math (ELM) test of at least 36 or a CR grade in LS 007A; MS Excel.

Disabled Students: If you have a disability and require accommodations, you should provide disability documentation to [SSWD](#), Lassen Hall 1008, (916) 278-6955 and provide details of any specific requirements -approved by your SSWD counselor- to your Instructor during the first two weeks of the semester.

Important Notes:

1. Students access course materials from the links to Connect Accounting in [SacCT 9.1](#).
2. All class Assignments, Quizzes and Exams are completed and submitted online in Connect Accounting.
3. **By enrolling in this course it is assumed that you have read, understand and accept the policies described in the Course Syllabus.**
4. Most videos in this course are available in mp4 format (suitable for downloading to smartphone or tablet).
5. You must assume full responsibility for any possible technical problems you may encounter on your PC. *This cannot be used as an excuse for inability to complete an assignment or test timely.*
6. Technical assistance is available at the IRC Services Desk at <http://www.csus.edu/irt/ServiceDesk/index.html>. In addition, technical help is also available in Connect Accounting.
7. Book's website: http://higher.mcgraw-hill.com/sites/0078110823/information_center_view0/
8. CBA student **tutoring** services: <http://www.cba.csus.edu/biz/tutoring.html>.

COURSE OBJECTIVES: After successfully completing ACCY 1, you should have a basic knowledge and understanding of a company's financial and economic resources and the ability to analyze and interpret the results of operations and financial position.

TEST SCORES

Quiz Assignments: 12 @ 20 pts each	240
Exam Assignments: 2 @ 50 pts each + Final (100 pts)	200
Practice Assignments (12)	60
Learn Smart Assignments (12)	60
Homework Assignments (12)	60
Total Points (Basis for final grade)	620
<i>Attendance & Participation Bonus points*</i>	20

*attendance policy will be explained during first week of classes

GRADE SCALE

POINTS	GRADE	POINTS	GRADE
570 – 620	A	440 – 469	C
550 – 569	A-	410 – 439	C-
520 – 549	B+	370 - 409	D+
500 – 529	B	340 - 369	D
490 – 509	B-	300 - 339	D-
470 - 489	C+	Below 300	F/WU

Learn Smart: 12 assignments @ 5 points each (Total=60 points). The number of questions in each assignment ranges from 50-150, depending on chapter, and take about 1-2 hours to complete. To earn maximum points, assignments must be **100%** complete.

Practice: 12 practice assignments (Total=60 points). These are short interactive presentations that focus on the learning objectives in each chapter. Number of attempts is unlimited but scores decrease by 10% for each attempt after the first.

Homework: 12 homework assignments @ 5 points each (Total=60 points). These assignments are based on end-of-chapter exercises and problems. All questions must be successfully answered in order to earn maximum points. 3 attempts are allowed on each homework assignment.

QUIZ 12 quiz assignments @ 20 points each (Total: 240 points). A quiz can be started any time during the *open period* but must be completed within **1 hour** after starting.

EXAM 2 mid-term exams (50 points each) and one comprehensive final exam (100 points). **90 minutes** are allowed for mid-terms; **2 hours** for the final.

1. A score of 75% on the **Final** is an automatic pass ('C' or higher) for the course regardless of total points earned to date.

Notes on Assignments, Quizzes & Exams:

- i. All Assignments, Quizzes and Exams are completed online in Connect Accounting.
- ii. Begin time is **6:00am** and end time is **11:59pm** on the dates specified in the course schedule (see below) and in Connect Accounting.
- iii. Any incomplete assignments, quizzes or exams will be automatically submitted on the due date.
- iv. Only total scores show after a quiz or exam is submitted. Solutions and feedback are available 5 minutes after the deadline.
- v. Makeups are not allowed for any reason.

DROP POLICY: We follow CBA drop policy (see: <http://www.csus.edu/indiv/c/chingr/add-drop.htm>). Use MySacState to drop the course during Week 1-2. After the sixth week of the semester, reasons to drop must be compelling, in writing and are subject to Administrative approval.

ADD POLICY: Use [MySacState](#) to add the class during Week 1-2. If you wish to add after week 2, contact the Undergraduate Programs Office (TAH2028) and send me an email request to be temporarily added in SacCT9.1. Maximum enrollment is 55 students. You can earn credit for any quizzes or exams taken in SacCT (after temporary enrollment but prior to official registration in the course) but no makeups are allowed for any missed assignments, quizzes or exams.

HONOR CODE: Studying in pairs or groups is encouraged but you are **trusted** to **complete exams and quizzes independently of help from anyone else**. Any violation of this policy will, if discovered, result in a failing grade. Rules relating to academic honesty are governed by university policy. For details see: <http://www.csus.edu/umannual/AcademicHonestyPolicyandProcedures.htm>

COURSE SCHEDULE – FALL, 2012:

Weekly Dates (Begin / End)	Activities	LearnSmart, Practice, Homework and Quiz Assignments by Chapter Due:		Location M= Monday W= Wednesday
8/27-9/8 9/3: campus closed	Course Overview; Intro to SacCT 9.1; Intro. to Connect Accounting; Read chapter 1	BE= Brief Exercise; E= Exercise; P= Problem		M,W: TAH1026 (8/27; 8/29; 9/5)
9/9-9/15	Chapter 1: Accounting Information & Decision Making Measuring & communicating business activities Understanding the conceptual framework (App)	BE: 1-4, 1-5, 1-8 E: 1-4, 1-6, 1-8, 1-14 P: 1-3a, 1-3b, 1-5a	9/15	M: TAH 1026 W: MND 2007
9/16-9/22	Chapter 2: The Accounting Information System Understanding the nature of external transactions; Learning how to compute account balances	BE: 2-3, 2-7, 2-10 E: 2-5, 2-16 P: 2-9a	9/22	M: TAH 1026 W: MND 2007
9/23-9/29	Chapter 3: The Financial Reporting Process Accrual basis accounting Revenue recognition and the matching principle	BE: 3-9, 3-10 E: 3-5, 3-8, 3-14 P: 3-5a, 3-5b	9/29	M: TAH 1026 W: MND 2007
9/30-10/6	Chapter 4: Cash and Internal Controls Understanding internal controls Cash control and bank reconciliations	BE: 4-8, 4-10 E: 4-10 thru 4-15 P: 4-3a	10/6	M: TAH 1026 W: FLS 1048 (10/3)
10/7-10/13	Chapter 5: Receivables and Sales Direct write-off & allowance methods Accounting for notes Receivable	BE: 5-4, 5-5,5-9, 5- 12 E: 5-3, 5-6, 5-11 P: 5-3a, 5-3b	10/13	M: TAH 1026 W: MND 2007
10/14-10/20	Chapter 6: Inventory and Cost of Goods Sold Inventory flows and costing methods Perpetual and periodic inventory systems	BE: 6-22 E: 6-5, 6-8, 6-11, 6-13 P: 6-1a, 6-3a, 6-4a	10/20	M: TAH 1026 W: MND 2007
10/21-10/23	Mid-Term Exam 1 (chap 1-6)		Due: 10/23	
10/21-10/27	Chapter 7: Long Term Assets Accounting for tangible and intangible assets Cost allocation and the disposal of assets	BE: 7-1, 7-8 E: 7-3, 7-6, 7-8, 7-18 P: 7-4a, 7-5a, 7-8b	10/27	M: TAH 1026 W: MND 2007
10/28-11/3	Chapter 8: Current Liabilities Accounts and notes payable Payroll liabilities and accounting for contingencies	BE: 8-9 E: 8-2, 8-8, 8-10 P: 8-2a, 8-4b	11/3	M: TAH 1026 W: FLS 1048 (10/31)
11/4-11/10	Chapter 9: Long Term Liabilities The issuance and retirement of bonds Other long-term liabilities	BE: 9-12, 9-16 E: 9-5, 9-13, 9-14 P: 9-1a, 9-2a, 9-3a, 9-4a	11/10	M: TAH 1026 W: MND 2007
11/11-11/17 11/12: Campus closed	Chapter 10: Stockholders' Equity Common, preferred and treasury stock Dividends, retained earnings and the statement of stockholders' equity	BE: 10-14 E: 10-3, 10-5, 10-9 P: 10-2a, 10-4a, 10-6b	11/17	W: MND 2007
11/18-11/20	Mid-Term Exam 2 (chap 7 - 10)		Due: 11/20	
11/18-12/1	Chapter 11: Statement of Cash Flows Operating, investing and financing activities Direct and indirect methods	BE: 11-4, 11-8, 11-9, 11-15 E: 11-8, 11-11, 11-13, 11-14 P: 11-2b, 11-4a, 11-7a	12/1	M: TAH 1026 W: MND 2007
11/21-11/25	 <div style="border: 1px solid black; padding: 5px; display: inline-block;">THANKSGIVING</div> 			
11/26-12/1	Chapter 11: Statement of Cash Flows (contd.)	cont'd		M: TAH 1026 W: MND 2007
12/2-12/7	Chapter 12: Financial Statement Analysis Vertical and horizontal analysis Risk and profitability analysis	BE: 12-4, 12-5, 12-7, 12-8, 12-10, 12-15 E: 12-4, 12-5, 12-15 P: 12-1a, 12- 3a, 12-4a	12/7	M: TAH 1026 W: TAH 1026 (12/5)
12/8-12/10	Final Exam (comprehensive)		Due: 12/10	
12/11 12/13	Grades published in SacCT9.1 Grades submitted to Registrar			

Note: Study at your own pace but stay within the timeframes indicated in the Course Schedule to avoid falling behind.