ACCT 280 (Hybrid)
Accounting I

Early Fall Session 15/11
August 17 – October 10, 2015

Course Description

Introduction to the principles and concepts of accounting and the application of procedures relating to the complete accounting cycle. Preparation of financial statements for sole proprietorships, partnerships, and corporations is emphasized.

Prerequisite: Sophomore standing; MGMT 150 highly recommended. A grade of C or better is highly recommended before progressing to ACCT 281.

Class Day and Time: Wednesday, 5:30 pm – 8:30 pm.

This is a hybrid course which is defined as an online course supported by a weekly in-seat class. Our class will consist both in-seat and online instruction through various resources, discussion and homework. Please note that we will meet every week, unless otherwise noted.

You are expected to attend every class. If you know prior to the beginning of the session that you will miss more than one night, it is strongly recommended that you wait to take this course at another time.

The online portion of our course is located in D2L. You will access the course through CougarTrack.

Textbooks

The Textbook is a 2-semester text and is used for both Accounting I and Accounting II.


   New textbooks purchased from MBS Direct automatically include the Connect passcode. If you do need to purchase the passcode separately, use ISBN: 978-0-07-764127-6. Passcodes to Connect can also be purchased online directly from the publisher during the first week of class. CAUTION: Do not purchase USED passcodes to Connect; they are not valid.

   Do not try to register for Connect prior to the first day. I will provide a link to the course Connect website on the first day of class. You must register for the website associated with this session and section only. Registration cannot be changed or reversed.

Textbooks for the course may be ordered from MBS Direct:

- online at [http://direct.mbsbooks.com/columbia.htm](http://direct.mbsbooks.com/columbia.htm)
- by phone at 800-325-3252

For additional information about the bookstore, visit [http://www.mbsbooks.com](http://www.mbsbooks.com).
Course Overview

This course will focus on the preparation and interpretation of financial information for use by investors and other interested parties.

Each week we will focus on different situations, issues, or problems in accounting by completing various exercises, problems and cases. Expertise in accounting is best gained through problem solving. Some problems will be submitted for grading.

Technology Requirements

Participation in this course will require the basic technology for all online classes at Columbia College:

- A computer with reliable Internet access,
- a web browser,
- Acrobat Reader,
- Microsoft Office or another word processor such as Open Office.

You can find more details about standard technical requirements for our courses on our site.

Course Objectives

- To understand the accounting cycle and financial statements (balance sheet, income statement and owners’ equity) for sole proprietorships.

Measurable Learning Outcomes

- Record a business transaction in the journals and ledgers of the accounting system.
- Prepare financial statements (income statement, statement of owner’s equity, balance sheet) for a business entity.
- Design, implement, and evaluate an internal control system for a business entity.
- Implement the proper accounting procedures for cash, receivables, inventory and long-term assets.
### Grading

#### Grading Scale

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>450-500</td>
<td>90-100%</td>
</tr>
<tr>
<td>B</td>
<td>400-449</td>
<td>80-89%</td>
</tr>
<tr>
<td>C</td>
<td>350-399</td>
<td>70-79%</td>
</tr>
<tr>
<td>D</td>
<td>300-349</td>
<td>60-69%</td>
</tr>
<tr>
<td>F</td>
<td>0-299</td>
<td>0-59%</td>
</tr>
</tbody>
</table>

#### Grade Weights

<table>
<thead>
<tr>
<th>Assignment Category</th>
<th>Points</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussions (6)</td>
<td>60</td>
<td>12%</td>
</tr>
<tr>
<td>Homework (8)</td>
<td>160</td>
<td>32%</td>
</tr>
<tr>
<td>Weekly Exams (6)</td>
<td>120</td>
<td>24%</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>60</td>
<td>12%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
<td>20%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>500</td>
<td>100%</td>
</tr>
</tbody>
</table>

### Schedule of Graded Assignments

<table>
<thead>
<tr>
<th>Week</th>
<th>Assignment</th>
<th>Points</th>
<th>Due Online</th>
<th>Due In-Seat</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Discussion 1</td>
<td>10</td>
<td></td>
<td>In Class</td>
</tr>
<tr>
<td></td>
<td>Connect Homework 1</td>
<td>20</td>
<td>Sunday</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Exam 1</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Discussion 2</td>
<td>10</td>
<td>In Class</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Homework 2</td>
<td>20</td>
<td>Sunday</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Exam 2</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Discussion 3</td>
<td>10</td>
<td>In Class</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Homework 3</td>
<td>20</td>
<td>Sunday</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Exam 3</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Discussion 4</td>
<td>10</td>
<td>In Class</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Homework 4</td>
<td>20</td>
<td>Sunday</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Midterm Exam</td>
<td>60</td>
<td>Sunday</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Discussion 5</td>
<td>10</td>
<td>In Class</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Homework 5</td>
<td>20</td>
<td>Sunday</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Exam 5</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Discussion 6</td>
<td>10</td>
<td>In Class</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Homework 6</td>
<td>20</td>
<td>Sunday</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Exam 6</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Homework 7a (In Class)</td>
<td>10</td>
<td>In Class</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Connect Homework 7b</td>
<td>10</td>
<td>Sunday</td>
<td></td>
</tr>
</tbody>
</table>
Assignment Overview

Chapter Readings, PowerPoints and other Self-Study Resources

All readings and lecture review should be completed prior to coming to the in-seat portion of class. I encourage you to take advantage of the self-study resources available in the course. Each week there are PowerPoint Slides and tutorials available in the Content area of the course as well as practice assignments and quizzes in Connect.

Discussions (In Class)

Discussions are an integral part of the in-seat portion of this course. Discussion activities are designed to help extend your learning into the real world and bridge the gap between theory and practice. Requirements for discussion assignments will be posted in the course for you to review before coming to class. For example, you may be asked to complete Internet research prior to attending class that particular week in order to fully participate in the discussion assignment.

The discussion activities are graded and may be completed in class either individually or in groups.

Homework (Connect and In Class)

This course uses an online learning application called Connect, which is designed to accompany your textbook. You must have access to Connect in order to complete the online graded assignments for this course. Each week you are assigned two or more graded exercises and problems from the Connect site. Be sure to work and submit the assignments before the due date each week. In Weeks 7 and 8 part A of the homework will be completed in class.

Some practice exercises and problems are available and do not count toward your grade. They may be reworked several times. You are strongly encouraged to take advantage of these practice opportunities before attempting the graded assignment.

Weekly, Midterm and Final Exams (Connect)

Each week students must complete a short exam in Connect. It will test material covered in that week's assignments. The exams may consist of true-false, multiple-choice, short essay questions, and/or problems. There is a practice quiz for each chapter.

The Connect midterm exam is scheduled during Week 4; there is no weekly exam that week. The midterm exam is comprehensive in nature, covering material from the first four weeks.

The Connect final exam is scheduled during Week 8. Again, there is no weekly exam for that week. The final exam is comprehensive: it covers all chapters in the course.
Course Schedule

Week 1: Accounting: Information for Decision Making

Readings (Before class)
- Chapter 1: Accounting: Information for Decision Making
- Chapter 2: Basic Financial Statements
- Self-Study Resources (Online and Connect)

Ungraded Activity (Before class)
Post a welcome message in the Introductions topic in D2L before we meet for class. Please tell us a little about yourself.

Discussion 1 (In Class)
Specific topic to be assigned by the instructor.

Connect Homework 1
Complete the Week 1 Graded Assignment in Connect. It covers Chapters 1 & 2.

Connect Exam 1
Complete the Week 1 Graded Exam in Connect. It covers Chapters 1 & 2.

Week 2: Capturing Economic Events

Reading (Before class)
- Chapter 3: Capturing Economic Events
- Self-Study Resources (Online and Connect)

Discussion 2 (In Class)
Specific topic to be assigned by the instructor.

Connect Homework 2
Complete the Week 2 Graded Assignment in Connect. It covers Chapter 3.

Connect Exam 2
Complete the Week 2 Graded Exam in Connect. It covers Chapter 3.

Week 3: Accruals and Deferrals

Reading (Before class)
- Chapter 4: The Accounting Cycle: Accruals and Deferrals
- Self-Study Resources (Online and Connect)

Discussion 3 (In Class)
Specific topic to be assigned by the instructor.

Connect Homework 3
Complete the Week 3 Graded Assignment in Connect. It covers Chapter 4.

Connect Exam 3
Complete the Week 3 Graded Exam in Connect. It covers Chapter 4.
**Week 4: Preparing Financial Statements**

**Reading (Before class)**
- Chapter 5: Reporting Financial Results
- Self-Study Resources (Online and Connect)

**Discussion 4 (In Class)**
Specific topic to be assigned by the instructor.

**Connect Homework 4**
Complete the Week 4 Graded Assignment in Connect. It covers Chapter 5.

**Connect Midterm Exam**
Complete the Midterm Exam in Connect. It covers Chapters 1-5.

**Week 5: Financial Assets**

**Reading (Before class)**
- Chapter 7: Financial Assets
- Self-Study Resources (Online and Connect)

**Discussion 5 (In Class)**
Specific topic to be assigned by the instructor.

**Connect Homework 5**
Complete the Week 5 Graded Assignment in Connect. It covers Chapter 7.

**Connect Exam 5**
Complete the Week 5 Graded Exam in Connect. It covers Chapter 7.

**Week 6: Liabilities**

**Reading (Before class)**
- Chapter 10: Liabilities
- Self-Study Resources (Online and Connect)

**Discussion 6 (In Class)**
Specific topic to be assigned by the instructor.

**Connect Homework 6**
Complete the Week 6 Graded Assignment in Connect. It covers Chapter 10.

**Connect Exam 6**
- Complete the Week 6 Graded Exam in Connect. It covers Chapter 10.

**Week 7: Merchandising, Inventories and the Cost of Goods Sold**

**Readings (Before class)**
- Chapter 6: Merchandising Activities
- Chapter 8: Inventories and Cost of Goods Sold
- Self-Study Resources (Online and Connect)
Homework 7
A. (In Class) A portion of the homework will be completed in class. Specific topic will be assigned by the instructor.
B. (Connect) Complete the remaining Week 7 Graded Assignment in Connect. It covers Chapter 6 & 8.

Weekly Exam (Connect)
Complete the Week 7 Graded Exam in Connect. It covers Chapters 6 & 8.

Week 8: Plant Assets and Depreciation
Reading (Before class)
- Chapter 9: Plant and Intangible Assets
- Self-Study Resources (Online and Connect)

Homework 8
A. (In Class) A portion of the homework will be completed in class. Specific topic will be assigned by the instructor.
B. (Connect) Complete the remaining Week 8 Graded Assignment on Connect. It covers Chapter 9.

Connect Final Exam
Complete the Final Exam in Connect. It covers Chapters 1-10.

Course Policies

Student Conduct
All Columbia College students, whether enrolled in a land-based or online course, are responsible for behaving in a manner consistent with Columbia College’s Student Conduct Code and Acceptable Use Policy. Students violating these policies will be referred to the office of Student Affairs and/or the office of Academic Affairs for possible disciplinary action. The Student Code of Conduct and the Computer Use Policy for students can be found in the Columbia College Student Handbook. The Handbook is available online; you can also obtain a copy by calling the Student Affairs office (Campus Life) at 573-875-7400. The teacher maintains the right to manage a positive learning environment, and all students must adhere to the conventions of online etiquette.

Plagiarism
Your grade will be based in large part on the originality of your ideas and your written presentation of these ideas. Presenting the words, ideas, or expression of another in any form as your own is plagiarism. Students who fail to properly give credit for information contained in their written work (papers, journals, exams, etc.) are violating the intellectual property rights of the original author. For proper citation of the original authors, you should reference the appropriate publication manual for your degree program or course (APA, MLA, etc.). Violations are taken seriously in higher education and may result in a failing grade on the assignment, a grade of "F" for the course, or dismissal from the College.

Collaboration conducted between students without prior permission from the instructor is considered plagiarism and will be treated as such. Spouses and roommates taking the same course should be particularly careful.
All required papers may be submitted for textual similarity review to Turnitin.com for the detection of plagiarism. All submitted papers may be included in the Turnitin.com reference database for the purpose of detecting plagiarism. This service is subject to the Terms and Conditions of Use posted on the Turnitin.com site.

A plagiarism tutorial is located in the content area of the D2L website. Additionally, work that was completed in a prior course and submitted in the current course will not be accepted.

**Non-Discrimination**

There will be no discrimination on the basis of sex, race, color, national origin, sexual orientation, religion, ideology, political affiliation, veteran status, age, physical handicap, or marital status.

**Disability Services**

Students with documented disabilities who may need academic services for this course are required to register with the Coordinator for Disability Services at (573) 875-7626. Until the student has been cleared through the disability services office, accommodations do not have to be granted. If you are a student who has a documented disability, it is important for you to read the entire syllabus before enrolling in the course. The structure or the content of the course may make an accommodation not feasible.

**Attendance Policy**

Attendance for a week will be counted as having submitted a course assignment for which points have been earned during that week of the session or if the proctoring information has been submitted or the plagiarism quiz taken if there is no other assignment due that week. A class week is defined as the period of time between Monday and Sunday (except for Week 8, when the week and the course will end on Saturday at midnight). The course and system deadlines are all based on the Central Time Zone.

**Email**

All students are provided a CougarMail account when they enroll in classes at Columbia College. You are responsible for monitoring email from that account for important messages from the College and from your instructor. You may forward your Cougar email account to another account; however, the College cannot be held responsible for breaches in security or service interruptions with other email providers.

Students should use email for private messages to the instructor and other students. The class discussions are for public messages so the class members can each see what others have to say about any given topic and respond.

**Late Assignment Policy**

A hybrid class requires regular participation and a commitment to your instructor and your classmates to regularly engage in the reading, discussion and writing assignments. Although most of the communication for this course is asynchronous, you must be able to commit to the schedule of work for the class for the next eight weeks. You must keep up with the schedule of reading and writing to successfully complete the class.

**Course Evaluation**

You will have an opportunity to evaluate the course near the end of the session. A link will be sent to your CougarMail that will allow you to access the evaluation. Be assured that the evaluations are anonymous and that your instructor will not be able to see them until after final grades are submitted.
Additional Resources

Orientation for New Students

This course is offered online, using course management software provided by Desire2Learn and Columbia College. The Student Manual provides details about taking an online course at Columbia College. You may also want to visit the course demonstration to view a sample course before this one opens.

Technical Support

If you have problems accessing the course or posting your assignments, contact your instructor, the Columbia College Helpdesk, or the D2L Helpdesk for assistance. Contact information is also available within the online course environment.

<table>
<thead>
<tr>
<th>Email</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="mailto:CCHelpDesk@ccis.edu">CCHelpDesk@ccis.edu</a></td>
<td>800-231-2391 ex. 4357</td>
</tr>
<tr>
<td><a href="mailto:helpdesk@desire2learn.com">helpdesk@desire2learn.com</a></td>
<td>877-325-7778</td>
</tr>
</tbody>
</table>

Online Tutoring

Smarthinking is a free online tutoring service available to all Columbia College students. Smarthinking provides real-time online tutoring and homework help for Math, English, and Writing.

Smarthinking also provides access to live tutorials in writing and math, as well as a full range of study resources, including writing manuals, sample problems, and study skills manuals. You can access the service from wherever you have a connection to the Internet. I encourage you to take advantage of this free service provided by the college.

Access Smarthinking through CougarTrack under Students->Academics->Academic Resources.