**Syllabus**

**Principals of Financial Accounting**

ACG 2021             Spring        CRN

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| **Instructor** | **Amy Barati, CPA** |
| **Contact Info**amy and jeff at reunion smaller.jpg | |  |  | | --- | --- | | Phone: | Cell (321) 689-7244 Cell phone contact permitted 7 days a week from 10:00 AM to 10:00 PM. | | e-mail: | [abarati@valenciacollege.edu](mailto:abarati@valenciacollege.edu) **Note**:  All official communication will be sent via your Atlas email account. | | Office: | In class room roughly 45 minutes before class | | Websites | Myaccountinglab--  Schedule at Amy Barati faculty web-site.   All assignments: <http://www.myaccountinglab.com/> | |

**Office Hours***:* I will be in the classroom roughly 30-minutes before most class starts. Students may be also able to reach instructor by emailing, calling, or texting.

**Important Dates:**

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| Day & Evening Classes Begin | May 7 |
| Drop/Refund Deadline (11:59 p.m.) | May 12 |
| Withdrawal Deadline - 'W" Grade (11:59 p.m.) | June 27 |
| Day and Evening Classes End | July 29 |
| Final Exam in class | July 23 |
| Final grades viewable in Atlas | August 1 |

**Catalog Course Description:** Accounting concepts, principles, procedures, and underlying theories applicable to nature of accounting, financial statements, accounting cycle, current assets, plant & equipment, long-term investments, intangible assets, payroll, current liabilities, long-term debt, and owners equity including accounting for sole proprietorships, partnerships and corporations. Special Fee $30.

**Pre-requisites:** The following are recommended:

An assessment score for placement in MAT 0024C or higher mathematics or minimum grade of C in MAT 0012C or in APA 1111 or in MTB 1103.

**Text and Required Supplies**  A calculator is required at every class meeting. Use of cell phones as calculators is not permitted.

***Important:*** You will need ***both*** the textbook and a MyAccountingLab access code to complete the course. Required Textbook:

Horngren's Financial & Managerial Accounting : **The Financial Chapters**, Fourth Edition by Nobles,    Pearson is the Publisher.

**MyAccountingLab-** Is required. This is where students must complete the required course assignments and take quizzes and exams.  You must obtain an access code to use the program.

***Instructions for registering with MyAccountingLab are at the end of this Syllabus***

Considering textbook options? The following information is provided to guide students searching for most affordable way to obtain their textbook and access code. Three options are available:

1-    Purchase textbook and access code bundled together from Osceola campus bookstore. $127.10. Includes full-color, loose-leaf, three-hole punch version of textbook and a MyAccountingLab **access code** with eText   ISBN: 9780133451245.

*Note: This is easiest method and financial aid can be used. Please note that the textbook is not available at other campus bookstores*.

2-    Purchase access code ($55) online **without the eBook** and purchase or rent book (either new or used) from an outside bookseller (ISBN 133451245). To purchase access code only online follow steps on registration document at end of this syllabus, and select “Instant access” option. *Note: This low cost access code will NOT give you access to the eBook. This is a good option only for students that can obtain a used textbook and do not need financial aid to cover the cost of their access code.*

3-    Purchase an access code ($100) that includes both MyAccountingLab and the eBook directly from the publisher. The eBook includes Pearson eText viewable on PC, Mac, iPad and Android devices, and MyAccountingLab instant access. Follow steps at end of syllabus, and select the “With eText” option.

*Important Note: This option does NOT include the physical textbook. Your instructor strongly urges you to obtain the physical book as she has noted much higher success rates in the course by students using the physical textbook. Most student need the textbook open and in front of them during initial attempts on homework.*

4-    Once you have access to MyAccountingLab (by any of the options above) you can purchase the textbook for $55. You will have the opportunity to purchase a full-color, loose-leaf, three-hole punch version of the text called a “Print Upgrade” from within your course.

Instructions for purchasing physical textbook through publisher:

1. Enter your course, and from the left-hand navigation bar click “Course Home”

2. Click “Purchase Options”

3. Click “MyPearsonStore” link

4. Click “Add to cart” in the second pop-up window that opens

 Final Note: Your instructor strongly urges you to obtain the physical textbook. She has measured student success in the course and found that students earn much higher grades when they have the physical textbook.

**Course ID**:  After using the Access code that you purchased to enter MyAccounting Lab you will need a *course ID* to join students in your Valencia class and get assignments from Professor Barati. We don’t want you completing assignments from a different instructor at a different college!! The course ID is located on the last page of this syllabus. It is entered after you register with MyAccountingLab.

**Withdraw and Attendance** Regularity in classroom attendance and punctuality is vital to academic success.  Students are expected to attend class regularly and punctually. If the student misses any time in class and any announcements are made in class, it is the student’s responsibility to find out what the announcements are as they will be held accountable to those announcements. Class will start promptly at 6 PM and we will work right up until 9:20 PM.

Students who do not maintain regular attendance may be withdrawn by the professor after notification.  Per Valencia Policy 4-07 (Academic Progress, Course Attendance and Grades, and Withdrawals), a student who withdraws from class before the withdrawal deadline noted above will receive a grade of “W.”  A student is not permitted to withdraw after the withdraw deadline.  A faculty member MAY withdraw a student up to the beginning of the final exam period for violation of the class attendance policy. A student who is withdrawn by faculty for violation of the class attendance policy will receive a grade of “W.”  Any student who withdraws or is withdrawn from a class during a third or subsequent attempt in the same course will be assigned a grade of “F.”  For a complete policy and procedure overview on Valencia Policy 4-07 please go to: <http://valenciacc.edu/generalcounsel/policydetail.cfm?RecordID=75>

*Students who stop attending must withdraw themselves from the course through ATLAS. The teacher will assign a grade of “F” to students that stopped participating and did not withdraw.*

**Grading Policy & Makeup Work:**

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| **Activity** | **Percentage of Total** | **Explanation** |
| Participation | 5% | During class participating in discussions, answering instructor questions, and working on group work with at least one other student. |
| Homework | 20% | Twelve assignments. Each assignment worth 10 points. May attempt as many times until it is due and will take only the highest score. The assignments may be turned in late, but will have a 10% penalty. |
| Quizzes | 25% | Taken during class. |
| Exams | 40% | Mid-terms and final. The final is cumulative. |
| Total | 100% | *To compute your course grade add up points you have earned and divide by total points possible in the course to date.* |

**Course Grades**:  Each student’s course grade will be calculated by dividing the total points the student earned during the course by the total points possible.

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| **Points Earned** |  | **Letter Grade** |
| 90% to 100% | of Total Points | A |
| 80% to 89% | of Total Points | B |
| 70% to 79% | of Total Points | C |
| 60% to 69 % | of Total Points | D |
| Below 60% | of Total Points | F |
| Final course grades of "A," "B," "C," "D," or "F" shall be assigned based upon the student's academic achievement upon the completion of all course work, including the required final examination. A student who fails to take the required final examination may receive a final course grade earned, unless the professor elects to assign the student a grade of "I" or as otherwise addressed in the Professor's course syllabus.  **Grading/ class policies**:  All tests must be taken on or before the day of the final.  No makeup tests are available without explicit consent of instructor, which will only be granted in case of documented emergency and in accordance with college policy. | | |

**Make-up work** (assignments, quizzes, exams) will only be allowed in cases of documented student emergencies. For student emergencies, it is the student’s responsibility to contact the instructor and provide documentation within one week unless special arrangements have been made previously.

**Course Procedures:** Students should do the following to succeed in this course:

* 1. **Read text prior to class**. Reading the textbook is one of the most important things you can do to succeed in the course. Reading prepares you for participation in class discussion, completion of study plans, and homework. You will also be prepared to ask questions about topics that you find difficult. All the homework and tests are designed to cover concepts presented in the textbook.
  2. **Complete the online Study  Plan** Study plans are available inside MyAccountingLab, our homework management website. It is critical that students complete the Study Plans before they attempt the homework. No points are earned for completion of study plans; however they contribute greatly to mastery of course concepts, higher homework and exam scores!
  3. **Attend class:** Attending class is critical to passing the course. During class the instructor will explain challenging concepts; you will use the computers to work on accounting exercises, we may review homework and test problems. Students must bring their textbooks & calculators to all class meetings
  4. **Homework:** Homework will be completed on-line through MyAccountingLab.com . The homework will be according to the class schedule, after the material has been covered in class.  Students may attempt homework as often as they would like prior to the deadline. Only the highest score will be used toward the homework portion of the grade. Homework may be turned in late, but will incur a 10% reduction to the score per day.
  5. **Quizzes:** Will be taken in class following the separate course schedule that will be in the instructor’s faculty web-site. If any updates are made to the schedule they will be announced in class.
  6. **Tests**:   A mid-term(s) will occur during the course and taken during class on the computer in MyAccountingLab. The required final exam is a cumulative final exam covering the most important topics from the entire course.
* **Extra credit:** Various extra credit assignments will be made available. They may be completed as many times as you want prior to the due date and only the highest score will be used per assignment. No assignments are accepted after the due date. The total percentage of correct responses divided by the total possible will be the percentage used to earn the following number of percentage points to be added to your final grade (in percentage points).
  1. 90 – 100% correct will add 3 percentage points to your grade.
  2. 70 – 89% correct will add 2 percentage points to your grade.
  3. 0 – 69% correct will add 1 percentage points to your grade.

**Student Conduct, Responsibility and General Policies**

By enrolling at Valencia Community College, a student assumes the responsibility for becoming familiar with and abiding by all Valencia rules of conduct, responsibility and General Policies. This information can be found in the Student Code of Conduct in the current Valencia Student Handbook or at the following link:  www.valenciacc.edu/generalcounsel/policies.cfm.

Student must silence their cell phones and are not permitted to have them in sight during class. Student’s that violate this class policy will be required to leave the class for the day. Headphones must also be removed even if they are not connected to a device.

**Course Outcomes**

* Analyze transactions using the accounting equation.
* Record asset, liability, equity, revenue and expense transactions into a company’s accounting system.
* Prepare financial statements in accordance with current accounting standards.
* Comprehend the steps to complete the accounting cycle.
* Analyze a company’s financial data in order to facilitate economic decision making.
* Solve financial scenarios by applying the time value of money principles.
* Understand the importance of ethical issues related to the profession.

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| **Students with Disabilities:** Students with disabilities who qualify for academic accommodations must provide a notification from the Office for Students with Disabilities (OSD) and discuss specific needs with the instructor, preferably during the first two weeks of class.  The Office for Students with Disabilities determines accommodations based on appropriate documentation of disabilities.  The Osceola Campus Office is located in building 1 room 140A 407 582-4167  **Valencia ID cards:** Valencia ID cards are required for use of facilities such as Library or Testing Center.  You can obtain an ID card in building 1 room 130. Phone (407) 582-4134  **Testing Center:**   |  |  |  | | --- | --- | --- | | **Location:** | Building 4, First floor |  | | **Phone:** | 407-582-4149 or 321-697-4149 |  | |

**Weekly Activities & Assignments**

See course schedule in faculty web-site

**Instructions for MyAccountingLab**:  Learn how to register for MyAccountinglab and locate your assignments by following the instructions located on the last page of this Syllabus.

**Disclaimer Statement:**

**This outline may be altered, at the instructor’s discretion, during the course of the term.  It is the responsibility of the student to make any adjustments as announced by finding out what was discussed in any portion of classes they missed.**

**MyLab & Mastering**

**Student Registration Instructions**

#### To register for [FA Summer 2014](http://digitalvellum.next.ecollege.com/EnterCourse/SMS.html?SMSResponse&returnUrl=http://portal.mypearson.com/portal&courseid=barati71109&accountUrl=http://register.pearsoncmg.com/userprofile/up_login.jsp&logoutUrl=http://portal.mypearson.com/portal/Logout): (Instructions directly from the Pearson web-site)

To enroll in a typical course, a student needs to have a:

* **Student access code, a valid credit card, or a PayPal account**– Students get an access code with a new book purchase or by buying the code separately in a student access kit/card at the campus bookstore. Students can also buy access to a course online with a credit card or PayPal account while they are enrolling.

The student access code is nontransferable and can be used only once.

If a student is waiting for financial aid, they can access your course without payment. This option grants a student temporary access to your course for 14 days. For more information, see [To request temporary access](http://help.pearsoncmg.com/myp/myp_instr/Content/mycoursecompasscourses_myp/get_started_myp/how_students_enroll_myp.htm?CSHID=mycoursecompasscourses_myp%2Fget_started_myp%2Fhow_students_enroll_myp.htm#request_temp_access).

* **Email address** - The student's registration and enrollment confirmation will be sent to this email address. This address is also available to you, the instructor, for course-based communications.

**A student who does not already have a Pearson account** and is enrolling for the first time should follow the registration instructions from the Students area of the MyLab & Mastering website.

To assist these students, print the instructions and distribute them, along with the course ID for your course.

**A student who already has a Pearson account** performs the steps in [Registering and Enrolling in a New Subject](http://help.pearsoncmg.com/myp/myp_instr/Content/mycoursecompasscourses_myp/get_started_myp/how_students_enroll_myp.htm?CSHID=mycoursecompasscourses_myp%2Fget_started_myp%2Fhow_students_enroll_myp.htm#register_enroll_new_subject) below to enroll in a new course.

**Note:** Students who need to enroll in another course based on the same textbook as a current or previous course should go through their Pearson Account Profile to enroll. They do not need to use a new access code or make a payment. Students go to:

1. Go to [https://register.pearsoncmg.com/userprofile](https://register.pearsoncmg.com/userprofile/) and sign in.
2. Under the list of MyLab & Mastering products, click **Enroll in a Course**.
3. Enter the course ID received from the instructor of the new course, confirm the course information, and click **Continue**.

If the student is prompted to provide an access code or purchase course access using a credit card or PayPal, the course materials do not match the previous course. The student should contact the instructor.

1. Click **Enter Course Now** to start using the new course.

## Register and Enroll in a New Subject

1. Go to the [MyLab & Mastering website](http://pearsonmylabandmastering.com/) and click **Student** in the Register area.
2. Enter the course ID you received from your instructor for your new course, and click **Continue**.

Course ID: \_\_barati71109\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Follow the instructions to either:

[Use a student access code](http://help.pearsoncmg.com/myp/myp_instr/Content/mycoursecompasscourses_myp/get_started_myp/how_students_enroll_myp.htm?CSHID=mycoursecompasscourses_myp%2Fget_started_myp%2Fhow_students_enroll_myp.htm#use_access_code), [purchase access online](http://help.pearsoncmg.com/myp/myp_instr/Content/mycoursecompasscourses_myp/get_started_myp/how_students_enroll_myp.htm?CSHID=mycoursecompasscourses_myp%2Fget_started_myp%2Fhow_students_enroll_myp.htm#purchase_access), or [request temporary access](http://help.pearsoncmg.com/myp/myp_instr/Content/mycoursecompasscourses_myp/get_started_myp/how_students_enroll_myp.htm?CSHID=mycoursecompasscourses_myp%2Fget_started_myp%2Fhow_students_enroll_myp.htm#request_temp_access).

## To use a student access code:

1. Go to the [MyLab & Mastering website](http://pearsonmylabandmastering.com/) and click **Student** in the Register area.
2. Enter the course ID provided above and click **Continue**.
3. After verifying your course information, enter your username and password, and click **Sign in**.
4. If you don’t have a Pearson account, click **Create an account**.
5. Complete the Create an Account page. Helpful hints display to guide you.
6. Read and accept the license agreement.
7. Optionally, you can select the check box to help us make our products better and learn about new offers.
8. Click **Create Account**.
9. Click **Access Code** and enter your six-word access code in the boxes.
10. Click **Finish** to complete your registration.
11. Click **Go to Your Course** to access your online course.

## To purchase course access online:

1. Go to the [MyLab & Mastering website](http://pearsonmylabandmastering.com/) and click **Student** in the Register area.
2. Enter the Course ID provided above and click **Continue**.
3. After verifying your course information, enter your username and password, and click **Sign in.**
4. If you don’t have a Pearson account, click **Create an account**.
5. Complete the Create an Account page. Helpful hints display to guide you.
6. Read and accept the license agreement.
7. Optionally, you can select the check box to help us make our products better and learn about new offers.
8. Click **Create Account**.
9. Select the button for the access level you want.
10. Select whether you want to pay with a credit card or use PayPal and enter payment information.
11. Click **Review** to review your order details. If you need to change anything, click the **Change** link.
12. Click **Make Payment** to submit your order.
13. Click **Go to Your Course** to access your online course.

## To request temporary access

If a student is waiting for financial aid, 14 days of temporary course access without payment may be available.

1. Go to the [MyLab & Mastering website](http://pearsonmylabandmastering.com/) and click **Student** in the Register area.
2. Enter the Course ID provided by your instructor and click **Continue**.
3. After verifying your course information, enter your username and password, and click **Sign in**.
4. If you don’t have a Pearson account, click **Create an account**.
5. Complete the Create an Account page. Helpful hints appear to guide you.
6. Read and accept the license agreement.
7. Optionally, you can select the check box to help us make our products better and learn about new offers.
8. Click **Create Account**.
9. To get temporary access to your course, click the link at the bottom of the page.
10. When a confirmation message appears, click **Yes** to complete your registration.
11. You will receive a confirmation email with payment instructions. Click **Go to Your Course** to access your course.

For more help with registration, go to the [Get Started for Students](http://pearsonmylabandmastering.com/students/) area of theMyLab & Mastering website. For instructions on registration, watch the Register for your course videos.