Modesto Junior College
Fall 2014
Business Administration 201 (BUSAD 201) – Financial Accounting

Instructor Information
Instructor: Erica L. Beam
LinkedIn: http://www.linkedin.com/in/ericalbeam
Email: beame@yosemite.edu
Email response time: Within 24 hours during the semester.
If you don’t receive a response within 24 hours, please resend your email. Be sure to include your full name (first and last) in all emails.
Phone: 209.575.7950 ext 8055
Phone response time: Within 2 business days.
Leave a message with your full name, your phone number, and the best time to reach you. Generally email is better, try it first.
Office: None
Drop-in hours: None
Appointment hours: Please see me in class or email me to schedule an office or phone appointment.
Webpage: beame.faculty.yosemite.edu

Course Information
Section: 2990
Class location: Founders Hall – Room 135
Class hours: Saturday 8:30 am – 12:40 pm
Units: Four (4)
Prerequisites: None
Recommended for Success: Satisfactory completion of BUSAD 310 and ENGL 50

Overview: This course, BUSAD 201 will study what financial accounting is, why it is important, and how it is used. Financial accounting focuses on the study of the accounting cycle. The accounting cycle begins with recording transactions, preparing adjustments, reversals, and ends with closing entries and the preparation, disbursement, and analysis of financial statements.

Student Learning Objectives:
1. Determine and apply Generally Accepted Accounting Principles (GAAP) in the appropriate applications.
2. Analyze financial transactions and statements to evaluate the financial health of businesses.
3. Identify and assess ethical issues to financial accounting and reporting.
Methods of Instruction: Both a holistic approach and an in-depth study will be utilized to foster meaningful comprehension and develop the necessary critical thinking skills to succeed. This will be accomplished with varied methods of instruction and student interaction including, but not limited to:
   a. Individual class preparation – text and lecture review
   b. Individual homework assignments, quizzes, and surveys
   c. Individual project
   d. In-class quizzes, discussions, exercises, and problem solving
   e. Small group discussions, exercises, and problem solving
   f. Small group projects and presentations
   g. Exams

Materials
   Required text: Financial and Managerial Accounting, 1st edition, ISBN#978-1-118-00423-4. WileyPlus access code is also required. Be sure to purchase your text early to begin the class requirements.

   Supplemental text and resources: See Resources tab on website

   Course documents: See Courses I Teach tab on website

   Other: Computer, internet connection, and printer access are imperative for your success. Computer labs are available on campus.

   Any calculator is acceptable. Cell phones and electronic devices ARE NOT ALLOWED during quizzes or exams.

Requirements
   Class preparation: It is imperative that for your learning experience and that of your peers you put forth more than adequate effort to prepare for class. Preparing for class includes but is not limited to reading assigned chapters and completing the assigned homework and quizzes in WileyPlus. You should also be prepared to ask questions, participate in classroom discussions, group activities, and take quizzes. See Policies for information on missing and late preparation.

   Participation: In-class participation includes individual quizzes, discussions, exercises, and problem solving as well as small group quizzes, discussions, exercises, and problem solving. It is my expectation that you participate in all discussions and contribute your fair share to all group efforts. See Policies for information on missing and late participation.

   Homework: Most of the homework assignments will be completed through WileyPlus. There may be handouts and additional homework assigned during class. It is to be completed prior to class and submitted upon request. Assignments not submitted through WileyPlus should have a professional appearance with your name, class, date, and assignment title at the top of the page. See Policies for information on missing and late homework.

   Exams: There will be two (2) mid-term exams and one (1) final exam. The mid-terms will cover all chapters and material covered prior as indicated on the Course Outline. The final exam will cover all chapters and material covered from the second mid-term forward. Due to the nature of the material, some topics may be
comprehensive and tested on both exams. Exams are not open book. See Policies for information on missing exams.

**Policies**

**Grades:**

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
<th>Grade Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Participation</td>
<td>10%</td>
<td>90-100 = A</td>
</tr>
<tr>
<td>Group Participation</td>
<td>40%</td>
<td>80-89 = B</td>
</tr>
<tr>
<td>Homework, Quizzes, and Surveys</td>
<td>20%</td>
<td>70-79 = C</td>
</tr>
<tr>
<td>Exams</td>
<td>30%</td>
<td>60-69 = D</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td>0-59 = F</td>
</tr>
</tbody>
</table>

Grading rubrics will be provided for participation, projects, and presentations.

**Attendance and tardiness:** As you can see, participation is a large portion of your overall course grade. In order to participate, you must attend!! If you anticipate difficulties attending class, you may need to evaluate your ability to take this course. If you must be late or leave early, please let me know beforehand. Also, be discreet and as minimally disruptive as possible to your fellow classmates. You are allowed one (1) excused absence provided you contact me prior to class via email or voice message. It is your responsibility to submit any missed work no later than one (1) week after your excused absence to receive full credit. Work submitted after one (1) week or for an unexcused absence follows the policies below. MJC has stated the following attendance policy:

“All students enrolled at Modesto Junior College are expected to be punctual and attend classes regularly. Instructors are encouraged to announce to their students their policies regarding excessive absences or tardiness at the beginning of the semester. When an instructor determines that a student's absences are excessive, the instructor may drop the student from the class. It is the student’s responsibility to discuss anticipated and/or extensive absences with the instructor. No absence relieves the student of the responsibility of completing all work assigned. Any student who fails to attend class regularly may be dropped; however, it is the responsibility of the student to complete the course or to officially withdraw from a class. Tardiness may be treated as an absence.”

(http://mjc.edu/current/resources/responsibilities/index.html)

**Participation:** Most of your time spent in class will be asking questions, working on problems, interacting with fellow students in discussions and exercises. I welcome your questions; they are a vital part of our class time! It is my expectation that everyone can express their opinion freely, without recourse, and everyone will treat each other with respect. MJC has stated the following academic freedom policy:

“Students have the right to listen, the right to decide, the right to choose, the right to reject and the right to express and defend individual beliefs. As members of the MJC community, students are encouraged to develop the capacity for critical judgment and to engage in a sustained and independent search for truth. The educational purpose of the college is best served by this freedom of expression. Students are free to take reasoned exception to the data or views offered in any course of study and to reserve judgment about matters of opinion, but they are responsible for learning the content of any course of study for which they are enrolled. Student performance will be evaluated on a broad academic basis, not
Missing/late class preparation and homework: Assignments missed due to an excused absence can be submitted up to one (1) week late with no penalty. After one (1) week it is subject to a 20% reduction during the second week. Assignments missed due to an unexcused absence have no grace period and are subject to a 20% immediately. After the second week all work submitted late is subject to a 50% reduction. Late work can be submitted until the final exam.

Missing/late participation: Points missed for in-class participation can be made up within one (1) week after an excused absence. Not all in-class activities can be made up and it is at my discretion to make such accommodations. Points missed for in-class participation can not be made up for unexcused absences. Your peer evaluation may be affected by your absences.

Missing/late exams: If you cannot attend the scheduled exams it is your responsibility to contact me prior to the exam to schedule an alternative time to take it.

Extra credit: There are no extra credit opportunities. Attend class, participate, and complete the work as assigned.

Academic integrity: Complete your own work. Cite sources and references accordingly. If you need assistance with citing your sources, please ask me for help. The Learning Center can also assist. MJC has stated:

“The following are violations of academic integrity:
■■ Cheating: Intentionally using or attempting to use unauthorized materials, information or study aids in any academic exercise; misrepresenting or non-reporting of pertinent information in all forms of work submitted for credit.
■■ Facilitating Academic Dishonesty: Intentionally or knowingly helping, or attempting to help, another to violate a provision of the institutional code of academic integrity.
■■ Plagiarism: The deliberate adoption or reproduction of ideas, words or statements of another person as one's own, without acknowledgement. This includes all group work and written assignments.”

ALL VIOLATIONS OF ACADEMIC INTEGRITY WILL NOT BE TOLERATED AND WILL BE SUBJECT TO DISCIPLINARY ACTION INCLUDING BUT NOT LIMITED TO FAILURE OF THE COURSE.

Collaboration: Collaboration is at the core of this course! It is not only acceptable during in-class participation and for completion of assignments and deliverables outside of class, but required. You are still required to submit your own work that is prepared in your own voice. Collaboration is unacceptable during quizzes and exams and will be considered a violation of academic integrity, see above.

Other: Put your cell phone away. You may check it during break and after class.

Be present and focused on our course while in class.
You may eat in class, but please clean up after yourself and respect those around you.

**Resources**

**Educational:** There are many avenues for assistance on campus-the library, Integrated Learning Center, and many computer labs. Check out [http://www.mjc.edu/current/resources/studentservices/help.html#supportsvcs](http://www.mjc.edu/current/resources/studentservices/help.html#supportsvcs) for more information.

**Accommodation:** Should you have a disability and/or need accommodations please see me immediately. Also, be sure to utilize the services of DSPS. Check out [http://www.mjc.edu/prospective/resources/support/dsupply/index.html](http://www.mjc.edu/prospective/resources/support/dsupply/index.html) for more information.

**Course Outline**

See website for “Course Outline” for detailed weekly schedule.