**ACCT 100‑‑INTRO. TO ACCOUNTING (15-week section)**

**Online Course**

**January 29 - May 17, 2024**

**SYLLABUS – SPRING 2024**

Professor Michael J. Farina, CPA, MBA, CGMA

* Office hours: 1/31, 2/7, 2/14, 2/28, 3/6, 3/27, 4/10, 4/17, 4/24, 5/1, 5/8, and 5/15

all 11:00AM-12:00PM, online.

* Website: <http://www.cerritos.edu/mfarina>
* Email: [mfarina@cerritos.edu](mailto:mfarina@cerritos.edu)

**COURSE DESCRIPTION**

This course serves as an introduction to accounting at the college level. The course is a prerequisite to ACCT 101, "Funda­mentals of Accounting‑I." Students will learn to record business transactions in accounting records; prepare a trial balance and basic financial statements for service enterprises and merchan­disers; prepare bank reconciliations; compute certain financial ratios; and record payroll data.

This course is taught online, in a 15 – week format. There are no in person meetings, Zoom meetings or conferences. Successful completion of this course will require a substantial amount of discipline on your part. Additionally, accounting requires more homework than most courses. You should be prepared to spend a minimum of six to ten hours weekly on homework assignments and reading.

**TEXT**

*College Accounting: A Contemporary Approach*, Haddock, Price and Farina, 6th edition. McGraw-Hill Publishing. Students should purchase the “bundle” that includes a loose-leaf textbook and an access code for the Connect software from the Cerritos College bookstore to complete assignments online. ***Not having your textbook and/or access code to Connect is not a valid excuse for missing posted assignment deadlines.***

**GRADING**

Points may be earned as follows:

Mid‑term examination (Chapters 1 – 6) 100

Comprehensive final exam 150

Homework: 10 assignments @ 10 points each, lowest dropped 90

Critical Thinking Problems: 4 assignments @ 5 points each 20

10 on-line pre-quizzes; lowest dropped 45

11 on-line quizzes; lowest score dropped 190

Student Learning Outcomes Assessments 25

Total points possible 620

Grading will be as follows:

90% + = A

80‑89% = B

67‑79% = C

55‑66% = D

Below 55% = F

**RECORDED LECTURES**

You ***must*** either listen to the recorded lectures available on Connect or read the lecture notes (see “Lecture Notes” below). Each chapter has its own lecture. Each recorded lecture is my voice-over of the written lecture notes (see “Lecture Notes” below), combined with step-by-step solutions of exercises pertaining to the material in the chapter.

**LECTURE NOTES**

Lecture notes for each chapter are available in MS Word documents on my website. These notes provide the basis for the “Recorded Lectures” above and include links to step-by-step solutions of exercises pertaining to the material in the chapter. Additionally, some students may wish to download these notes and have them on hand while listening to the recorded lectures. See the third page of this syllabus for instructions on how to download these notes.

**HOMEWORK**

Homework assignments must be completed online using Connect and are listed on the third page of this syllabus. The due dates are firm. Your lowest score will be dropped.

**CRITICAL THINKING PROBLEMS**

Critical Thinking Problems from four chapters have been assigned in addition to the homework. These problems must be completed on Connect. The due dates for these problems are on page 3 of this syllabus.

**PRE-QUIZZES**

Ten on-line pre-quiz assignments, containing objective questions, are assigned. These pre-quizzes are designed to help prepare you for the regular quizzes (see below). They must be completed on Connect. The due dates are listed on the third page of this syllabus. The due dates are firm. Each pre-quiz is worth 5 points, with the lowest score dropped. There is no time limit. You have two attempts for each pre-quiz; only your best score will be recorded.

**QUIZZES**

Eleven on-line quizzes containing objective questions are assigned. These quizzes must be completed on Connect. The due dates are listed on the third page of this syllabus. The due dates are firm. The quiz for Chapter 1 is worth ten points. The remaining quizzes are worth 20 points each; your lowest score for these quizzes will be dropped. There is a time limit of 80 minutes for each quiz.

**MID-TERM AND FINAL EXAMINATIONS**

The mid-term and final examinations must be completed on Connect. These examinations consist primarily of problems to be solved “from scratch,” rather than objective questions. These problems will be similar to the problems contained in homework assignments. Review sheets for these exams are posted on the ACCT 100 Online webpage. The mid-term and final examinations have time limits of 2 hours and 15 minutes each. ***Neither the mid-term exam, nor the final exam, may be made up.*** The dates of these examinations are on page 3 of this syllabus. The times these examinations will be available on Connect will be announced a week before the examination is due. All students must take both the mid-term and the final examinations at the regularly scheduled time.

**STUDENT LEARNING OUTCOMES ASSESSMENT ASSIGNMENTS**

There are two Student Learning Outcomes (SLO) Assessment assignments. These assignments contain problems from the textbook designed to test the student’s knowledge of the SLO listed on page 7 of this syllabus. Each assignment has a time limit of two hours. Each assignment must be completed in one sitting.

**SMARTBOOK ASSIGNMENTS**

SmartBook is an adaptive learning system designed to help students learn faster, study more efficiently, and retain more knowledge for greater success. It is highly recommended you read the chapter before completing the SmartBook assignment. There are nine extra-credit SmartBook assignments in the course; each one is worth two extra credit points. You may “Save and Exit” as often as you like. Due dates are listed in Connect. The due dates are firm.

**STUDENT RESPONSBILITIES**

Any student who does not send me an email no later than Monday, February 5 by 5:00 pm stating they have listened to the three course orientation videos on my website, read the course syllabus, and understood them all, will be dropped from the class.

Students are expected to regularly turn in assignments, in accordance with the due dates on page 3 of this syllabus. ***The pace of the class is tight, so you must not fall behind.***

Any student who has not completed a total of three assignments on Connect will be dropped from the class. Additionally, any student who does not complete each of the first three assignments on Connect by the deadline date described on page 4 of this syllabus—the Chapter 1 and Course Orientation Quiz; the Chapter 2 Homework; and the Chapter 2 Quiz—will be dropped from the class. Failure to purchase the book and/or Connect access code is not an excuse for missing assignment deadline dates.

The last day to drop with a grade of “W” is April 23, 2024.

# POLICY STATEMENT

Students may collaborate on homework assignments, but not on quizzes, the mid-term examination, or the final examination. Any student who has not completed a total of three assignments on Connect will be dropped from the class. Additionally, any student who has not completed the Ch. 1 and Ch. 2 assignments by the due date below will be dropped from the class. Failure to purchase the book and/or Connect access code is not an excuse for missing assignment deadline dates.

Falsification of work or allowing others to copy your work may serve as a basis for a failing grade and/or dismissal from class. The college and I take academic honesty issues very seriously. I expect ethical behavior, integrity, and proper behavior inside the classroom. Students who commit academic dishonesty will be dealt with according to the college’s standards of conduct and academic honesty/dishonesty policies, which made be in the Spring 2024 class schedule.

I check my email account once daily, Monday through Friday, except for holidays. Emails received Monday through Friday will be replied to within 24 hours. Emails received on holidays or weekends may not be replied to until the next school day. Your email should use proper business communications etiquette and be written in complete sentences. You must include your name and class number (#21948) in the subject area of your email, or I will be unable to respond to your email. Emails received after 7:00 pm are considered received on the next day.

**HOMEWORK, QUIZ, EXAM, CRITICAL THINKING PROBLEM, AND STUDENT LEARNING OUTCOME ASSESMENT ASSIGNMENTS**

The due dates for these activities are below. These assignments must be completed by the due date no later than 11:59PM.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Ch. # |  | HW Pts. | Quiz  Pts. | Due Date @ 11:59PM |
|  | ***HOMEWORK, QUIZZES and EXAMS:*** |  |  |  |
| 1 | Lecture only. No homework problems. There is a ten-question online quiz. | N/A | 10 | 2/5 |
| 2 | P2.2A, P2.4A | 10 | 20 | 2/5 |
| 3 | P3.3A, P3.4A, P3.5A | 10 | 20 | 2/12 |
| 4 | P4.1A, P4.2A, P4.4A | 10 | 20 | 2/20 |
| 5 | E5.1, E5.2, P5.1A, P5.3A | 10 | 20 | 3/4 |
| 6 | E6.1, E6.4, P6.3A | 10 | 20 | 3/18 |
|  | Mid-term Examination (Ch. 1 – 6): 100 points (available 3/23, 11:59 am) |  |  | 3/25 |
| 7, 8 | E7.1, P7.4A, P7.6A, E8.1, E8.6, P8.2A, P8.4A | 10 | 20 | 4/8 |
| 9 | E9.5, P9.1A, P9.4A, P9.5A, P9.6A | 10 | 20 | 4/15 |
| 10, 11 | E10.7, P10.1A, E11.3, P11.1A, P11.6A | 10 | 20 | 4/22 |
|  | ***STUDENT LEARNING OUTCOMES ASSESSMENT #1*** | 15 |  | 4/24 |
| 12 | P12.1A, P12.6A | 10 | 20 | 4/29 |
| 13 | E13.9, E13.10, P13.1A, P13.3A | 10 | 20 | 5/13 |
|  | ***STUDENT LEARNING OUTCOMES ASSESSMENT #2*** | 10 |  | 5/15 |
|  | Final Examination: 150 points (available 5/15, 11:59 am) |  |  | 5/17 |
|  | ***CRITICAL THINKING PROBLEMS:*** |  |  |  |
| 5 | Critical Thinking Problem 5.1 | 5 |  | 3/4 |
| 8 | Critical Thinking Problem 8.1 | 5 |  | 4/8 |
| 9 | Critical Thinking Problem 9.1 | 5 |  | 4/15 |
| 13 | Critical Thinking Problem 13.2 | 5 |  | 5/13 |

**HOW TO DOWNLOAD LECTURE NOTES**

Lecture notes are available for each chapter. Go to my website, [www.cerritos.edu/mfarina](http://www.cerritos.edu\mfarina), click on ACCT 100 Online, then click on Lecture Notes. Select the chapter you would like and open the link.

**HOW TO REGISTER AS A STUDENT ON CONNECT VIA CANVAS**

Please watch this video to learn how to access Connect via Canvas:

[Connect First Day of Class canvas | McGraw Hill (mheducation.com)](https://www.mheducation.com/highered/support/connect/first-day-of-class/canvas.html)

NOTE:It is important that your username in Connect exactly matches your name as enrolled at Cerritos College.

For example, if your enrolled name at Cerritos College is *Juarez, Maria D*., that should be your username in Connect. Do ***not*** enroll in Connect as Maria Juarez, or any other variation of your Cerritos College enrolled name.

**HOW TO ACCESS CONNECT TO COMPLETE HOMEWORK AND CRITICAL THINKING PROBLEMS**

Homework and Critical Thinking Problem assignments are listed in the “**HOMEWORK, QUIZ, EXAM, AND CRITICAL THINKING PROBLEM ASSIGNMENTS”** table on page 3 above. These assignments must be completed using Connect.

NOTE: Homework and Critical Thinking Problem assignments have unlimited attempts and only the best score is recorded. Each question will be given one at a time.

* Go to Connect via Canvas
* Enter your Login and Password (password and login are case-sensitive)
* Select an Assignment Name by clicking on the arrow on the right-hand side
* You may print the assignment, complete it by hand, then enter your answers in Connect later. This is the preferred approach
* Read the instructions window, then click Begin
* Work on the assignment in Connect
* You may click on “check my work” as needed
* When all questions in the assignment are completed, click “submit assignment”. (Note: Incomplete assignments can be saved and worked on later by clicking “save and exit.”)

**USING PROCTORIO**

All quizzes, and the final examination, will use Proctorio. Proctorio is a browser-locking proctoring software designed to protect the integrity of the course’s quizzes and exams. Proctorio will not be used for homework, SmartBook, or Critical Thinking Problems.

I have been informed that Proctorio works best with Chrome. If you do not have Chrome, here is a link to download it:

[https://www.google.com/chrome/ (Links to an external site.)](https://www.google.com/chrome/)

When using Proctorio for the first time you may be asked to accept a Proctorio “extension”; please do so.

During the quiz, your access to other browsers and tabs will be shut down. The quiz must be taken in FULL SCREEN mode. If full screen is not restored within 30 seconds you will be removed from the assignment, and it will be submitted as is.

To help you get started, I would like you to take the following assignment on Connect:

Proctoring Enabled: Proctorio Practice Quiz. It is a three-question non-graded quiz.

If you have questions, please contact Connect help. Here are the hours of operation for Connect help, and the phone number.

Monday-Thursday: 24 hours Friday: 12:00 AM to 9:00 PM EST

Saturday: 10:00 AM to 8:00 PM EST

Sunday: 12:00 PM to 12:00 AM EST

Phone (800) 331-5094

**HOW TO ACCESS CONNECT TO TAKE ONLINE QUIZZES**

NOTE: All quizzes have an 80-minute limit and only one attempt. Each question will be given one at a time.

* Go to Connect via Canvas
* Enter your Login and Password (password and login are case-sensitive)
* Select an Assignment Name by clicking on the arrow on the right-hand side
* Read the instructions window, then click Begin
* Select the correct answer by clicking the circle
* Click “Next” to go to the next question
* After the last question has been answered, click “Submit”
* Another window will appear; click “Submit assignment” to save the grade and exit the quiz session

**HOW TO SUCCEED IN ACCOUNTING 100**

**Complete the following*, in order*:**

* Listen to the recorded lectures and/or read the Lecture Notes for the chapter first.
* Read the chapter thoroughly.
* Complete the SmartBook assignment on Connect, if available. Not only will you be better prepared for the chapter homework and quiz, but you can also earn extra credit by completing the SmartBook assignment.
* Complete the chapter homework on Connect before the due date. Have your book and notes handy. Use the Solutions to Key Problems if needed. These are the solutions for the “B” set of problems; your homework consists of the corresponding “A” problem.
* Take the Pre-Quiz on Connect, using your notes and book if needed.
* Complete the chapter quiz on Connect before the due date. Again, have your book and notes handy.
* For the mid-term and final examinations: Follow the instructions in those study guides.
* ***Never wait until the last minute to start the assignments!***

**Cerritos College Accounting/Finance Department**

**ACCT 100 – Introduction to Accounting**

**Student Learning Outcomes**

1. Record transactions in a general journal for a merchandising company.
2. Calculate and record adjusting entries in a general journal.
3. Prepare an Income Statement, Statement of Owner's Equity, and a   
   Balance Sheet, or identify and calculate key components of an Income   
   Statement, Statement of Owner's Equity, and a Balance Sheet, for a   
   merchandising company.
4. Calculate employee gross pay, overtime, payroll deductions, and net   
   pay and prepare the corresponding journal entries for the employee and   
   employer.
5. Prepare a bank reconciliation and its related journal entries.