NORTH SEATTLE COMMUNITY COLLEGE  
BUSINESS, ENGINEERING, AND INFORMATION TECHNOLOGIES DIVISION  
Accounting 210 Financial Accounting Fundamentals (5 credits)  
Course Syllabus

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COURSE DESCRIPTION

Accounting 210 introduces basic accounting concepts, principles, and procedures for recording business transactions and developing financial accounting reports. Computer software used to produce external reports.

REQUIRED TEXTBOOK


COURSE OBJECTIVES

1. Identify and apply the concepts, conventions, and generally accepted accounting principles, which underlie financial accounting and reporting.  
2. Understand how to prepare financial statements for a business.  
3. Work and communicate effectively in teams.  
4. Using computer applications to further understanding of the relationship of computers and accounting.  
5. Understand the importance of integrating ethical considerations into decision models.

The North Seattle Community College's Curriculum and Academic Standards Committee and the Instructional Council have developed a document that outlines general education outcomes for A.A. and A.A.S. degree students. This course specifically addresses the following outcomes:

- Outcome #2: Use quantitative reasoning processes to understand, analyze, interpret, and solve quantitative problems.  
- Outcome #4: Access, evaluate, and apply information form a variety of sources.  
- Outcome #5: Apply computer competency to goals.  
- Outcome #6: Work and communicate effectively in groups.
TEACHING METHODOLOGY

A combination of resources might be used to communicate and reinforce the concepts and principals introduced in this course. Teaching methodology may include the use of: (but not limited to)

- Textbook
- Lecture
- Group discussion
- Multimedia (videos/films, DVD’s, etc.)
- Student presentations
- Current news and industry publications
- Computerized examples and assignments
- Industry websites and web libraries

ADDITIONAL RESOURCES

You may also find the following resources (both online and hardcopy) useful:

- Newspapers’ business sections from *The Seattle Times, The Seattle Post Intelligencer*, or *The New York Times*;
- Magazines such as *Barron’s, Business Week, Economist, Entrepreneur, Forbes, Fortune, Newsweek, Time, Washington CEO*;
- Other publications such as *The Puget Sound Business Journal*, or *The Wall Street Journal*;

GRADING POLICY

A single grade will be used at the end of the quarter based upon the student’s performance of all the following factors:

<table>
<thead>
<tr>
<th>Test or Component</th>
<th>Chapters to Review</th>
<th>Total Possible Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. First test</td>
<td>Chapters 1, 2</td>
<td>100</td>
</tr>
<tr>
<td>2. Second test</td>
<td>Chapters 3, 4, and 5</td>
<td>100</td>
</tr>
<tr>
<td>3. Third test</td>
<td>Chapters 6, 7, and 8</td>
<td>100</td>
</tr>
<tr>
<td>4. Computer Problems</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Possible</td>
<td></td>
<td>400</td>
</tr>
</tbody>
</table>

STUDENTS CANNOT USE LAPTOPS, HANDHELD COMPUTERS OR SIMILAR COMPUTING DEVICES WHILE TAKING EXAMS.
ATTENDANCE

No quantitative value is assigned

GRADING:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Minimum Score</th>
<th>Maximum Score</th>
<th>Grade</th>
<th>Minimum Score</th>
<th>Maximum Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>375-400</td>
<td>3.9-4.0</td>
<td>C</td>
<td>240-249</td>
<td>1.9-2.1</td>
</tr>
<tr>
<td>A-</td>
<td>350-374</td>
<td>3.5-3.8</td>
<td>C-</td>
<td>230-239</td>
<td>1.5-1.8</td>
</tr>
<tr>
<td>B+</td>
<td>325-349</td>
<td>3.2-3.4</td>
<td>D+</td>
<td>220-229</td>
<td>1.2-1.4</td>
</tr>
<tr>
<td>B</td>
<td>300-324</td>
<td>2.9-3.1</td>
<td>D</td>
<td>210-219</td>
<td>0.9-1.1</td>
</tr>
<tr>
<td>B-</td>
<td>275-299</td>
<td>2.5-2.8</td>
<td>D-</td>
<td>200-209</td>
<td>0.7-0.8</td>
</tr>
<tr>
<td>C+</td>
<td>250-274</td>
<td>2.2-2.4</td>
<td>E</td>
<td>Below 200</td>
<td>0.0</td>
</tr>
</tbody>
</table>

MAKE-UP EXAMS:

There will be no make-up of tests

There will be no incomplete grades

HOMEWORK ASSIGNMENTS

In order to master the study of accounting, homework is extremely important. **Timely completion of every homework assignment is critical to your success in understanding this material.** As such, there will be homework assignments each week.

Individual students will occasionally be asked to present answers to homework or other problems in class using the whiteboard, overhead, etc.

Here are guidelines for completing your homework:

- Chapter material should be read **before** class.
- All assignments must be legible, neat, stapled, and in proper form.
- SHOW ALL CALCULATIONS. Assignments showing calculations, financial entries, etc. must be written in pencil, and any erasures must be clean.
- ALL HOMEWORK is discussed in class.
- Every assignment must include your name and the chapter/assignment description clearly written at the top of the page. Example:

  ▶️ Student Name
  ▶️ ACC 210
  ▶️ Chapter
  ▶️ Problem#
TUTORS

The accounting department is proud of the tutors it selects and the quality of service they provide our students. Please do not hesitate to schedule time with a tutor if you are having difficulty with the homework or this class.

ATTENDANCE/ABSENCES

Consistent attendance and participation is important! If you miss a class, it is your sole responsibility to obtain class notes and other lecture materials from other students. Get the phone numbers of at least two students in the class so that you can share information.

ACADEMIC INTEGRITY

A note about cheating: Don't! Cheating (including plagiarism) is a serious offense. Each student is to earn his/her grade on the merits of his/her individual performance. Cheating will result in a score of "0" (zero) for the assignment/exam. Cheating might result in you meeting with the administrator and with your possible dismissal from this class with a 0.0 failing grade.

AIR QUALITY

Due to the increasing number of individuals with chemical sensitivities and allergies, our campus has adopted a fragrance-free policy. Please refrain from wearing any fragrance or perfume.

SPECIAL NEEDS

If you need course adaptations or accommodations because of disability, if you have emergency medical information to share with me, or if you need special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible.

CAMPUS CLOSURES

If the college is closed unexpectedly for any reason, (e.g., snow, etc.) listen to radio and television stations (KING, KIRO, or KOMO) for closure information. If no mention is made of Seattle Community College District colleges, or specifically North Seattle Community College, assume that the college is open, that faculty and staff will be present, and that classes will start on time. The following phone numbers may be helpful: NSCC campus main switchboard is (206) 527-3600; the Business, Engineering, and Information Technologies Division is at (206) 527-3730; and NSCC Campus Security is at (206) 527-3636.
BASIC CLASSROOM/LAB RULES

- Please refrain from wearing perfume or fragrance (See "Air Quality" above)
- Come to class prepared so that you may learn and participate.
- Smoking is strictly prohibited on campus except in designated areas.
- Eating or drinking in the lab is forbidden.
- You may not play computer games during class.
- Unless specifically directed to a particular site by the instructor, web surfing, checking email, etc. is prohibited during class time.
- Viewing or downloading pornographic or sexually offensive material is absolutely prohibited.
- Turn off or silence all audible communication devices such as cell phones, pagers, etc. Under no circumstances may such devices be responded to in the classroom.
- Please allow others to be able to hear what the instructor or class participants are saying by not engaging in ancillary conversations.

INSTRUCTOR-STUDENT RELATIONSHIP

The foundation of good instructor/student relationship is mutual trust and respect. The instructor trust that you will do what is expected of you and he/she in turn will conduct the course according to the course guide and stated objectives. The instructor will not disrespect any student and the students in turn will not disrespect the instructor.

The instructor is here to help you master the concepts in this course regardless of any perception to the contrary. If you have a concern about how the course is being taught, you should first check your course guide. The course guide represents what you and the instructor are agreeing to do during the course and that you have done your part in managing your education.

If you still feel you need to address your concern make an appointment with the instructor to discuss your issues. Do not confront the instructor during class hours about your issues or concerns even if other students share your point of view.

If a student were having difficulty in class she/he would expect the instructor to discuss that problem with him/her first before consulting others. Likewise, students are asked to show the same respect and first discuss any problems with the instructor before consulting with others.

GET HELP EARLY IF YOU ARE HAVING DIFFICULTY WITH MATERIALS COVERED IN THIS CLASS!