Jim Henderson, Instructor

Spring 2013, Section 24435

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E-mail: jim.henderson@wvm.edu

Office Hours: TTh 7-8AM and 12:30-1PM, room D in the Business Building

OBJECTIVE:

Upon completion of this course, you will have an understanding of the contents and the limitations of general purpose financial statements prepared by service organizations and merchandising organizations for sole proprietorships. You will gain this understanding by learning the process used to record basic business transactions and other transactions specifically related to cash, receivables, plant assets, liabilities, and owner's equity.

STUDENT LEARNING OUTCOMES:

Students will be able to apply their knowledge of generally accepted accounting principles to record economic events and prepare three financial statements for a sole proprietorship organization engaged in service or merchandising operations. Students will also be able to apply their knowledge of generally accepted accounting principles to interpret the contents of these three financial statements. In addition, students will be able to identify how accounting information is used in the decision-making process.
REQUIRED MATERIALS:

The text is an on-line text that whose access must be purchased at www.wileyplus.com. All homework problems related to the material in the text can be found at this website after access is purchased. After you click on wileyplus.com, click on "Students--Register for New Class" and purchase your registration code along the way. You will have to find your school from the drop down menu (West Valley)and click on it. Now click on Accounting 10/11 and click on this course. Here you will find the text under "Read, Study, and Practice" and the homework assignments are under "Assignments". It is pretty self-explanatory from there. If you are not comfortable using an on-line text and prefer paper you have 3 options. The first is to print the material in the text that appears on -line or you can purchase the hardcopy version of the text which is Accounting Principles by Weygandt, Kimmel and Kieso, 10th edition. The shrink-wrapped version of the text available in the West Vally bookstore contains the registration code you will need to do the homework which must be done on-line. If you are not comfortable doing homework on-line, you may purchase a copy of the text that does not have the registration code shrink-wrapped inside. If you do this, you will not be able to do the homework on-line, you will have to do the homework by hand on paper, and you will not have access to the other resources contained in Wiley.
In addition, you will need to purchase access to the practice set that we will use later in the course. More information will be provided in Angel.

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**HOMEWORK:**

Accounting is best learned by the solving of accounting problems, in this case, on-line. There will be a significant amount of homework each week. If you cannot make the commitment to do the homework, you should consider dropping the course and taking it when you can. Completion of the homework by the due date is absolutely necessary for success in this course. If you don't complete the homework on your own, YOU WILL NOT PASS THIS COURSE. Each assigned homework problem will be reviewed in class.

If you are doing homework on Wiley, at the WileyPLUS website, click on “Assignments”. A listing of the assignments (exercises and problems only) for each chapter from the text will be displayed. There are also questions assigned that appear in the back of each chapter that must be answered. The assigned questions are noted on the last page of this syllabus. The exercises and problems that are listed on this page next to the assigned questions are there for reference only and are the exercises and problems that are in Wiley.

I will select 2 homework problems from each chapter just before we go over the assigned homework in class. If you can show me your "good faith" attempt at solving these problems (either in class with hard copy or on WileyPlus) you will earn between 1 and 5 points per problem depending on the completeness of your solution.
EXAMS:

A total of 11 exams (including the final exam) will be given during the semester. Note the date of the exams in your Course Agenda. PLAN TO BE IN CLASS ON THOSE DATES. NO MAKE-UP EXAMS WILL BE PERMITTED. In the event you have to miss class the day of an exam, you must arrange to take the exam on an alternate date, no later than the class session following the date of the class missed. Anyone who misses an exam without giving me prior notice, WILL RECEIVE ZERO POINTS FOR THAT EXAM. The final exam is NOT COMPREHENSIVE and is scheduled for Tuesday, 5/21/13, from 7:30-9:30AM.

The final is a comprehensive, departmental final given to all Accounting 10 students at West Valley. More instructions will be forthcoming as we get toward the end of the semester.

CHEATING:

Recent surveys have shown that a large percentage of students say that they have cheated and that they basically consider it to be an okay activity (although, ironically, these students think the biggest problem in our society is ethics and that they consider themselves to be ethical people). WRONG! Cheating is absolutely unacceptable under any circumstances! For class work, I encourage you to HELP each other, but you are ultimately responsible for completing your own assignments. During exams you are expected to:

(1) wear NO hats of ANY kind

(2) have NO notes of ANY kind. The only papers that should be on your desk during an exam are the ones that I have distributed

(3) NOT talk to others during the exam

(4) keep your eyes on your OWN paper

(5) keep your OWN paper AWAY from the prying eyes of others!
On exam days, ALL backpacks are to be placed at the front of the classroom. Any student who violates any of these rules will receive an "F" grade for the class and will be reported to the Dean of Student Services.

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DROPPING:

I DROP NO ONE. IF YOU DROP THIS COURSE, PLEASE NOTIFY RECORDS AND ADMISSIONS. IF YOU DON'T YOUR NAME WILL APPEAR ON MY FINAL ROSTER AND YOU WILL BE ISSUED THE APPROPRIATE GRADE. THE LAST DAY TO DROP AND RECEIVE A "W" IS 4/26/13.

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GRADING:

Your grade will consist of the following:

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<thead>
<tr>
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<tbody>
<tr>
<td>Mid-term exams, 10 @ 50</td>
<td>500 points</td>
</tr>
<tr>
<td>Homework, 10 x 10</td>
<td>100 points</td>
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<tr>
<td>Practice set</td>
<td>100 points</td>
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<tr>
<td>Final exam</td>
<td>150 points</td>
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<td><strong>Total</strong></td>
<td><strong>850 points</strong></td>
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90% earns an A

80% a B
70% a C
60% a D

I will be most pleased to review your cumulative point totals with you any time you wish.

**EXAM DATES:**

Chapter 1  2/7/13  
Chapter 2  2/19/13  
Chapter 3  2/28/13  
Chapter 4  3/7/13  
Chapter 5  3/19/13  
Chapter 6  3/28/13  
Chapter 8  4/11/13  
Chapter 9  4/23/13  
Chapter 10 5/2/13  
Chapter 11 5/14/13
ADDITIONAL INFORMATION:

1. The instructor may make changes to the syllabus during the semester. It is the student’s responsibility to stay informed of these changes. Students may contact the instructor during office hours and before/after class, time permitting. Students may also wish to have a study partner whom they can contact if they miss class.

2. Any student who feels s/he may need an accommodation based on the impact of a disability should contact me privately to discuss your specific needs. DESP (Disability & Educational Support Program) located in the Learning Services building (408-741-2010) may be contacted to coordinate reasonable accommodations for students with verifiable documentation.

3. If you have a complaint or someone has shared information with you as a student or employee that is unlawful discrimination or sexual harassment, contact the Associate Vice Chancellor of Human Resources at West Valley-Mission community College District, Human Resources Department, 408-741-2060. If the Associate Vice Chancellor of Human Resources is not available, contact the President of the college, Mr. Brad Davis at 408-741-2097.
## HOMEWORK:

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<thead>
<tr>
<th>Chapter</th>
<th>Questions:</th>
<th>Exercises/Problems</th>
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Updated 1/17/13