INSTRUCTOR

Ron Sabado  CPA, CMA  
Telephone  206-870-3710 Ext. 3561  
E-mail  rsabado@highline.edu  
Blackboard  http://blackboard.highline.edu/  
Office Hours:  Building 29, Room 249  
12:30 – 2:30 p.m. M-F open office hours

COURSE

ACCTG 202, Spring 2007  
   Items 2028, Monday - Friday, 8:00 – 8:50 a.m. Bldg.29/Rm. 216  
   Items 2030, Monday - Friday, 9:00 – 9:50 a.m. Bldg.29/Rm. 216  

Computer Lab:  Bldg. 30  
Tutoring Center 26-319  
   http://flightline.highline.edu/tutoring/  
Testing Center 3-101

ACCESSIBILITY

If you need course adaptations or accommodations because of a 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 provide me with the Letter of Accommodation you have received from the office of Access Services. Access Services is located in Building 99, first floor.

TUTORING

• If you need help with the course material I strongly encourage you to contact me.  
• In addition, there are accounting tutors available at the tutoring center.  
  ○ All of our tutors are students who have successfully completed the courses they wish to tutor with a 3.0 GPA or better and all tutors must have an instructor’s recommendation.  
  ○ The tutoring center is located in 26-319. You can find more information at the center’s web site http://flightline.highline.edu/tutoring/.

NATURE OF THE COURSE

Financial accounting should provide you with a strong basic knowledge of accounting theory, accounting procedures, and how to use of accounting information. In designing and teaching this class, I am taking into consideration student’s varying academic and career goals. Therefore, I try to seek a balance between preparing accounting majors for advanced studies in accounting and preparing general business students to understand and use accounting information.

The course presents generally accepted accounting principles and their application in determining asset and liability values and periodic net income; developing financial statements for interested and concerned users, and analyzing financial results.

• The course combines a mix of accounting theory, accounting procedure, and reporting and analysis of results of operations.  
• The course is designed primarily for business transfer students.
MISSION STATEMENT

My mission is to provide members of our diverse community (students of Accounting 202) with educational opportunities to develop accounting knowledge, skills, attitudes, and values necessary for productive, responsible, and meaningful careers.

My mission includes developing and enhancing your ability to identify and summarize assumptions, issues, and salient arguments, as well as to draw logically valid conclusions from statements, images, data, and other forms of evidence relevant to accounting and to assess the implications and consequences of conclusions.

GOAL – Student Learning Outcomes

Accounting is a process involving recording and reporting business transactions in a manner suitable for users to make informed business decisions.

- **By the end of this course, students should be able to analyze, measure, classify, record, summarize, interpret, and communicate information about business transactions in accordance with generally accepted accounting principles (GAAP).**
- The course will also provide you with an opportunity to work in randomly selected teams when solving accounting problems.
  - You are expected to participate in a group when assignments are designated group work.

OBJECTIVES

This is a business class and you and I should approach it in a business-like manner. Employers expect our presence at work and your classmates should expect your presence at group assignments and meetings. Employers also expect your work assignments to be professional (neat and organized), completed on-time, and as accurate as possible. And, finally, employers expect your active involvement in learning your job. I also expect you to:

- Attend class, to be prepared to discuss the assigned material, participate in group assignments.
- Complete your homework assignments in a neat and organized manner by the due date.

Class Discussion – Class discussions are an exchange of ideas and your attention and attendance is necessary. Certain behaviors cause disruption for other students and me; therefore:

- **Turn off cell phones or activate vibrate.**
- **Please do not sleep in class.**
- **Try to arrive on time but if you are late, please come to class but try not to disrupt the class when you arrive.**

Class discussions allow us to discuss the major concepts of the course, clarify all assigned material, and give all of us an opportunity to express ourselves on matters relevant to the course. All of us should honor the rights and ideas of all people and value other's beliefs and individual and cultural differences. I encourage creativity, challenge, and debate in learning.
Books – The book will guide the class discussion, give you a vehicle for self-study, and are sources for answering questions. The required texts are:

- Financial Accounting, Needles/Powers (9th Edition)
- Working Papers - Optional but your self created working papers must be neat and organized. I have electronic copies of selected working papers on Blackboard.
- Please keep a supply of Scantrons with you.

Blackboard – Blackboard is an on-line course management system. I have created a course website at http://blackboard.highline.edu/ and it will give you access to a variety of on-line learning tools, handouts, and assignments.

- Access to Blackboard requires a password and instructions to gain access will be provided.
- Different instructors use different features of the system, so explore the site and check with me for specifics.

Homework Assignments – I choose assigned homework problems to cover significant points in the course and to provide the basis for class discussions. Homework problems are learning devices that I will be collecting and grading. The homework assignments are listed by chapter and by day on separate schedules posted on Blackboard.

- Completing homework assignments may require up to two hours each day.
- I collect the homework assignments at the end of the class period on the date shown on the assignment schedule, unless I give you an alternate date.
- I grade homework based on the following characteristics: accurate, neat and organized, complete, and submitted on the due date. I believe that these are the same characteristics that employers’ look for in employees.
- The maximum points given, after considering the characteristics, for each homework assignment are:

  | Submitted on the due date | 20 points |
  | Submitted after the class time or one day after the due date | 16 points |
  | Submitted two days after the due date | 14 points |
  | Submitted three or more days after due date | 0 points |

- If you cannot attend class, e-mail me your assignment before the class time.
- Homework submitted after the third day will not be accepted and no points will be given.
- Extra credit will not be granted.

All assigned homework, including problems done in class (in-class assignments), must be included in your submission.

- Each day will be a separate submission.
- Each homework submission will include a cover sheet (attached example),
- On the cover sheet, indicate whether you have completed (C), partially completed (PC), or not completed (NC) that problem.
- I will not accept homework that does not have a completed cover sheet.
- Failure to accurately report the completion of your homework (for example, to state that you completed a problem when you obviously did not) will result in a grade of zero points for the entire homework set.
- You can use the cover sheet to write me a note and direct my attention to a homework problem that you want help.
- At a minimum, I will scan your homework for completeness, neatness, and organization.
- At this level, ACCTG 202, neatness and organization will be a compelling factor in my grading of homework.
In-Class Assignments – Certain textbook exercises and problems or handouts will be assigned and worked during class time as group work and I usually collect these assignments at the end of that class period.

- If you are not in class on that day, then you did not participate in the group and therefore no points will be given.
- Since in class assignments are group assignments you cannot make up the assignment.

Quizzes – The quizzes and exams give you an opportunity to demonstrate your knowledge of the course material by completing a set of questions. Quizzes will be true/false, multiple choice and/or short problem solving and will test basic and some advanced understanding of the textbook’s chapter content. Some quizzes will be group work.

- A “PreQuiz” will always be given at the beginning of the chapter assignment.
- PreQuiz questions and the answer sheet are on Blackboard and must be completed and posted on Blackboard by the due date and time.
- One or more other quizzes will be given during or at the end of the chapter assignment.
- These other chapter quizzes require a Scrantron, are completed during class time, and are unannounced and cannot be made up; no points will be given if you do not take the quiz during that class.
- The two quizzes with the lowest scores will not be used in calculating your grade.

Examinations

- There are three exams given during the quarter.
- Examinations will be primarily multiple choice questions and may include problem solving questions.
- Make-up exams are based on advance notice and must be completed within three days of the classroom exam.
- You may use a calculator however cell phone calculators or PDA calculators are not allowed during the exam.

GRADES

Your grades provide a measure of performance on the course material. I do not have a predetermined distribution of grades for this class. Your grade depends upon the quality of your work. Grades are based upon the following:

<table>
<thead>
<tr>
<th>Examinations</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter Quiz (multiple)</td>
<td>10%</td>
</tr>
<tr>
<td>Exam 1 (chapters 8 – 9)</td>
<td>15</td>
</tr>
<tr>
<td>Exam 2 (chapters 10 – 11)</td>
<td>15</td>
</tr>
<tr>
<td>Exam 3 (chapters 12 – 15)</td>
<td>25</td>
</tr>
<tr>
<td>In class assignments</td>
<td>15</td>
</tr>
<tr>
<td>Other (homework, class participation, and attendance)</td>
<td>20</td>
</tr>
</tbody>
</table>

100%
Incomplete Grades -- Highline Community College rules state that before I can give you an incomplete (I) grade, you and I must execute an Incomplete Grade Contract prior to the quarters end.

- An incomplete grade can be given only when minimal work (80% of course requirements) needs to be completed and under specific circumstances.

Please talk to me if you want to elect an incomplete grade. Otherwise your grade will be based upon the work that you completed during the quarter.

Grading scale

<table>
<thead>
<tr>
<th>Percent</th>
<th>Grade</th>
<th>Percent</th>
<th>Grade</th>
<th>Percent</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>96-100</td>
<td>4.0</td>
<td>73</td>
<td>2.3</td>
<td>54-55</td>
<td>0.6</td>
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<tr>
<td>94-95</td>
<td>3.9</td>
<td>72</td>
<td>2.2</td>
<td>52-53</td>
<td>0.5</td>
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<tr>
<td>92-93</td>
<td>3.8</td>
<td>71</td>
<td>2.1</td>
<td>50-51</td>
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<tr>
<td>90-91</td>
<td>3.7</td>
<td>70</td>
<td>2.0</td>
<td>47-49</td>
<td>0.3</td>
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<tr>
<td>88-89</td>
<td>3.6</td>
<td>69</td>
<td>1.9</td>
<td>44-46</td>
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<tr>
<td>86-87</td>
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<td>68</td>
<td>1.8</td>
<td>43 and below</td>
<td>0.1</td>
</tr>
<tr>
<td>84-85</td>
<td>3.4</td>
<td>67</td>
<td>1.7</td>
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<tr>
<td>83</td>
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</tr>
<tr>
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<tr>
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<tr>
<td>74</td>
<td>2.4</td>
<td>56-57</td>
<td>.7</td>
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Cheating, plagiarism, and other forms of academic dishonesty are unacceptable at Highline Community College and are subject to disciplinary action in accordance with the procedures outlined in Washington Administrative Code (WAC) 1321-120-100. Plagiarism or cheating will result in a grade of "No Credit" for the effected assignment(s) and additional sanctions as permitted or required by college policy (see College Catalog and the Student Rights and Responsibilities Handbook).

Plagiarism includes: failing to cite significant sources in a research paper or presentation; submitting verbatim or in a closely paraphrased form material from a printed or electronic source, a website for example; submitting material produced by another student, or for another class. In a case of suspected plagiarism I will consult privately with the student.

A. If we resolve that plagiarism has not occurred I will offer my sincerest apologies.

B. If we resolve that plagiarism has occurred: 1) The student will receive no credit for the assignment, 2) I will report the incident to the office of Vice-President for Students, and 3) the office of Vice President for Students may place the student on academic probation or suspend the student from the college.

C. If the issue cannot be resolved between the student and me, I will submit a report to the office of Vice President for students and they may conduct a hearing in order to resolve the issue.