

Bergen Community College
Division of Business and Social Sciences
Department of Business
ACC-110 Financial Accounting

Semester and Year:

Meeting times & Location:

Office Hours & Location:

Phone:

Email

Course Description	<p>ACC-110 Financial Accounting is an introduction to the theory of accounting and the procedures necessary to produce financial statements. This course focuses on the classification, valuation and communication of financial information. An emphasis will be placed on the usefulness of financial accounting concepts.</p> <p>Prerequisites: None</p>
Student Learning Outcomes And Means of Assessment	<p>As a result of meeting the requirements of the course, students will be able to:</p> <ol style="list-style-type: none">1. Identify business/accounting theories and terminology. Apply theories to transactions and events.2. Classify the accounts in order to prepare the income statement, balance sheet, and statement of retained earnings.3. Calculate and analyze financial ratios to assess the profitability, liquidity, and solvency of the entity.4. Evaluate the measures and methods adopted by a company in the system of internal controls. <p>Means of Assessment</p> <p>Mastery of the student learning outcomes will be assessed using a combination of:</p> <ul style="list-style-type: none">• Lab and homework assignments• Quizzes and Exams• Projects and case studies• Presentations• Final Exam (REQUIRED)

Course Content	

Writing and Critical Thinking Requirements:	<p>There is no specific writing requirement.</p> <p>Students are required to demonstrate critical thinking by demonstrating an ability to analyze data and solve problems based on various accounting and business situations.</p>												
Grading And Assessment	<p>Faculty members are encouraged to use multiple methods of assessment and to assess student learning frequently. A midterm and final exam are not sufficient measures of student learning.</p> <p>Some examples of assessment methods are:</p> <ul style="list-style-type: none"> • Daily or weekly short quizzes • Unit exams (multiple choice, problems and/or essays – a mix is best) Use of True/False questions are prohibited. • Student presentations, group or individual (a topic from the text, results of research, etc) • Research reports or term papers either group or individual • Class participation (Note: class participation grades cannot be based solely on attendance but must reflect participation in discussion, responses to questions, etc., and should be recorded in the instructor's grade book.) <table> <tr> <td>Examinations</td><td>10-60%</td></tr> <tr> <td>Graded homework and in-class assignments</td><td>10-30%</td></tr> <tr> <td>Projects and cases</td><td>10-30%</td></tr> <tr> <td>Class Participation</td><td>0-10%</td></tr> <tr> <td>Comprehensive Final Exam (Required)</td><td>10-20%</td></tr> <tr> <td>Total</td><td>100%</td></tr> </table>	Examinations	10-60%	Graded homework and in-class assignments	10-30%	Projects and cases	10-30%	Class Participation	0-10%	Comprehensive Final Exam (Required)	10-20%	Total	100%
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	<p>Competencies:</p> <p>In addition to meeting the overall objective cited above, there are additional student competencies that are desirable and should be encouraged throughout the entire educational experience. Some of these are:</p> <ul style="list-style-type: none"> • Oral and written communication skills • Computer Literacy • Interpersonal Skills • Critical Thinking Skills • Problem Solving <p>*Class participation grades cannot be based solely on attendance. The grade must be based on objective recordings in the instructor's grade book of participation, discussion, responses to questions, etc</p>
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BCC Attendance Policy:	All students are expected to attend punctually every scheduled meeting of each course in which they are registered. Attendance and lateness policies and sanctions are to be determined by the instructor for each section of each course. These will be established in writing on the individual course outline. Attendance will be kept by the instructor for administrative and counseling purposes.		
Attendance Policy in this Course:	It is at the instructor's discretion to institute an attendance policy. If a student will be penalized for absences and lateness, it is incumbent upon the instructor to include those provisions in the outline.		
Suspension Of Classes	Students should check Bergen's website in the event of emergencies when classes may have to be suspended; they should regularly check email for information from instructors regarding cancelled class(es).		
Student and Faculty Support Services	The Distance Learning Office – for any problems you may have accessing your online courses	RoomC-334	201-612-5581 psimms@bergen.edu
	The Tutoring Center	Room L125	201-447-7489
	The Writing Center	Room L125	https://bergen.edu/tutoring/tutoring-center/ 201-447-7908
	The Online Writing Lab	On Line at:	https://bergen.edu/tutoring/writing-center/
	The Office of Specialized Services (for Students with Disabilities)	RoomS-131	201-612-5270 https://bergen.edu/?s=office+of+special+services
	The Sidney Silverman Library – Reference Desk	Room L226	201-447-7436

**Other College,
Divisional,
and/or
Departmental
Policy
Statements:**

ADA Statement: Bergen Community College is committed to ensuring the full participation of all students in its programs. If you have a documented disability (or think you may have a disability) and, as a result, need a reasonable accommodation to participate in this class, complete course requirements, or benefit from the College's programs or services, contact the Office of Special Services (OSS) as soon as possible at 201- 612-5270 or www.bergen.edu/oss. To receive any academic accommodation, you must be appropriately registered with OSS. The OSS works with students confidentially and does not disclose any disability-related information without their permission. The OSS serves as a clearinghouse on disability issues and works in partnership with faculty and all other student service offices.

Statement of Plagiarism:

From BCC's Student Code of Conduct, pp. 8-9:

Plagiarism is a form of academic dishonesty and may be a violation of U.S. Copyright laws. Plagiarism is defined as the act of taking someone else's words, opinions, or ideas and claiming them as one's own. Plagiarism includes, but is not limited to the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment of their authorship. It also includes materials prepared by another person or agency engaged in the selling of term papers or other academic materials. examples of plagiarism include instances in which a student: • Knowingly representing the work of others as his/her own; • represents previously completed academic work as current; • Submits a paper or other academic work for credit, which includes, words, ideas, data or creative work of others without acknowledging the source; and/or • uses another author's exact words without enclosing them in quotation marks and citing them appropriately. Plagiarism is a serious offense and will result in not only failing the paper and possibly the course, but the incident will be reported to the Dean of Student Life and Conduct and the violation put on record.

Course Outline and Calendar:**Sample Format for Course Outline and Calendar**

Note to Students: The following Course Outline and Calendar is tentative and subject to change, depending upon the progress of the class.

All homework assignments are submitted via the Canvas platform. The due dates for homework are posted along with each assignment in WileyPlus. It assumes putting aside time for a minimum of twice per week for your studies.

Chapter	
	Introduction/Intro to FS
1	Introduction to Financial Statements
2	A Further Look at Financial Statements
3	The Accounting Information System
	TEST 1
4	Accrual Accounting Concepts
5	Merchandising Operations and the Multiple-Step
6	Reporting and Analyzing Inventory
	TEST 2
7	Fraud, Internal Control and Cash
8	Reporting and Analyzing Receivables
9	Reporting and Analyzing Long-Lived Assets
	TEST 3
10	Reporting and Analyzing Liabilities
11	Reporting and Analyzing Stockholders' Equity
12	Statement of Cash Flows
	TEST 4
	FINAL EXAM
	Closure

All chapter homework assignments are submitted via the Canvas platform. The actual due dates are posted along with each assignment in Canvas.

The order of coverage is at the discretion of the instructor.

**** Faculty will receive the final exam approximately one week before the last class. It is a comprehensive 50 question multiple choice exam covering the coverage noted above.**