Subject: ACCT 101 Financial Accounting

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Catalog Course Description:
ACCT 101 is about Financial Accounting. Financial Accounting is the introduction to the theory, principles and practice of accounting and financial reporting of corporations. Topics include analysis and recording of financial transactions, preparation, analysis and interpretation of financial statements and accounting for assets, liabilities and equities. Computer applications are integrated into the homework. This course is required of all accounting and business administration majors.

Student Learning Outcomes:
After completing the course the course, you should be able to:

1. Recognize the effects of business transactions on the accounting equation
2. Apply and analyze double-entry accounting in keeping financial records
3. Explain the difference between cash and accrual accounting
4. Analyze and synthesize financial statements
5. Develop a comprehensive understanding of accounting as an "information system"
6. Analyze and evaluate financial ratios and measurements
7. Use a computerized accounting program to input and process data and to generate financial reports and other reports relevant to the financial position of a business
8. Develop communication, problem solving and group work skills with individuals from culturally diverse backgrounds

By logging into Blackboard you affirm that you are the student who enrolled in the course(s) and are the person who will complete the assigned work. Furthermore, you agree to follow the regulations regarding academic integrity, personal identification and the use of student information as described in BP 5500 (Standards of Conduct) and AP 5520 (Student Conduct Procedures) which are the Rio Hondo College student conduct codes that govern student rights and responsibilities. You acknowledge that failure to abide by the regulations set forth in BP 5500 and AP 5520 may result in disciplinary action, including expulsion from the college.

This is NOT a self-paced course. There are firm deadlines in this class. There are assignments due on a regular basis. Please plan your time carefully!

Textbook: Please consult the Bookstore for information at (562) 463-7345 or go to Rio Hondo College Online Bookstore

This course will include regular instructor student contact. Methods of regular instructor student contact include:

We will meet online in regular online Teach & Confer meetings in CCC-Confer at least twice a week. I also maintain an office hour in CCC-Confer before each of our Teach & Confer meetings. I check on your progress in doing assignments in Connect and involvement in class discussion weekly and contact you if I foresee any problems. I schedule at least one meeting before each exam with you using Skype (or CCC-Confer) to discuss and verify your overall progress, participation, and performance.
As well as attending online meetings, you will be viewing lecture videos (one or more per chapter) and answering questions throughout. (I will monitor your progress in viewing the videos.) You will also be doing homework assignments, LearnSmart and Chapter tests in Connect, and participating in online group and individual case study discussion forums in Blackboard, and an individual General Ledger project using a computerized accounting program.

I check and reply to email everyday (except the weekends). I am available in Skype when I am online. (To register for a free Skype account, go to www.skype.com.) I also send announcements frequently from Blackboard (more than once a week) and email each of them to you, so I expect you to check your Blackboard email account every day. To do this, make sure Blackboard has the email account you check most frequently. On the left side of the opening screen (before you select a course), under Tools click on Personal Information, then click on Edit Personal Information. Change the email account there if it isn't the one you check every day. I also updated your semester-to-date grades in Blackboard each week.

I will ask for your personal phone number so I can get in touch with you for scheduling, grading and other purposes.

**The instructor may drop you for non-participation.**

There will be a one to three business day delay after an add code is used before a student may be able to log on to Blackboard.

For students new to online classes, it is highly recommended that you take the Online Orientation through our Virtual College website. This will help explain what online classes are like and familiarize you with how the class is laid out. The orientations can be found at: http://www.riohondo.edu/vc-orientation/

Email Responses: Instructors will make every attempt to respond to students in a timely fashion. Responses can take up to 48 hours before a response is received, excluding weekends and holidays.

Disability: A Student with a verified disability may be entitled to appropriate academic accommodations. Please contact your instructor and/or the Disabled Students & Programs office at 562-908-3420 for more information.

**Modifications and Disclaimer:** The instructor reserves the right to modify the content of the course or any course procedure. It is the responsibility of the student to keep apprised of all changes. If the student wishes to drop the class he/she is responsible for initiating the drop. Do not take it for granted that you will be dropped. If you stop working and do not drop the course, you may get an undesirable grade.