Subject: Financial Accounting

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Catalog Course Description:
This course is an 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:
Upon completion of this course, students 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. Analyze, process and report financial information in accordance with Generally Accepted Accounting Principles within established normal and computerized protocols (computerized software will be utilized for computerized protocols).
4. Demonstrate an understanding of basic accounting principles and procedures, as well as the role of accounting and bookkeeping within various business organizations.
5. Apply critical thinking skills derived from knowledge of accounting theory, to financial analysis and management decision making.
6. Recognize and understand the importance of ethics and social responsibility in the accounting profession.
7. Apply transaction analysis, input transactions into the accounting system, process this input, and prepare and interpret the four basic financial statements. Analyze and evaluate financial ratios and measurements.

By logging into Canvas 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:

- The instructor will send out weekly announcements regarding assignments on Canvas and/or email. Please make sure your email listed in Canvas is correct and that you check your email daily.
The instructor may call the students and/or use online conference medias such as CCC Confer and/or Skype to communicate with students.
The instructor responds to e-mail within 24 hours of receipt (excluding weekends).

**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 Canvas.

For students new to online classes, it is highly recommended that you take the Online Orientation through our Online Education 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/canvas-orientation/](http://www.riohondo.edu/canvas-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](http://www.riohondo.edu/dsp) office at 562-908-3420 for more information.

*Modification 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.