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*Calumet College of St. Joseph is a Catholic institution of higher learning dedicated to the academic, spiritual and ethical development of undergraduate and graduate students. Informed by the values of its founding religious community, the Missionaries of the Precious Blood (C.P.P.S.), the College promotes the inherent dignity of all people, social justice, an ethic of service, student empowerment, opportunity, and lifelong learning.*

## COURSE SYLLABUS

**Term: Fall 2018 (2018-1)**

**Course: ACCT 210A: Accounting Principles I**

<b>Instructor Information:</b>		
<b>Instructor Name</b>	<b>George F. Grzesiowski (Mr. G) MA/MBA/ABD/CPA Professor and Program Director for Accounting</b>	
<b>Office Number:</b>	<b>516</b>	
<b>Phone Number:</b>	<b>Office: 219-473-4283 Cell: 219-716-5002 (Best)</b>	
<b>Email:</b>	<a href="mailto:ggrzesiowski@ccsj.edu">ggrzesiowski@ccsj.edu</a>	
<b>Hours Available:</b>	<b>Monday</b>	<b>7:00 AM– 8:30 AM 3:15 PM – 7:00 PM</b>
	<b>Wednesday.</b>	<b>7:00 AM – 8:30 AM 3:00 PM – 7:00 PM</b>
	<b>Or, by appointment</b>	
<b>Instructor Background: See Autobiography posted in Blackboard</b>		

<b>Course Information:</b>	
<b>Course Time:</b>	<b>Mondays/Wednesdays 1:45 – 3:15 PM</b>
<b>Classroom:</b>	<b>Room 305</b>
<b>Prerequisites:</b>	<b>None</b>
<b>Required Books and Materials:</b>	<b>Accounting Principles, Weygandt, Kieso, Kimmel, (12th ed.), Wiley 2015. ISBN 9781118978740 Pocket Calculator</b>

**Learning Outcomes/ Competencies:**

Students in this course will:

1. Describe the purpose and usefulness of a double entry accrual accounting system and explain its role in making business decisions
2. Identify and explain the meaning of standard accounting terms.
3. Explain how accounting transactions affect the accounting equation, income statement, statement of owner's equity, and balance sheet.
4. Apply the rules of debits and credits to prepare general and special journal entries for common business transactions of a service enterprise and a merchandising business.
5. Post transactions from journal to general ledger accounts and subsidiary ledger accounts.
6. Prepare a trial balance and subsidiary ledger reports and explain their interrelationships and role in the accounting system.
7. Calculate accruals and deferrals; identify accounts; and record accrual and deferral entries.
8. Analyze data and prepare a worksheet for a service enterprise and a merchandising business.
9. Create an income statement, statement of owner's equity and a balance sheet for a service enterprise and a merchandising business and explain their purpose in an accounting system.
10. Construct adjusting, closing and reversing entries for a service enterprise and a merchandising business and explain their purpose in the accounting system.
11. Evaluate the financial condition of a business by completing a set of comprehensive problems.

This course meets the following learning objectives for the Accounting Program:

1. Demonstrate knowledge of current accounting principles, and the use of accounting information by management.
2. Develop critical thinking, problem solving, and communication skills
3. Apply accounting theory in a practical manner.
4. Demonstrate technology skills necessary to solve accounting problems.
5. Meet the requirements for entry-level careers in accounting.
6. Demonstrate the capability to critically and reflectively engage ethical issues in accounting, particularly questions pertaining to social responsibility and professional practice.

**Course Description:**

This course prepares the accounting student in the theory and techniques of accounting necessary for the advanced courses and provides a basic introduction to accounting for those students pursuing an accounting degree. Students will be introduced to financial statements and the accounting cycle for a service and merchandise business.

**Learning Strategies:**

The course is supported by a blackboard site. All PowerPoint presentations, demo problems, and assignment solutions will be posted on blackboard. Grades will be posted and accessed on blackboard. Questions concerning assignments or course requirements can also be posted on this site.

**Open Door Policy**

Since your learning is my primary concern, it is imperative that anything preventing you from learning be discussed. Please feel free to make an appointment with me or call/text my cell # so that I can help you keep on track.

**Experiential Learning Opportunities:**

Students will complete two comprehensive problems. These are business simulations where the student is required to perform the accounting cycle and present financial statements for selected businesses.

**Assessments:**

<b>Assessments:</b>		
<b>Major Assignments:</b>	<b>Assessment:</b>	
		<b><u>Points</u>   <u>Weights</u></b>
	Exams (3 exams; 150 each)	450   45%
	Homework problems (40 each)	360   36%
	Comprehensive problems (95 each)	<u>190</u> <u>19%</u>
	Total Points	1000   100%
<b>Class Participation And Attendance</b>	Attendance in class is an important priority. Accounting is a course that continues to build on the knowledge gained. It is not possible to understand and grasp the fundamentals being taught in later chapters unless the earlier chapters have been mastered. Missing classes will impede your progress.	
<b>Grading Points Scale:</b>		
<b>Grading Scale:</b>		
100 – 92: A      91 – 90: A-		
89 – 88: B+      87 – 82: B      81 – 80: B-		
79 – 78: C+      77 – 72: C      71 – 70: C-		
69 – 68: D+      67 – 62: D      61 – 60: D-		
59 and below      F		
<b>Grading Points Scale:</b>		
A: 920-1000    A-: 900-919    B+: 880-889    B: 820-879    B-: 800-819    C+: 780-779		
C: 720-779    C-: 700-719    D+: 680-699    D: 620-679    D-: 600-619    F: 599 & below		

<b>Course Schedule:</b>		
<b>Class Date</b>	<b>Assignments</b>	<b>Class Discussion/Activities</b>
<b><u>Week 1:</u></b> M 8/27 W 8/29	<b>Introduction to Course</b> <b>Chapter 1 Accounting in Action</b>	<b>Introductions</b> <b>Overview of course &amp; expectations</b> <b>Overview of accounting reporting standards.</b>
<b><u>Week 2:</u></b> M 9/3 W 9/5	<b>Labor Day Holiday (No Class)</b> <b>Chapter 1 Accounting in Action</b>	<b>Overview of accounting reporting standards.</b> <b>Chapter 1 in-class problems</b>
<b><u>Week 3:</u></b> M 9/10 W 9/12	<b>Chapter 2 – The Recording Process</b>	<b>Review chapter 1 assignment</b> <b>Overview of recording or bookkeeping process</b> <b>Chapter 2 in-class demo problems</b>
<b><u>Week 4:</u></b> M 9/17 W 9/19	<b>Chapter 3 – Adjusting the Accounts</b>	<b>Review chapter 2 assignments</b> <b>Overview of adjustments – Deferrals and Accruals</b> <b>Chapter 3 in-class demo problems</b>
<b><u>Week 5:</u></b> M 9/24  W 9/26	<b>Review</b>  <b>No on-site class (W 9/26) – Exam on Blackboard</b>	<b>Review chapter 3 assignments</b>  <b>Exam: Chapters 1-3 Blackboard. Must be taken by 11:59 PM</b>
<b><u>Week 6:</u></b> M 10/1  W 10/3	<b>Chapter 4 – Completing the Accounting Cycle</b>  <b>No class - Conference</b>	<b>Review exam 1 results</b> <b>Overview of the spreadsheet, closing process and a classified balance sheet.</b>
<b><u>Week 7:</u></b> M 10/8 W 10/10	<b>Chapter 4 – Completing the Accounting Cycle</b>	<b>Chapter 4 in-class demo problems</b> <b>Introduce Comprehensive Problem 1</b>
<b><u>Week 8:</u></b> M 10/15 W 10/17	<b>Chapter 5 – Merchandise</b>	<b>Review Chapter 4 Assignments</b> <b>Overview of retailing</b>

		<b>Chapter 5 in-class demo problems Comprehensive Problem 1 due 10/17</b>
<b><u>Week 9:</u> M 10/22 W 10/24</b>	<b>Chapter 6 – Inventories</b>	<b>Review chapter 5 assignment Overview of inventory methods FIFO, LIFO, Average and LCM. Chapter 6 in-class problems</b>
<b><u>Week 10:</u> M 10/29 W 10/31</b>	<b>Review No on-site class (W10/31) – Exam on Blackboard</b>	<b>Review Chapter 6 assignment Review Exam 2: 4, 5, 6</b>
<b><u>Week 11:</u> M 11/5 W 11/7</b>	<b>Chapter 7 – Accounting Information Systems</b>	<b>Review Exam results Overview of AIS and Custom Journals and Ledgers Chapter 7 in-class demo problems</b>
<b><u>Week 12:</u> M 11/12 W 11/14</b>	<b>Review Assignment Work on Comprehensive Problem 2</b>	<b>Review chapter 7 assignment Introduce Comprehensive Problem 2</b>
<b><u>Week 13</u> M 11/19 W 11/21</b>	<b>Fall Break</b>	<b>Thanksgiving</b>
<b><u>Week 14:</u> M 11/26 W 11/28</b>	<b>Chapter 8 – Fraud, Internal Control, Cash</b>	<b>Overview of fraud, protection of assets and internal controls concepts Chapter 8 in-class demo problems Comprehensive Problem 2 due 11/28</b>
<b><u>Week 15:</u> M 12/3 W 12/5</b>	<b>Chapter 9 – Accounting for Receivables</b>	<b>Review chapter 8 assignment Overview of the receivables cycle. Chapter 9 in-class problems</b>
<b><u>Week 15:</u> M 12/10 W 12/12</b>	<b>Exam 3 (Final Exam) No on-site class – Exam on Blackboard</b>	<b>Exam 3 over chapters 7, 8, 9 on Blackboard Due by 12/12 by 11:59 PM</b>

I reserve the right to change this schedule to meet the needs of the class.

<b>Responsibilities</b>																			
<b>Attending Class</b>	<p>You cannot succeed in this class if you do not attend. We believe that intellectual growth and success in higher education occur through interaction in the classroom and laboratories. However, we do not want to penalize students for participating in college-sponsored events. When you miss class because of a college event, you must give notice of your absence in advance, and you are responsible for all missed work. Being absent does not excuse you from doing class work; you have <b>more</b> responsibilities to keep up and meet the objectives of this course.</p>																		
<b>Turning In Your Work</b>	<p>You cannot succeed in this class if you do not turn in all your work on the day it is due.</p> <p>Assigned problems and exercise must be posted in Blackboard. Excel templates are provided for each assignment in <b><u>Course Documents</u></b>.</p> <p><b>Grading Rubric</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Criteria</u></th> <th style="text-align: center;"><u>Accurate</u></th> <th style="text-align: center;"><u>Minor Errors</u></th> <th style="text-align: center;"><u>Major errors</u></th> <th style="text-align: center;"><u>Late</u></th> <th style="text-align: center;"><u>No credit</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: left;"><b>Points</b> ⚡</td> <td style="text-align: center;"><b>40 Points</b></td> <td style="text-align: center;"><b>35 Points</b></td> <td style="text-align: center;"><b>30 Points</b></td> <td style="text-align: center;"><b>20 Points</b></td> <td style="text-align: center;"><b>0 Points</b></td> </tr> <tr> <td></td> <td style="text-align: center;">Accurate and on time</td> <td style="text-align: center;">Minor errors, on time</td> <td style="text-align: center;">Major errors, on time</td> <td style="text-align: center;">One week late</td> <td style="text-align: center;">Over one week past due</td> </tr> </tbody> </table> <p><b>Exams will be posted on Blackboard. Exams will be primarily multiple choice.</b></p> <p>Comprehensive Problems are to be completed and submitted for grading.</p>	<u>Criteria</u>	<u>Accurate</u>	<u>Minor Errors</u>	<u>Major errors</u>	<u>Late</u>	<u>No credit</u>	<b>Points</b> ⚡	<b>40 Points</b>	<b>35 Points</b>	<b>30 Points</b>	<b>20 Points</b>	<b>0 Points</b>		Accurate and on time	Minor errors, on time	Major errors, on time	One week late	Over one week past due
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<b>CCSJ Student Honor Code</b>	<p>This course asks students to reaffirm the CCSJ Student Honor Code:</p> <p>I, as a student member of the Calumet College academic community, in accordance with the college's mission and in a spirit of mutual respect, pledge to:</p> <ul style="list-style-type: none"> <li>• Continuously embrace <b>honesty and curiosity</b> in the pursuit of my educational goals;</li> <li>• Avoid all behaviors that could impede or distract from the academic progress of myself or other members of my <b>community</b>;</li> </ul>																		

	<ul style="list-style-type: none"> <li>Do my own work with <b>integrity</b> at all times, in accordance with syllabi, and without giving or receiving inappropriate aid;</li> </ul> <p>Do my utmost to act with commitment, inside and outside of class, to the goals and <b>mission</b> of Calumet College of St. Joseph.</p>
<b>Classroom Behavior &amp; Using Electronic Devices</b>	<p>Students are expected to treat the instructor and fellow students with respect and courtesy at all times. This means giving your full attention. No private conversations, no catching up on homework assignments, no naps.</p> <p>Electronic devices can only be used in class for course-related purposes. If you text or access the Internet for other purposes, you may be asked to leave, in which case you will be marked absent.</p>
<b>Participating in Class</b>	You must be on time, stay for the whole class and speak up in a way that shows you have done the assigned reading. If you are not prepared for class discussion, you may be asked to leave, in which case you will be marked absent.
<b>Doing Your Own Work</b>	<p>If you turn in work that is not your own, you are subject to judicial review, and these procedures can be found in the College Catalog and the Student Planner. The maximum penalty for any form of academic dishonesty is dismissal from the College.</p> <p>Using standard citation guidelines, such as MLA or APA format, to document sources avoids plagiarism. The Library has reference copies of each of these manuals, and there are brief checklists in your Student Handbook and Planner.</p> <p><b>PLEASE NOTE:</b> All papers may be electronically checked for plagiarism.</p>
<b>Tracking Your Progress</b>	Grades will be posted in Blackboard. An updated grade will be posted after each exam
<b>Sharing Your Class Experience</b>	At the end of the term, you will have the opportunity to evaluate your classroom experience. These confidential surveys are <b>essential</b> to our ongoing efforts to ensure that you have a great experience that leaves you well prepared for your future. Take the time to complete your course evaluations – we value your feedback!
<b>Withdrawing from Class</b>	After the last day established for class changes has passed (see the College calendar), you may withdraw from a course by following the policy outlined in the CCSJ Course Catalog.

<b>Resources</b>	
<b>Student Success Center:</b>	The Student Success Center provides faculty tutors at all levels to help you master specific subjects and develop effective learning skills. It is

	open to all students at no charge. You can contact the Student Success Center at 219 473-4287 or stop by the Library.
<b>Disability Services:</b>	Disability Services strives to meet the needs of all students by providing academic services in accordance with Americans with Disabilities Act (ADA) guidelines. If you believe that you need a “reasonable accommodation” because of a disability, contact the Disability Services Coordinator at 219-473-4349.
<b>Student Assistance Program</b>	This free and confidential counseling service is available on-campus to help you deal with personal issues. The counseling office is in Room 301. You can reach them at 219 473-4362 (on campus) or 219-736-4067.
<b>CCSJ Alerts:</b>	Calumet College of St. Joseph’s emergency communications system will tell you about emergencies, weather-related closings, or other incidents via text, email, or voice messages. Please sign up for this important service annually on the College’s website at: <a href="http://www.ccsj.edu/alerts/index.html">http://www.ccsj.edu/alerts/index.html</a>