Instructor: R. Mathieu, Office BJ 102G  
Office Hours: T-Th 9:30-11:00am MW 12-1pm  
Telephone: 818-947-2627  

Lecture/Lab: Room BJ 106  
Class Hours: MTWTH 8:15-9:25am  
E-mail: Mathierp@lavc.edu

Course Description: This course provides an overview of accounting for businesses. The class will emphasize recording business transactions and preparing financial statements. Specific topics include but are not limited to learning and performing the accounting cycle and accounting for cash, accounts receivable, inventory, plant assets, and payroll. Students will also be able to perform basic accounting functions for businesses.

Student Learning Outcome: Upon successful completion of this course, students will be able to identify accounts covered in the course by category within the accounting equation, indicate the normal balance of the account, and determine the financial statement on which the account appears.

Required Materials:
- Accounting Principles 11e (Chapters 1-12) by Weygandt, Kimmel, Kieso with WileyPlus Access Code (Purchase as a bundle). Printed by Wiley
- Calculator
- Laptop Computer

Grading Criteria:
- Tests = 300 Points  
  90-100% = A
- Homework = 240 Points  
  80-89% = B
- Orion = 240 Points  
  65-79% = C
- Final Exam = 120 Points  
  50-64% = D
- Class Participation = 100 Points  
  49% or Below = F

TOTAL POINTS = 1,000

Orion (240 Points): WileyPlus has a tutorial program—Orion. You must register for WileyPlus to complete Orion. Each chapter of Orion is worth 20 points. This program helps you understand the topics in each of the chapters. It is helpful to go through Orion before reading the text or doing the homework. Depending on your prior knowledge and ease of learning of the material,
expect to spend one hour to three hours to complete each Orion assignment. Orion is one of the best tools available for you to master class material and to do well on exams.

**Online Homework (WileyPlus) 240 Points:** Weekly homework assignments will be assigned through WileyPlus, an interactive, on-line homework solution. Online Homework is important. Each chapter of online homework is worth 20 points. Exams and Final Exam questions will be similar to online homework problems. The WileyPlus site requires a separate registration process. Registration Instructions for your section are attached to this syllabus. See page 5 of syllabus below. It is your way of learning the system and my way of knowing where I can help you. Your homework will be turned in to WileyPlus. There will be no credit given for past due assignments.

**NO MAKE-UP TESTS WILL BE GIVEN**
**IT IS THE STUDENT’S RESPONSIBILITY TO DROP OR WITHDRAW FROM CLASSES**

**OTHER INFORMATION**

**Services for Students with Disabilities (SSD):** Students with disabilities who need any assistance or accommodations should contact the instructor in the beginning of the semester. Students should also contact the DSS Center Student Services Annex Room 175 or call 818-947-2681 or TTY 818-947-2680 to meet with a SSD counselor.

**Attendance:** Students are expected to attend every class meeting, to arrive on time and stay throughout the class period. Attendance will be taken every day. All work must be handed in on due date. Submissions past the due date will not be accepted. You may be excluded if you are absent for more hours than the class meets per week or 20% of the total class hours. Three (3) or more late arrivals or early departures may be counted as an absence for purposes of class attendance.

**Academic Integrity:** Violations of any type by a student provides grounds for disciplinary action by the instructor or college. Violations include, but are not limited to, the following actions: knowingly furnishing false information; cheating on an exam; plagiarism; working together on an assignment, paper or project when the instructor has specifically stated students should not do so; submitting the same assignment to more than one instructor; or allowing another individual to assume one’s identity for the purpose of enhancing one’s grade. Other violations
include interference and disruption with instruction, willful disobedience and other inappropriate behavior.

**Standard of Student conduct:** A student enrolling in one of LACCD colleges may rightfully expect that the faculty and administrators of the college will maintain an environment in which there is freedom to learn. (Damage to property, college documents, disruption of classes will not be tolerated). Please refer to your college catalog board rules for further information.

**Cheating:** Cheating will not be tolerated. See “Standards of Student Conduct and Disciplinary Action” in the current “Schedule of Classes.” Also please see the LAVC Policy on Academic Honesty in the current catalog.

**Electronic Devices/Class Policy:** All cell phones, I-pods, and similar devices are to be turned off before entering classroom.

**Drinking beverages and eating food in the classroom are prohibited.**
## ACCOUNTING 1  TENTATIVE SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Chapter(s)</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>Chapter 1</td>
<td>Accounting in Action</td>
</tr>
<tr>
<td>Week 2</td>
<td>Chapter 2</td>
<td>The Recording Process. (Holiday Sep 5 – no class)</td>
</tr>
<tr>
<td>Week 3</td>
<td>Chapter 2</td>
<td>The Recording Process</td>
</tr>
<tr>
<td>Week 4</td>
<td>Chapter 3</td>
<td>Adjusting the Accounts</td>
</tr>
<tr>
<td>Week 5</td>
<td>Chapter 4</td>
<td>Completing the Accounting Cycle</td>
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<tr>
<td></td>
<td></td>
<td><strong>Test # 1</strong> Chapters 1, 2, 3, &amp; 4</td>
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<tr>
<td>Week 6</td>
<td>Chapter 5</td>
<td>Accounting for Merchandising Operations</td>
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<tr>
<td>Week 7</td>
<td>Chapter 5</td>
<td>Accounting for Merchandising Operations</td>
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<tr>
<td></td>
<td>Chapter 6</td>
<td>Inventories</td>
</tr>
<tr>
<td>Week 8</td>
<td>Chapter 6</td>
<td>Inventories</td>
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<tr>
<td></td>
<td></td>
<td><strong>Test # 2</strong> Chapters 5 &amp; 6</td>
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<tr>
<td>Week 9</td>
<td>Chapter 7</td>
<td>Accounting Information Systems</td>
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<tr>
<td>Week 10</td>
<td>Chapter 8</td>
<td>Fraud, Internal Control, and Cash</td>
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<tr>
<td>Week 11</td>
<td>Chapter 8</td>
<td>Fraud, Internal Control, and Cash</td>
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<td></td>
<td>Chapter 9</td>
<td>Accounting for Receivables</td>
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<tr>
<td>Week 12</td>
<td>Chapter 9</td>
<td>Accounting for Receivables</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Test # 3</strong> Chapter 7, 8, &amp; 9</td>
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<tr>
<td>Week 13</td>
<td>Chapter 10</td>
<td>Plant Assets, Natural Resources, Intangible Assets</td>
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<tr>
<td>Week 14</td>
<td>Chapter 11</td>
<td>Current Liabilities and Payroll</td>
</tr>
<tr>
<td>Week 15</td>
<td>Chapter 12</td>
<td>Accounting for Partnerships</td>
</tr>
<tr>
<td>Week 16</td>
<td>Final Exam</td>
<td>Date_________________ Time____________________</td>
</tr>
</tbody>
</table>

Topics and dates are subject to change. Announcements will be made in class. Students are responsible for adjusting the schedule.
Find and register for this course:

**Step 1**

*Find your course*
- Visit [www.WileyPLUS.com](http://www.WileyPLUS.com)
- Enter your course ID, 536381

**Step 2**

*Register and get access to the course materials*

**Option A**

*Enter Your Registration Code*
All new textbooks come packaged with a registration code in a sealed envelope. E-text access is included.

**Option B**

*Purchase Instant Access*
If you don't have a registration code, you can pay for access right there on the website. E-text access is included.

**Option C**

*Grace Period*
If you're not ready to buy, you can try the course free with full access for two weeks, free. E-text access is included.
Need Help?

Live chat support: www.wileyplus.com/support