Course Syllabus
Walla Walla Community College

ACCT-210: Principles of Accounting I for Entrepreneurs

Required:
Center: Clarkston Campus, Room 129 (Tuesdays and Thursdays)
Term: Winter 2014 (02/03/14 - 02/28/14)
Time: 5:30 p.m. to 7:30 p.m.

*Optional:
Center: Clarkston Campus, Room 122 or “The Vision Lab” (Mondays and Wednesdays)
Term: Winter 2014 (02/03/14 - 02/28/14)
Time: 4:00 p.m. to 6:00 p.m.

*Note: You will be required to sign up and be present at one lab day this month for assistance with your financial plan.

Instructor:
Jennifer DeJean
Office: 119
Phone: 509-758-1715
E-mail: jennifer.dejean@wwcc.edu

Instructor Availability:
I will be available daily, Monday to Friday, to assist you with any course-related questions or concerns. Please do not hesitate to visit my office or to contact me either by phone or by e-mail.
Office Hours: Monday to Friday, 1:30 p.m. to 2:30 p.m., or by appointment.

Resources:

Textbook:
Title: NxLevel Guide for Entrepreneurs
Author(s): Wold, David; Kearney, Brandan; Sargent, Dennis; and Sargent, Martha
Publisher: NxLeveL Education Association
Date: 2009
Workbook:
Title: NxLevel Business Plan Workbook
Author(s): Horn, Robert; Sargent, Dennis, and Gault, George
Publisher: NxLevel Education Association
Date: 2009

Online:
Title: HP Life: Learning Initiative for Entrepreneurs
URL: http://www.life-global.org/en
Copyright: Hewlett-Packard Development Company, L.P.
Date: 2013

Other:
Microsoft Office – Word, Excel, and PowerPoint (use of the software is available in the computer lab, or the student version of the software is available for purchase in the campus bookstore).

Course Prerequisites:
Instructor Permission

Course Description:
Addresses the fundamentals of accounting theory and practice, including: the study of the accounting cycle, the use of special journals, and the use of accounting in management decisions. Students will be in a cohort group, and the course will be tightly integrated with other Entrepreneurial coursework required for the certificate.

Course Objectives:
- Discuss the significance of the terms: asset, liability, capital, revenue, and expense.
- Prepare journal entries to reflect the economic effects of financial transactions
- Explain the posting process.
- Prepare general-purpose financial statements.
- Describe revenue and expense recognition in relation to an accounting period.
- Demonstrate a systems perspective in analyzing business events and transactions.
Classroom Rules:

Attendance, Tardiness, and Absenteeism:
Attendance is expected and highly encouraged for successful completion of the course. Punctuality is expected. Please do not be late to class because it disrupts your fellow student’s learning and your Instructor’s teaching. Attendance is an evaluation item in this course.

Cell Phone or other Electronic Devices:
Cell phones or other electronic devices unrelated to the class are not allowed during class time. Please turn off all devices and be respectful to those around you. Disruption from electronic devices will be evaluated under attendance and participation for this course.

Cheating:
Cheating will not be tolerated. Please refer to Walla Walla Community College’s Student Code of Conduct for all policies regarding academic integrity. The college’s policy will be followed and adhered to within class, which (depending on the circumstances) may result in the student receiving a warning and a lowered grade; receiving a failing grade for the course; being dropped from the course; being recommended for suspension or dismissal from the College; or the case being referred to civil action.

Other:
Please contact Carol Bennett in Student Services if you have a learning disability and need assistance.

Final Grade Calculation:

<table>
<thead>
<tr>
<th>Evaluation Item</th>
<th>Percentage of Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance and Participation</td>
<td>25%</td>
</tr>
<tr>
<td>Homework</td>
<td>25%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>15%</td>
</tr>
<tr>
<td>Project</td>
<td>35%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Attendance and Participation (25%):  

In-Class Attendance and Participation:
You will be allowed to be absent in two classes altogether, namely any combination of two class meetings online or in-person. After that, each additional absence counts as a zero for the day.

Disruptive behavior in class will result in a reduction in your attendance and participation grade. By being disruptive in class, it interrupts the learning environment for others. As such, disruptive behavior by a student will be counted as a reduction in points for the day, based on severity. Disruptive behavior may include, but is not limited to, talking with other classmates when the Instructor or a guest is speaking, using your cell phone or other electronic devices, etc.
**Online Attendance and Participation:**
You will be allowed to be absent in two classes altogether, namely any combination of two class meetings online or in-person. After that, each additional absence counts as a zero for the day. Attendance and participation will be measured online based on your input provided in the *Discussion Board*. In order to receive full attendance and participation on the days when you are not in class (Mondays, Wednesdays, and Fridays), it is expected that you contribute in the *Discussion Board* by answering the question(s) at hand, and then respond to two other students on the same day for the same discussion questions. Otherwise, you will be counted as absent.

In order to receive full credit, you must have thorough responses, including proper spelling, grammar and punctuation, both to the questions and to the other student's comments. Note: A comment to another student must be more than a one-sentence response such as "I agree!"

**Homework: Deliverables (25%):**
Homework will consist of problems, research, written work, and other related requirements to have completed by the assigned due date. **Homework will not be accepted late. I will throw out your two lowest scores of these assignments.**

**Quizzes (15%):**
Each week you will have an opportunity to test your knowledge of the concepts learned by taking an online quiz. The quiz will have an open-book and open-note format. You will have one hour to complete each quiz. Once you begin the quiz it must be completed. You will not have an opportunity to resume it later. **Quizzes will not be accepted late. I will throw out your lowest score.**

**Project (35%):**
You will be given a final project to complete. Details regarding the project will be provided to you in class.
Grading:
Your final grade will be calculated by the weighted average score of all grades in each weighted category discussed above and it will be assigned a letter grade dependent on the overall percentage as outlined below:

<table>
<thead>
<tr>
<th>%</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>94-100</td>
<td>A</td>
</tr>
<tr>
<td>90-93</td>
<td>A-</td>
</tr>
<tr>
<td>87-89</td>
<td>B+</td>
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<tr>
<td>84-86</td>
<td>B</td>
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<tr>
<td>80-83</td>
<td>B-</td>
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<td>77-79</td>
<td>C+</td>
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<tr>
<td>74-76</td>
<td>C</td>
</tr>
<tr>
<td>70-73</td>
<td>C-</td>
</tr>
<tr>
<td>67-69</td>
<td>D+</td>
</tr>
<tr>
<td>60-66</td>
<td>D</td>
</tr>
<tr>
<td>Below 60</td>
<td>F</td>
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</table>