

Financial Accounting

Days / Times:	Mondays 5:30 – 9:30 September 22 – December 8	Instructor:	Dr. Heidi Hansel
Synonym Number:	093696	Office:	221 Nielsen Hall
Room:	3020 Resource Center	E-Mail:	heidi.hansel@kirkwood.edu
Prerequisites:	None	Telephone:	398-4905

COURSE DESCRIPTION:

Introduces the basic concepts and procedures of financial accounting. The course examines the accounting cycle, business terminology, basic control procedures, and the preparation and evaluation of financial reports with an emphasis on financial statement analysis and use of accounting information in making economic decisions.

REQUIRED TEXTBOOKS:

Financial Accounting, Seventh Edition, Walter T. Harrison, Charles T. Horngren, and Helen Brubeck, Prentice-Hall, 2008.

GRADING:

Your course grade will be based on your performance/participation in the three tests (worth 100 points each) and the comprehensive Final Exam (worth 100 points):

Tests 1 – 3 (100 points each)	300
Final Exam (100 points each)	<u>100</u>
Possible Points	<u>400</u>

AMERICANS WITH DISABILITIES ACT:

Students with disabilities who need accommodations to achieve course objectives should file an accommodation application with Learning Services, Linn Hall 133 and provide a written plan of accommodation to your instructor prior to the accommodation being provided.

GRADING SCALE:

A	=	93 – 100%
A-	=	90 – 92%
B+	=	87 – 89%
B	=	83 – 87%
B-	=	80 – 82%
C+	=	77 – 79%
C	=	73 – 77%
C-	=	70 – 72%
D+	=	67 – 69%
D	=	63 – 67%
D-	=	60 – 62%
F	=	0 – 59%
FW		This grade has the same negative affect on your grade point as an F. The FW grade indicates a student failed the course, had not attended after the 60% point of the course, and did not withdraw by the withdraw deadline.

PLAGIARISM POLICY:

According to Webster, to plagiarize is “to steal or pass off the ideas or words of another as one’s own...to use created productions without crediting the source...to commit literary theft...to present as new and original an idea or product derived from an existing source.”

Kirkwood Students are responsible for authenticating any assignment submitted to an instructor. If asked, you must be able to produce proof that the assignment you submit is actually your own work. Therefore, we recommend that you engage in a verifiable working process on assignments. Keep copies of all drafts of your work, make photocopies of research materials, write summaries of research materials, hang onto Writing Center receipts, keep logs or journals of your work on assignments and papers, learn to save drafts or versions of assignments under individual file names on computer or diskette, etc.

The inability to authenticate your work, should an instructor request it, is a sufficient ground for failing the assignment.

In addition to requiring a student to authenticate his/her work, Kirkwood Community College instructors may employ various other means of ascertaining authenticity – such as engaging in Internet searches, creating quizzes based on student work, requiring students to explain their work and/or process orally, etc.

DROP DATE:

Students dropping a class during the first two weeks of a term may receive a full or partial tuition refund. Details of the refund schedule are available from Enrollment Services in 216 Kirkwood Hall. For detailed discussion of drop dates and policies, please read the student handbook.
