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**Calumet College**

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**of Saint Joseph**

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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.*

*We are committed to the Five Pillars of a CCSJ Education: The CCSJ graduate will be Open to Growth, Intellectually Competent, Religious, Loving, and Committed to Doing Justice. This class, as outlined below, will help you to achieve those goals.*

## **COURSE SYLLABUS**

### **COURSE SYLLABUS, Fall 2020**

<b>Course: ACCT 2100: Accounting Principles I</b>
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<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>7:30AM – 8:30 AM 10:00 AM– 1:30 PM</b>
	<b>Wednesday.</b>	<b>7:30 AM – 10:00AM</b>
	<b>Or,</b>	<b>Phone 219-716-5002, text or call as needed e-mail, post in Blackboard</b>
<b>Instructor Background: See Autobiography posted in Blackboard</b>		

<b>Course Information:</b>	
<b>Course Time:</b>	<b>On-Line: Blackboard</b>  <b>Each on-line class begins on Thursday and ends the following Wednesday at 11:59 PM. The course is <u>A-synchronous</u>.</b>  <b>This means students may log in at any time to post discussions, post assignments, or take exams. But all work assigned for each week must be posted by Wednesday by 11:59 PM.</b>
<b>Classroom:</b>	<b>On-line</b>
<b>Prerequisites:</b>	<b>None</b>
<b>Required Books and Materials:</b>	<u><b>Accounting Principles</b></u> , Weygandt, Kieso, Kimmel, (12th ed.), Wiley 2015. ISBN 9781118978740 <b>Pocket Calculator</b>
<p><b>Learning Outcomes/ Competencies:</b>  Students in this course will:</p> <ol style="list-style-type: none"> <li>1. Describe the purpose and usefulness of a double entry accrual accounting system and explain its role in making business decisions</li> <li>2. Identify and explain the meaning of standard accounting terms.</li> <li>3. Explain how accounting transactions affect the accounting equation, income statement, statement of owner's equity, and balance sheet.</li> <li>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.</li> <li>5. Post transactions from journal to general ledger accounts and subsidiary ledger accounts.</li> <li>6. Prepare a trial balance and subsidiary ledger reports and explain their interrelationships and role in the accounting system.</li> <li>7. Calculate accruals and deferrals; identify accounts; and record accrual and deferral entries.</li> <li>8. Analyze data and prepare a worksheet for a service enterprise and a merchandising business.</li> <li>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.</li> <li>10. Construct adjusting, closing and reversing entries for a service enterprise and a merchandising business and explain their purpose in the accounting system.</li> <li>11. Evaluate the financial condition of a business by completing a set of comprehensive problems.</li> </ol> <p>This course meets the following learning objectives for the Accounting Program:</p> <ol style="list-style-type: none"> <li>1. Demonstrate knowledge of current accounting principles, and the use of accounting information by management.</li> <li>2. Develop critical thinking, problem solving, and communication skills</li> </ol>	

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.

<b>Assessments:</b>																				
<b>Major Assignments:</b>	<b>Assessment:</b>	<table border="0"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Points</u></th> <th style="text-align: center;"><u>Weights</u></th> </tr> </thead> <tbody> <tr> <td>Exams (3 exams; 150 each)</td> <td style="text-align: center;">450</td> <td style="text-align: center;">45%</td> </tr> <tr> <td>Homework problems (40 each)</td> <td style="text-align: center;">360</td> <td style="text-align: center;">36%</td> </tr> <tr> <td>Comprehensive problems 50 each)</td> <td style="text-align: center;">100</td> <td style="text-align: center;">10%</td> </tr> <tr> <td>Discussions (10 each)</td> <td style="text-align: center;"><u>90</u></td> <td style="text-align: center;"><u>9%</u></td> </tr> <tr> <td>Total Points</td> <td style="text-align: center;"><u>1000</u></td> <td style="text-align: center;"><u>100%</u></td> </tr> </tbody> </table>		<u>Points</u>	<u>Weights</u>	Exams (3 exams; 150 each)	450	45%	Homework problems (40 each)	360	36%	Comprehensive problems 50 each)	100	10%	Discussions (10 each)	<u>90</u>	<u>9%</u>	Total Points	<u>1000</u>	<u>100%</u>
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<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 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+: 880-899    B: 820-879    B-: 800-819    C+: 780-799 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> 8/27 – 9/2	<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>Chapter 1 demo problems</b>
<b><u>Week 2:</u></b> 9/3-9/9	<b>Chapter 2 – The Recording Process</b>	<b>Overview of recording or bookkeeping process</b> <b>Chapter 2 demo problems</b>
<b><u>Week 3:</u></b> 9/10- 9/16	<b>Chapter 2 – The Recording Process</b>	<b>Chapter 2 continued</b>
<b><u>Week 4:</u></b> 9/17-9/23	<b>Chapter 3 – Adjusting the Accounts</b>	<b>Overview of adjustments – Deferrals and Accruals</b> <b>Chapter 3 demo problems</b>
<b><u>Week 5:</u></b> 9/24 – 9/30	<b>Exam 1 on Blackboard</b> <b>Due by 9/30 by 11:59 PM</b>	<b>Exam: Chapters 1-3 Blackboard.</b> <b>Due by 9/30 by 11:59 PM</b>
<b><u>Week 6:</u></b> 10/1-10/7	<b>Chapter 4 – Completing the Accounting Cycle</b>	<b>Overview of the spreadsheet, closing process and a classified</b>

		balance sheet.
<b><u>Week 7:</u></b> 10/8-10/14	Chapter 4 – Completing the Accounting Cycle	Chapter 4 demo problems Introduce Comprehensive Problem 1
<b><u>Week 8:</u></b> 10/15-10/21	Chapter 5 – Merchandise	Overview of retailing Chapter 5 in-class demo problems Comprehensive Problem 1 due 10/21 by 11:59 PM
<b><u>Week 9:</u></b> 10/22-10/28	Chapter 6 – Inventories	Overview of inventory methods FIFO, LIFO, Average and LCM. Chapter 6 demo problems
<b><u>Week 10:</u></b> 10/29-11/4	Exam 2 on Blackboard Due by 11/4 by 11:59 PM	Exam 2: 4, 5, 6 Due by 11/4 by 11:59 PM
<b><u>Week 11:</u></b> 11/5-11/11	Chapter 7 – Accounting Information Systems	Overview of AIS and Custom Journals and Ledgers Chapter 7 demo problems
<b><u>Week 12:</u></b> 11/12-11/18	Review Assignment Work on Comprehensive Problem 2	Review chapter 7 assignment Introduce Comprehensive Problem 2
<b><u>Week 13</u></b> 11/19-11/25	Fall Break	Thanksgiving
<b><u>Week 14:</u></b> 11/26-12/2	Chapter 8 – Fraud, Internal Control, Cash	Overview of fraud, protection of assets and internal controls concepts Chapter 8 demo problems Comprehensive Problem 2 due 11/18 by 11:59 PM
<b><u>Week 15:</u></b> 12/3-12/9	Chapter 9 – Accounting for Receivables  Exam 3: Blackboard	Overview of the receivables cycle. Chapter 9 in-class problems  Exam 3: chapters 7, 8, 9 on

	<b>Due by 12/9 by 11:59 PM</b>	<b>Due by 12/9 by 11:59 PM</b>

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

<b>Responsibilities</b>	
<b>Safety Measures</b>	<p>The safety of our College Family in this unprecedented time is our primary concern. Following guidelines presented by the Centers of Disease Control (CDC), the Indiana Health Department, and best practices among other institutions of higher education, we are requiring the following:</p> <ul style="list-style-type: none"> <li>• Face coverings over the mouth and nose in all indoor public spaces, including classrooms, the library, the Tutoring Center, and faculty offices.</li> <li>• Because face coverings are in use, no eating or drinking in the classroom. Plan to meet your needs between classes using appropriate social distancing.</li> <li>• Daily self-monitoring. If you have a temperature of 100.4 or higher, or any symptoms of COVID-19 – fever or chills, a cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, loss of taste or smell, sore throat, or nausea or vomiting – stay home and consult the class policy for staying on track.</li> <li>• Disinfecting your personal space using the materials provided when you enter the classroom.</li> <li>• Maintaining physical distancing of at least six feet within classrooms and other common spaces.</li> </ul> <p><b>Please note:</b> To accommodate students who may not be able to attend class in person, this class may be taped and posted to the course Blackboard site. Tapes will not be used for any other purpose outside of class.</p>
<b>What to Do in Case of Illness</b>	<p>If you are exposed to COVID 19, become ill, or are otherwise unable to attend classes as required, notify the College by sending an email to <a href="mailto:illness@ccsj.edu">illness@ccsj.edu</a>. The message that you are unable to attend class will be relayed to your faculty. The College will contact you with expectations regarding next steps and follow-up.</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 border="0"> <thead> <tr> <th><u>Criteria</u></th> <th><u>Accurate</u></th> <th><u>Minor Errors</u></th> <th><u>Major errors</u></th> <th><u>Late</u></th> <th><u>No credit</u></th> </tr> </thead> <tbody> <tr> <td><b>Points</b> ▼</td> <td><b>40 Points</b> Accurate and on time</td> <td><b>35 Points</b> Minor errors, on time</td> <td><b>30 Points</b> Major errors, on time</td> <td><b>20 Points</b> One week late</td> <td><b>0 Points</b> 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> Accurate and on time	<b>35 Points</b> Minor errors, on time	<b>30 Points</b> Major errors, on time	<b>20 Points</b> One week late	<b>0 Points</b> Over one week past due
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<p><b>CCSJ Student Honor Code</b></p>	<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> <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>												
<p><b>Classroom Behavior</b></p>	<p>Students are expected to treat the instructor and fellow students with respect and courtesy at all times</p> <ul style="list-style-type: none"> <li>• <b>Use all the class time.</b> Come to class on time and stay in class until the end. Coming late, leaving early, and getting up during class disrupts the class and disrespects others.</li> <li>• <b>Come prepared.</b> Bring your texts, be prepared to take notes, and be able to demonstrate that you have completed the assignments for the day through your participation in class.</li> <li>• <b>Respect others.</b> Listen when your classmates and the instructor are speaking. Think about their contributions. Respond appropriately.</li> </ul>												

	<b>Use electronic devices only for class purposes.</b> Engage with your classmates and the instructor without technological distractions.
<b>Sharing Your Class Experience</b>	Your voice matters! At the end of the term, you will have the opportunity to evaluate your classroom experience. These confidential surveys are essential 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>Doing Your Own Work</b>	<p>If you turn in work that is not your own, you will be subject to judicial review by the Faculty-Student Grievance Committee. These procedures can be found in the Student Planner. The maximum penalty for any form of academic dishonesty is dismissal from the College.</p> <p>Using standard citation guidelines to document sources avoids plagiarism. You'll find guides to the major citation methods at the CCSJ Specker Library Web page at <a href="http://www.ccsj.edu/library/subjectsplus/subjects/guide.php?subject=cite">http://www.ccsj.edu/library/subjectsplus/subjects/guide.php?subject=cite</a></p> <p>You'll also find a comprehensive guide to understanding what constitutes plagiarism, "What Is Plagiarism," on the Specker Library Web page at <a href="https://www.ccsj.edu/library/What%20is%20Plagiarism.pdf">https://www.ccsj.edu/library/What%20is%20Plagiarism.pdf</a> This guide comes from Plagiarism.com, and covers many ways in which plagiarism can occur. Be sure to review this important source!</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>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>CCSJ Book Rental Program</b>	<p>The CCSJ Book Program ensures that everyone has the right course materials on the first day of class to be successful. You pay a book rental fee each semester, and in return, receive all the materials for all your classes prior to the beginning of classes. At the end of the semester, simply return the books. For traditional students, the Book Rental Program is conveniently located in the library, where students can pick up and return their books. For students in accelerated programs and graduate programs, books will be delivered to their homes and they can return them by mail. For more information, see <a href="http://www.ccsj.edu/bookstore">http://www.ccsj.edu/bookstore</a>. <b>All books must be returned at the end of the semester or you will incur additional fees, which will be</b></p>



	<b>charged to your student account.</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. In addition, you can access online tutoring at Tutor.com. See the link within the Blackboard course.
<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>	Through a partnership with <b>Crown Counseling</b> , Calumet College of St. Joseph provides a free Student Assistance Program (SAP) to current students. The SAP is a confidential counseling service provided to students for personal and school concerns which may be interfering with academic performance and/or quality of life. The SAP counselor is available on campus once a week and off-site at the Crown Counseling offices in Crown Point or Hammond. For more information, <b>contact Kerry Knowles SAP Counselor</b> , at 219-663-6353 (office), 219-413-3702 (cell), or <a href="mailto:kerryk@crowncounseling.org">kerryk@crowncounseling.org</a> .
<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> .