



1200 West Algonquin Road  
Palatine, Illinois 60067-7398

**Business and Social Science Division**

Building J, J249  
847.925.6311

**Accounting Department**

[Accounting Department Home Page](#)  
[acc@harpercollege.edu](mailto:acc@harpercollege.edu)

Include contact information for your department and program.

*College Mission: Harper College enriches its diverse communities by providing quality, affordable, and accessible education. Harper College, in collaboration with its partners, inspires the transformation of individual lives, the workforce, and society.*

## ACC101 - Introduction to Financial Accounting Spring 2017 Course Syllabus

### General Course Information

**Illinois Articulation Initiative (IAI) designation:** IAI BUS 903

**Credit Hours:** 4

**Class Dates:** January 25<sup>th</sup> – May 10<sup>th</sup>, 2017

**Meeting Times:** No required meeting times; all activities will take place online

**Meeting Location(s):** Our course in Harper College's [Blackboard website](#)

**Modality:** Fully online

**Online Expectations:** This class will utilize Harper College's [Blackboard website](#) for all course materials, discussions, assignments, and feedback/grading information. You should logon to Blackboard as soon as possible after the course start date.

**Withdrawal Policy:** The last day to withdraw from this course is Sunday, April 23. If you decide to withdraw, you must officially drop the class with the Registrar's office. A grade of W will go on your transcript but will not adversely affect the GPA. Failure to do so will result in a grade of F.

**Start Here**

This model syllabus illustrates the use of the Harper College Syllabus Template. Items **highlighted in blue** are required for all course syllabi as outlined in the [Harper College Syllabus Checklist](#). The items **highlighted in green** are required for online and blended course syllabi as outlined in the OSCQR Rubric. Side notations in purple boxes provide notes on how the syllabus was completed.

Look for the IAI designation and credit hours in the current [course catalog](#). If you do not have an IAI for your course, leave this line as "N/A". Contact your department to verify your IAI and credit hours breakdown if you are unsure.

If your course is blended, indicate what will be online and what on-ground. Whether online, blended, or face-to-face, use this space to provide links to your course Blackboard shell or online publisher content.

The regular Harper Syllabus Template does not include a space for withdrawal dates, but if you wish to include them in your syllabus, you can find the current semester's withdrawal dates on the [Refund, Withdrawal, and Financial Aid Dates page](#).

### Instructor Information

**Name:** Dr. Randolph Claus, Assistant Professor of Accounting

**Prefer to be Addressed As:** Professor Claus

**Phone:** 847.925.X000

**Email:** [rclaus@harpercollege.edu](mailto:rclaus@harpercollege.edu)

**Office Location:** I-999

**Office Hours:** Tuesdays 2:00 pm – 4:00 pm, and by appointment

Versioning by month or specific date can help you track any changes you make to your syllabus over time. You will need to enter the version number/date on both the first and second page of the syllabus before it auto-fills the remaining pages.

**Preferred Method of Communication:** I prefer to be reached via email. If you would like to schedule an appointment (in person, phone, or online web session), please send an email to initiate the meeting.

## Course Description

---

**Course Description:** This four-credit hour course presents accounting as an information system that produces summary financial statements primarily for users external to business. Emphasizes the reporting of the effect of transactions and other economic events on the financial condition and operating results of a business. Topics include: basic accounting concepts, financial statements, accrual and cash basis, the accounting cycle, monetary assets, inventories, fixed assets, current and long-term liabilities, and owner's equity. The course assumes a corporate form of organization.

Look for the course description in the current [course catalog](#).

**Course Outcomes:** Upon successful completion of the course, students should be able to:

To locate your course outcomes, contact your Division office. Or, you can access the outcomes in [CurricuNet](#).

1. Define the states of the accounting cycle.
2. Analyze and record transactions for service and merchandising organizations under accrual accounting assumptions.
3. Prepare a set of financial statements including the income statement, statement of retained earnings, balance sheet, and statement of cash flows, and interpret statements using financial ratios.
4. Apply generally accepted accounting principles and assumptions.
5. Account for transactions related to cash.
6. Recognize key internal controls.
7. Account for current assets, including transactions related to receivables and inventory (using various periodic and perpetual inventory methods.)
8. Account for current liabilities.
9. Account for long-term assets, including fixed assets (property, plant, and equipment), intangible assets, and natural resources.
10. Account for long-term liabilities, including transactions related to notes payable and bonds.
11. Account for equity transactions, including capital stock.
12. Analyze a company's financial report.

**Prerequisites:** High school algebra is recommended.

**Expected Technical Skills:** You will be required to perform basic computer processes, such as creating and saving documents, working on basic Excel spreadsheets, and accessing Blackboard via the internet. If you need technical assistance, start with the [Technical Support Information page](#) for online students.

Requisite skills for using technology tools are clearly stated and supported with resources.

## Instructional and Technological Information

---

### Required Materials

**Readings:**

Title: Financial Accounting Tools for Business Decision Making, 8<sup>th</sup> Edition  
 Author: Kimmel, Weygandt, Kieso, Wiley  
 ISBN with WileyPlus Online Homework Management System (Custom book with WileyPlus in Harper Bookstore): 9781119299219  
 ISBN (e-book with WileyPlus in Harper Bookstore): 9781118953839

Alternatively, students can purchase the textbook & WileyPlus Online Homework management system directly from the publisher. See your instructor for information.

*Waiting for a book? Students can still start the coursework using a free 2-week trial of WileyPlus. See your instructor for information.*

### Technology:

- All Harper College Accounting 101 classes use Harper's Blackboard Learning Management System and WileyPlus Online Homework management System. For technical support, please contact:
  - Blackboard Tutorials: <http://ondemand.blackboard.com/students.htm>
  - Tech Support (Blackboard, email, and student portal) 847-925-6866 or at [studentsd@harpercollege.edu](mailto:studentsd@harpercollege.edu)
  - WileyPlus Tech Support Live Chat at [www.wileyplus.com/support](http://www.wileyplus.com/support).
- Respondus Lockdown Browser, an exam proctoring software that can be downloaded to your computer from Blackboard. Contact technical support above if you need assistance with this.

Appropriate methods and devices for accessing and participating in the course are communicated

### Other Materials:

- Single Function Calculator
- Webcam (to take exams from home)

## Course Assessments

---

### Assessment Overview

#### Grading Criteria:

Coursework Requirement	Points
1. Homework in WileyPlus (12 Chapters x 20 points each)	240
2. Orion in WileyPlus (12 Chapters x 10 points each)	120
3. Discussion Board Posts (4 posts per chapter)	40
4. Exams (4 x 200 points each) – Final Exam is Thurs, 5/18	800
<b>Total Points Possible</b>	<b>1,200</b>

If your course has a final exam, the Final Exam Date is a required element.

This course does not provide any extra credit opportunities.

### Grading Scale:

% of points	Points	Grade Earned
90% - 100%	1,080-1,200	A
80% - 89%	960-1,079	B
70% - 79%	840-959	C
60% - 69%	720-839	D
59% or below	719 or below	F

### Category Descriptions

1. **Homework in Wiley Plus:** Wiley Homework is worth 20 points per chapter. Students will have 3 attempts to complete each homework assignment. Points are awarded based on correct answers.
2. **Orion in Wiley Plus:** Wiley Orion is worth 10 points per chapter. Student can take multiple attempts in Orion. Students will earn all 10 points for answering 60% or more of the questions correctly, and can earn partial credit for answering less than 60% of the questions correctly.
3. **Discussion Boards** – Discussion Boards are worth 5 points per chapter. Students should post a combination of questions, answers, recommendations, or summary of learning posts. Students must post at least twice by each due date. Each type of post is limited to two posts. For example, a student could post 2 questions, a recommendation, and summary.

Expectations for interaction should be clearly stated (netiquette, timing, and frequency of contributions)

Students will participate at least four times throughout each chapter module, including questions, responses, recommendations, and a summary of your key learning point or points for the chapter.

- To count toward participation, posts must occur on at least two different days during the chapter.
  - For full participation credit, posts must be consistent with college-level writing and include detailed feedback. Posts should be descriptive and include a minimum of 25 words per post.
  - No late posts will be accepted.
4. **Exams:** Students may take exams from home using a webcam and Respondus Lockdown Browser (which can be downloaded to your computer).

Students should treat the exam period as though they were coming to a physical location for a proctored test. Students should dress and act appropriately, with the expectation that the videos will be viewed by their instructor. Students should not use cell phones or other electronic devices, other than a single-function calculator. If the webcam photo and environment check do not appear clear, students should stop the exam and contact the instructor. Use of prohibited

devices and/or tampering with the webcam will be grounds for dismissal (student will receive a zero on the exam and/or failure from the course.)

A simple four function calculator will be permitted for exams. Strictly prohibited from use are more complex devices such as programmable calculators, cell phone calculators, Blackberries, I-pods, other photographic and memory devices. The use of a prohibited device will constitute cheating. No sharing of calculators will be permitted. Failure to bring a simple calculator means the student must take the exam without a calculator.

## Assessment Policies

**Grading and Feedback:** I will provide grades and feedback on submitted work within 1 week of the due date for the assignment, which will appear in the My Grades link in the course in Blackboard. Grades will be based on four exams, and various coursework. The four exams should comprise at least 67% of the student's overall grade. It is expected that the student will turn in at least 70% of the homework that is assigned. If less than 70% is turned in, I have the option to issue an incomplete grade even though other scores may indicate a passing grade.

**Late/Missed Work Policy:** All coursework should be completed on time. However, I will accommodate reasonable requests for extensions, if the request is made prior to the due date of the assignment or exam. If you do not request an extension you may still complete some coursework for partial credit:

- Wiley Plus Homework - late submissions will automatically reduce your score by 50%.
- Wiley Plus Orion - no late work is accepted.

## Course Culture

---

### In Our Course

**What to Expect from Your Instructor:** Each week I will provide a video lecture for the chapter, which I call the Most Important Accounting Applications (MIAA) video. I will also be active in this course in Blackboard regularly during the week. Expect to see me posting in the discussion boards at least one a week. I welcome open discussions or questions in the discussion forum. I will respond to your communications within 24 hours on weekdays. Always feel free to post questions to the Online Office Hours discussion forum where fellow participants can also be of assistance.

**Attendance/Participation:** This course is completely online. You should expect to spend a portion of time each week learning material. This will include reading and completing assignments, as well as simply self-quizzing and reviewing material. This course is cumulative in nature. It is extremely important that students are committed to staying on schedule, and seeking help when needed. If you should have any questions concerning the course, you should contact your instructor.

The William Rainey Harper College accounting staff has worked diligently to assure that the Accounting courses taught at Harper are comparable to those taught at the major universities and colleges across the country. The comprehensiveness of these courses assures you that your credits

are transferable. Additionally, your satisfactory completion of the Harper Accounting curriculum will put your skills at the level of those of your peers at other colleges and universities.

The effort required on your part to acquire these skills will be substantial. The Harper staff estimates that, subject to your prior experience and skills, you will need to commit the following **minimum** time and energy:

- Time spent in class: 8 semester hours (400 minutes in class)
- Time spent on homework: 12 – 16 hours

Time spent on homework includes reading the text, written homework, work in WileyPlus, and intensive reviews.

In order for you to do well, it will be necessary for you to read all the assigned chapters in your textbook and to work all of the assigned problems. You will also need to set aside the appropriate time to review \*\* for quizzes, regular examinations and for the final examination (many final exams cover all of the material in the course).

To assist you in your studies, your instructor is available to help you during scheduled office hours, or by appointment; and the College also maintains a free tutoring center at which accounting instructors are available during scheduled hours (See the Student Success Resources section of this syllabus).

\*\* Reviewing is not simply skimming through the text or completed homework. On the contrary, students must do the practice drills for all of the concepts in the assigned chapters. One technique which has helped many previous students is to practice the homework without referring to the text or previously completed homework. If the student needs to refer to the text or notes, the student is not ready for the test. Another technique is to restudy the Power Points Presentations (and all example problems there-in) until proficiency has been attained. Repetition is helpful when learning accounting.

**Behavioral Expectations:** You have the opportunity to participate in and benefit from this academic course so long as your behavior is aligned with the expectations described below. You can expect to have your academic performance evaluated fairly based on the standards communicated in this syllabus and any relevant program guidelines, and to utilize the [Academic Complaint process](#) if you have concerns with a decision made about your academic progress in the course. In exchange for this opportunity, you are expected to uphold the following:

- Behave in accordance with the [Student Code of Conduct](#) and other applicable College policies
- Refrain from disrupting the ability of fellow students to learn or the instructor's ability to teach. Examples of disruption include:
  - Cell phone, pager, or computer use that significantly, or repeatedly, distracts others

These are suggested examples of behavioral expectations. They may be modified to fit your course.

- Coming to class late, leaving early, or excessively, physically relocating oneself in the classroom
- Interrupting, discussing unrelated issues in class, or speaking frequently without being called on
- Yelling, cursing, or engaging in other aggressive behavior
- **When interacting online, communicate in a respectful fashion.** This includes, but is not limited to:
  - Refraining from name calling, using profanity, posting inappropriate material, and typing in all capital letters
  - Sending multiple emails with one sentence
  - Avoiding rants or discussing non-relevant topics

Expectations for interaction should be clearly stated (netiquette, timing, and frequency of contributions)

Open discussion and disagreement are encouraged when done respectfully and in the spirit of academic discourse. There are a variety of behaviors that, while not against a specific College rule, may create disruption in this course. Students whose behavior is disruptive or who fail to comply with the instructor may be dismissed from the class for the remainder of the class period and may be required to meet with the instructor or Dean prior to returning to the next class period. If necessary, referrals may also be made to the Student Conduct process for violations of the Student Code of Conduct.

## At Our College

**Academic Dishonesty:** Students are expected to uphold college policies related to academic dishonesty towards pursuit of their educational objectives as outlined in the [Academic Honesty Policy](#), in the Student Handbook. The College reserves the right to set and communicate reasonable standards of behavior as needed. The following behaviors related to academic dishonesty are prohibited. Examples are provided to illustrate the specific prohibition and are not intended to be all-inclusive.

- Cheating (accessing or using unauthorized materials or information)
- Plagiarism (reproducing someone else's words or ideas without accurate acknowledgment)
- Falsifying information (providing untrue information)
- Unauthorized collaboration (getting assistance or sharing work without permission)
- Facilitating academic dishonesty (participating in an act that creates an unearned advantage for someone)

**Student Code of Conduct:** Harper College encourages the intellectual and personal growth of its students as scholars and as citizens. The College has both the authority and responsibility to maintain a campus community where the educational programs can flourish for all students and where individual rights, personal and collective safety, and College operations are appropriately protected. It is a choice to attend Harper College and by doing so, students assume the obligations (including standards for behavior) imposed by the College.

Harper College students and student organizations are expected to act in accordance with the policies, rules, regulations, laws, and requirements of Harper College, municipalities and counties, the State of Illinois, and the United States. The [Student Code of Conduct](#) and related information at

the [Harper Student Conduct resource page](#) outlines these expectations and provides resources for students.

**Equal Opportunity Statement:** Harper College does not discriminate on the basis of race, color, religion, sex, national origin, ancestry, age, marital status, sexual orientation, disability or unfavorable discharge from military service. If you believe you have experienced discrimination or harassment (whether on or off campus) that affects your ability to participate in class or any of Harper College's programs, please seek assistance from any of the following resources:

- For gender-based or sexual misconduct (including sexual assault and sexual harassment) by any person, visit the [Harper College Title IX resource page](#) to learn more about your support and reporting options.
- For any other harassment/discrimination by an employee, contact the College's Chief Human Resources Officer at 847-925-6216.

Please be advised that faculty members are required to report to the College if they learn that a crime may have occurred or that harassment or discrimination may have occurred. If you are not sure if you want to formally report to the College, but you want confidential support or assistance, contact Psychological Services at 847-925-6268.

**Student E-mail Notifications & Privacy:** All notifications related to student registration or other business activities are sent to students via their Harper College email account ([XXXX@mail.harpercollege.edu](mailto:XXXX@mail.harpercollege.edu)) that is assigned to students upon registration. Students access this account via an icon in the student portal (where you registered for classes). Please check this e-mail frequently. To forward e-mails from this account to a personal email account please follow [these instructions for forwarding](#) Harper e-mail.

Please be advised that your education records are subject to a federal privacy law called the Family Education Rights and Privacy Act (FERPA). As a result, please be aware that you (not your parent(s), spouse, or other such person) will generally need to be the one to ask questions, file complaints, or otherwise interact with the College and faculty about your academic performance in this class.

**Blackboard Privacy and Accessibility Statements:** Blackboard is the learning management system used at Harper College. It provides a secure Web space for delivery of instructional course materials. Blackboard's [privacy statement](#) and [accessibility statement](#) are available for review.

**Copyright Statement:** The materials on this course website are only for the use of students enrolled in this course for purposes associated with this course and may not be retained or further disseminated. For more information, please visit the [Harper College Copyright/Fair Use resource page](#).



## Student Support Resources

---

### Student Success

**Accounting Tutoring Center:** Harper College maintains and supports a tutoring center that is available to students taking Accounting 101. The tutoring center is located on the 3rd floor of the LRC building; Room 315. Tutoring is a service that is free to the student.

**Access and Disability Services:** Harper College strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let Access and Disability Services (ADS) know immediately at 847.925.6266. ADS will privately discuss the options you have, including the accommodations they offer. You are welcome to register with Access and Disability Service by going to [Access and Disability Services](#) and filling out the application for ADS services. Once you have your accommodations approved by ADS, please make arrangements with the instructor as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion.

- Location: Building I, Room 103
- Phone: 847.925.6266
- Email: [ads@harpercollege.edu](mailto:ads@harpercollege.edu)
- To learn more visit: [Access and Disability Services](#)

**Library:** The library provides students access to resources through searchable databases and catalogs. Students can utilize the interlibrary loan service, laptop check-out, group study areas, computer workstations, and quiet study space.

- Location: Building D, Room D102 and Building H, Room H130
- Phone: 847.925.6184
- Email: [library@harpercollege.edu](mailto:library@harpercollege.edu)
- To learn more visit: [Harper College Library](#)

**Student Service Desk (Computer Help):** The Student Service Desk assists all students by providing information and support for Harper Student E-mail Accounts, MyHarper Student Portal, and Blackboard.

- Location: Building D, Room D116
- Phone: 847.925.6866
- Email: [studentsd@harpercollege.edu](mailto:studentsd@harpercollege.edu)

**Computer Labs:** Campus labs are staffed to assist students with logging on and off, accessing specific applications and printing their work. Labs are open to all currently enrolled Harper students.

- Locations: Building I, Room I223 & Avanté Center, Room Y203
- Phones: 847.925.6000 ext. 2372 and ext. 2870 (Building I) & 847.925.6966 (Avanté Center)
- To learn more visit: [Harper College Computer Labs](#)

**Writing Center:** The Writing Center tutors offer free walk-in writing assistance and appointments. Students are welcome to bring in their writing assignments in any stage. They also have a computer lab where you can work on your writing assignments with the tutors.

- Location: Building D, Room D202
- Phone: 847.925.6796
- To learn more visit: [Harper College Writing Center](#)

**Tutoring Center:** Tutoring services are free for Harper College students in more than 100 courses. The Tutoring Center offers the following services: walk-in tutoring, tutoring by appointment, and reviews.

- Location: Building D, Room D202
- Phone: 847.925.6539
- To learn more visit: [Harper College Tutoring Center](#)

**Success Services:** Success Services offers free, one-hour sessions to work with you on areas such as reducing stress, dealing with anxiety, building time management skills, becoming a more effective test taker, and more.

- Location: Building D, Room D202
- Phone: 847.925.6715
- To learn more visit: [Harper College Success Services](#)

## Student Safety and Wellness

**Wellness Center:** The Wellness Center offers resources for your health and wellness needs, including confidential health counseling, birth control, first aid, immunizations, STI testing, pregnancy testing, wellness screening and more.

- Location: Building A, Room A364
- Phone: 847.925.6268
- To learn more visit: [Harper College Health Services](#)

**Harper Early Alert Team (HEAT):** HEAT is a multidisciplinary campus threat assessment and behavioral intervention team that guides the campus community in effectively assessing and addressing threatening and/or concerning behaviors. HEAT strives to assist the campus in intervening with someone before their behaviors reach a critical level.

- To learn more or to report a threat: [Harper College HEAT](#)

**Harper College Police:** Contact the Harper College Police for emergency assistance or to report a crime.

- Phone: 847.925.6330

## ACC101 - Introduction to Financial Accounting

### Spring 2017 Course Schedule

Module	Topics/Outcomes	Class Activities	Due Dates/Assignments (all deadlines are 11:45 p.m.)
Orientation		<ul style="list-style-type: none"> <li>View Orientation Video</li> <li>Review syllabus</li> <li>Review best practices for WileyPlus</li> </ul>	<ol style="list-style-type: none"> <li><b>Due 1/24:</b> Post to Introductory DB</li> <li><b>Due 1/24:</b> Take syllabus quiz</li> </ol>
Chapter 1 1/25-2/16	<ul style="list-style-type: none"> <li>Business forms</li> <li>Uses of accounting information</li> <li>Types of business activities</li> <li>Basic financial statements</li> </ul>	<ul style="list-style-type: none"> <li>Read Chapter 1</li> <li>View MIAA video</li> <li>Practice vocabulary</li> </ul>	<ol style="list-style-type: none"> <li><b>Due 2/16:</b> Ch 1 HW</li> <li><b>Due 2/16:</b> Ch 1 Orion</li> <li><b>Due 2/16:</b> DB posts</li> </ol>
Chapter 2 2/17-2/23	<ul style="list-style-type: none"> <li>Balance sheet</li> <li>Profitability, liquidity, and solvency ratios</li> <li>Financial reporting concepts</li> </ul>	<ul style="list-style-type: none"> <li>Read Chapter 2</li> <li>View MIAA video</li> </ul>	<ol style="list-style-type: none"> <li><b>Due 2/23:</b> Ch 2 HW</li> <li><b>Due 2/23:</b> Ch 2 Orion</li> <li><b>Due 2/23:</b> DB posts</li> </ol>
Week 3 2/23-3/2	<ul style="list-style-type: none"> <li>Accounting equation</li> <li>Debits and credits</li> <li>Journals</li> <li>Ledgers</li> <li>Trial balance</li> </ul>	<ul style="list-style-type: none"> <li>Read Chapter 3</li> <li>View MIAA video</li> </ul>	<ol style="list-style-type: none"> <li><b>Due 2/23:</b> Ch 3 HW</li> <li><b>Due 2/23:</b> Ch 3 Orion</li> <li><b>Due 2/23:</b> DB posts</li> </ol>

This is only a partially completed schedule.

When completing your own course schedule, delete any unused weeks.

## ACC101 - Introduction to Financial Accounting Spring 2017

### Statement of Understanding

While not required, utilizing a Statement of Understanding is a best practice at Harper College.

#### Documentation of Understanding

---

##### Syllabus Receipt

\_\_\_\_\_ I acknowledge that I have received and reviewed the course syllabus for PHY122-002, Introductory Physics II, Spring 2017.

My course meets on \_\_\_\_\_ (days) at \_\_\_\_\_ (time) in room \_\_\_\_\_.

My course is online, and can be accessed at [Harper's Blackboard site](#)

##### Syllabus Acknowledgement

\_\_\_\_\_ I have read the syllabus (either in paper or online), and I understand the classroom policies, instructors expectations, and rules as stated in the syllabus for this course.

\_\_\_\_\_ I understand that I am responsible to complete all homework assignments, in-class activities, and class assessments by the due dates as outlined in the syllabus.

\_\_\_\_\_ I understand that attendance and participation in all course activities is essential for my success in this course.

\_\_\_\_\_ If I have any questions or concerns, I will contact the instructor for further explanation.

##### Student Signature

---

**Print/Type Name:** \_\_\_\_\_

**Signed:** \_\_\_\_\_ **Date:** \_\_\_\_\_

(If submitted electronically, the typed name plus submission of this statement in Blackboard or to the instructor via email constitutes student signature).