Welcome to Intermediate Accounting I! I trust your study of financial accounting in this online format will be a fulfilling and rewarding experience. Your eLearning accounting course has been built carefully and with you in mind. To succeed in this online course, you should be computer literate, motivated, self-directed, and willing to work independently. You want to be careful to not fall behind in your assignments as it is most difficult to catch up again. I will be available for discussion by email and will strive to respond promptly to your questions and concerns. Though this is an online course, you will find that there will be a great deal of electronic communication with your classmates and with me. Please read this syllabus and email me if you have any questions. Thanks for enrolling in this class!

Course Description:
This course is the first in a series of two intermediate financial accounting courses which provide a comprehensive study of financial accounting theory and financial accounting reporting. The course will concentrate on the foundations of financial accounting and include an in-depth study of generally accepted accounting principles and concepts. Emphasis will be on a deeper understanding of financial statements, earnings management, and the revenue/receivables/cash cycle.

Course Objectives:
Attributes that are highly valued in the workplace are: the willingness and ability to learn, discipline, integrity, self-motivation, adaptability, commitment, communication, teamwork, timeliness and dependability. You can practice and develop these skills in this course.

Upon completion of this course, students should be able to:
- Use quantitative reasoning processes to understand, analyze, and solve accounting problems
- Identify and apply the concepts conventions, and generally accepted accounting principles which underlie financial accounting and reporting
- Demonstrate competency in applying proper accounting concepts and rules to complex accounting issues.
- Interact effectively with individuals and groups in an online environment
- Access, evaluate, and utilize financial information from a variety of sources and a variety of contexts
- Focus on enhancing the development of business communication skills
NSC General Education Learning Outcomes:
Intellectual and Practical Skills, including:
- Quantitative reasoning
- Critical thinking and problem solving

Class Format:
This is a fully online course and includes discussion rooms for collaboration, interactive practice activities, video demo problems, narrated lectures, homework and examinations.

Time Commitment: You should plan to devote a minimum of 8-12 hours during the week to completing your assignments - depending on your study habits and prior learning. Please do not wait until the night assignments are due to get started - active participation in the discussion room throughout the week will enhance the course for everyone.

Course Requirements: It is essential that you keep up with the course. If you fall behind with the assigned readings, practice problems, and homework, it will be very difficult to catch up. The best way to learn accounting concepts is by practice; as such, readings and problems will be assigned and you are expected to do the readings and practice the problems. These assignments will be the basis for your exams. There are no officially graded team assignments or required Discussion Board postings with this course. The discussion board is set up as a tool for online students to meet, communicate with each other, ask questions of each other, throw out help lines, share knowledge and benefit from peer-to-peer learning.

PLEASE NOTE:
Where applicable, CPA Exam Format Multiple Choice Questions and similar versions of CPA Exam Simulation Questions are integrated into homework problems and exams.

How to Succeed:
To succeed in this class, I encourage you to become an active learner. Follow the posted steps to meet objectives, complete assignments by due dates, and actively participate in discussions. Please consider the discussion rooms to be our virtual classroom.

In my commitment to student learning I want to support all students. If you have a condition that will affect your performance in this class please let me know. Students with disabilities are encouraged to use Disability Services for support in implementing reasonable accommodations for their disabilities.

Academic Collaboration and Integrity:
I encourage you to collaborate with class members in the discussion rooms when completing homework and discussing difficult topics. Although I encourage collaboration on assignments, cheating and/or plagiarism on these assignments will not be tolerated and could result in a failing grade for the course.

All students are expected to embrace the spirit of academic integrity. Cheating or plagiarism is in violation of NSC’s code of conduct and contrary to the Accounting profession's Professional Code of Conduct. Please know that we take cheating very seriously and any student caught cheating on exams will earn a zero on that assignment.
Core Values of NSC
Students are expected to be mindful of the core values of NSC when submitting work, interviewing outside resources, posting to discussions or working in groups.

Caring
We care about and support our students, employees and community.

Collaboration
We work together to accomplish common goals.

Diversity
We create a richer environment by embracing diverse cultures, ideas, perspectives, and people.

Innovation
We support new approaches and creative endeavors.

Integrity
We demonstrate honesty, sincerity, and accountability.

Quality
We strive for excellence in all that we do.

Click here to view the complete mission statement.

Conflict Resolution: It's rare that a single course design or an instructional style will meet the needs of all the students all the time. If you feel a need to discuss issues you have in, or with the class - please exercise professional respect and speak with me first to see if we can negotiate a resolution. Please refrain at all cost from discussing personal issues, including grades, on the discussion boards and through 'to all' emails.

Respect for all: This class is open to all who wish to learn and share ideas. The class you are a part of values the wonderful diversity of people, culture and ideas represented.

We agree to show respect for each other at all times while in this class. Appropriate communication, language and mutual respect for each other will be the rule. No Exceptions.

Deadlines:
Assignments are due Sunday evening by 11:59 p.m. Late assignments are not accepted. Make-up exams are not fair to students who take their exams on time and to the instructor who has to administer a new exam. Additionally, students who take their exams on time are forced to wait extra time before they can see the answers to their exams and get meaningful post exam feed-back. Therefore, there are no make-up exams. To be fair - check your schedules now for possible conflicts and let the instructor know of conflicts within 5 days after the start of the quarter.

The exams are all provided to you on-line. They are posted in Canvas during the available dates. You will then have a window of usually 1-2 hours in which you must log on to write the exam. Note: The instructor is not necessarily online at the time you are taking your exam. Therefore, please do not expect the instructor to be available to answer questions while you are taking your exams. The instructor is also not the person to contact if you have a technical issue with Canvas. Make sure you are using a reliable internet connection when taking your exams and TAKE THE EXAMS EARLY.
Student Responsibilities:
It is the student's responsibility to be aware of what is happening in the class online, to complete assignments on time, and to participate in discussion activities – asking for clarification when concepts are unclear. All changes and other important announcements will be transmitted via Canvas announcements feature. Please visit the site regularly, and set your preferences in Canvas right away to your preferred mode of communication.

Credit and Grading:

**Homework** is assessed as credit/no credit – all portions of the assignment must be submitted to receive credit. This includes assigned problems to submit using Word or the provided Excel template, as well as the certificate of completion for the interactive problem assignments (these are graded on a pass/fail basis - you need 70% correct to pass, and can re-do the assignment to improve your score). You will submit TWO items to the drop box each week – the certificate of completion AND the Word or Excel file.

**CPA Questions** are graded upon accuracy.

**Exams** are graded upon accuracy.

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<tr>
<td><strong>Homework</strong></td>
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<tr>
<td><strong>CPA Questions</strong></td>
<td>10%</td>
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<td><strong>Exams</strong></td>
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<td><strong>Total</strong></td>
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The final grade will be converted to a decimal grade corresponding to the following (NOTE: this grade conversion is relevant ONLY for the ACCT 251 grade calculation, not all accounting classes):

<table>
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<tr>
<th>Percentage</th>
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<tr>
<td>92 - 100</td>
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<td>89 - 91</td>
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<td>83 - 88</td>
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<td>77 - 82</td>
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<td>70 - 76</td>
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<td>60 - 69</td>
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<td>60 and below</td>
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Technical Requirements:
You must have access to a compatible computer and software capable of receiving and opening course related documents and programs. Failure to have a compatible computer and software capable of opening course related documents and programs and/or Library Access is not an acceptable excuse in this course for not completing the requirements.

- Google Chrome is the recommended browser to use in Canvas.
- Adobe Reader (free download) is required to open files.

Technical Help:
If you need assistance navigating your online course, click on the help icon in Canvas:

Technical help is provided via our eLearning department: north.elearning@seattlecolleges.edu 206-934-3738

Student Services:
For assistance with writing, eTutoring, library resources, and more – click on the tabs on the left side of the page in Canvas to be taken directly to the library or support center:

Note: the Page One tab name has changed – it is now the “Student Learning Center Tutoring” tab.