



Instructor: Samantha Nezzar “Ms. Q”
Office Hours: By Appointment
Class Times: Tuesdays: 3-4:15 pm
Class Location: Halawa CF Education Center & Canvas OPE

Course Prerequisites: MA 103 (College Algebra)

Course Description

Accounting is often called the language of business. This course introduces students to the accounting cycle and the terminology of accounting through the application of procedures used to classify, record, and interpret business transactions and prepare financial statements. Topics include the principles and procedures for valuing assets and measuring income. The focus of this course and AC 202 is to provide fundamental accounting skills and knowledge to prepare students for advanced courses in business and accounting.

Student Learning Outcomes

1. Demonstrate an understanding of the terminology and vocabulary of accounting.
2. Demonstrate an understanding of financial statements and the processes involved in their preparation.
3. Demonstrate the ability to read, analyze and interpret financial statements.
4. Demonstrate knowledge of the generally accepted accounting principles for presenting financial information.
5. Demonstrate an understanding of the basic accounting concepts related to assets, liabilities, and equity.

Required Textbook (provided):

[Principles of Accounting Volume 1 Financial Accounting](#) from OpenStax, ISBN-10:
1-947172-67-0

Materials (textbook, reading, media, etc.) will be provided throughout the course. Materials will either be in the corresponding module for the week OR will be printed and delivered to you at least a week before the reading is due.

Assignments & Grading:

Each chapter includes a graded quiz. Chapters 2 through 16 have assignments called exercise sets and problem sets. There is also a midterm & final exam, which all contribute

to your course grade.

Journal Reflection

This assignment is worth ten points over the course of the semester and a submission is due every Monday. After the first submission, you will need to "resubmit" for each subsequent week after, and each resubmission must be posted by the Monday prior to our next class. I will add +1 point each week to this grade. Any submissions after 10 will be extra credit.

Midterm and Final Exams

In addition to the chapter activities, there will be a midterm exam and a final exam. They focus on key terms and concepts from the course and are multiple-choice. They contain 50 questions each and may only be attempted twice. The midterm exam is based on chapters 1-8. The final exam is comprehensive and includes questions from all 16 chapters.

Grading system

I record grades and feedback in Canvas. Please read any feedback I provide so that you know how your scores were determined.

Here is a breakdown of the grades by assignment type:

Assignments	Maximum Points Each	Total Possible Points
15 Exercise Sets	2 points	30 points
15 Problem Sets	2 points	30 points
Journal Reflection	1 point	10 points
16 Quizzes	1 point	16 points
Midterm Exam	7 points	7 points
Final Exam	7 points	7 points
Total		100 points

Grading Scale:

A	90 – 100%
B	80 – 89%
C	70 – 79%
D	60 – 69%
F	59 – Below

A – Outstanding scholarship and an unusual degree of intellectual initiative.

B – Superior work done in a consistent and intellectual manner.

C – Average grade indicating a competent grasp of subject matter.

D – Inferior work of the lowest passing grade; not satisfactory for fulfillment of prerequisite coursework. (Undergraduate Grading Only)

F – Failed to grasp even the minimum subject matter; no credit given.

Attendance

Students are expected to attend regularly. Student should notify their instructors when illness or other extenuating circumstances prevents them from attending class and make arrangements to complete missed assignments.

PARTICIPATION POINTS are not given, they are earned. Therefore, for this class, you will complete your journal reflection assignment rough draft in writing at each class period for attendance.

Credit Hour Policy

The unit of semester credit is defined as university-level credit that is awarded for the completion of coursework. One credit hour reflects the amount of work represented in the intended learning outcomes and verified by evidence of student achievement for those learning outcomes. Each credit hour earned at Chaminade University should result in 45 hours of engagement. This equates to one hour of classroom or direct faculty instruction and a minimum of two hours of out-of-class student work each week for approximately fifteen weeks for one semester, 10 week term, or equivalent amount of work over a different amount of time. Direct instructor engagement and out-of-class work result in total student engagement time of 45 hours for one credit.

The minimum 45 hours of engagement per credit hour can be satisfied in fully online, internship, or other specialized courses through several means, including (a) regular online instruction or interaction with the faculty member and fellow students and (b) academic engagement through extensive reading, research, online discussion, online quizzes or exams; instruction, collaborative group work, internships, laboratory work, practica, studio work, and preparation of papers, presentations, or other forms of

assessment. This policy is in accordance with federal regulations and regional accrediting agencies.

Tutoring and Writing Services

If you need assistance with writing or other academic support, please reach out to me or your academic advisor, Ariel Mendoza. She will be able to coordinate a tutor for you, either via zoom or in person at Halawa.

Academic Integrity

Learning takes place within an atmosphere of trust and respect. The following behaviors erode academic integrity and thus create barriers to your ability to learn:

- spending less than the time necessary to do an adequate job;
- skipping readings or other non-graded activities;
- clicking through modules without taking the time to review resources.

While these behaviors can affect your grade and your learning experience, they are personal choices. Other behaviors, though, move beyond 'choices' and breach academic rules and regulations, and even laws. These include:

- plagiarizing text by copying and pasting from Web sites, blogs, other discussions, or published texts;
- re-using an essay or project you already turned in for another class;
- cheating on a test or project;
- copying ideas or content from another student or any source without crediting the author;
- buying or copying an essay or project from an Internet source.

Prevention & Consequence

I'd like to address the positive side first—prevention! What I hear from students who have broken the rules is that they are legitimately confused. I am here to help clear up that confusion! If you are not sure how to cite a source, integrate a quote, or acknowledge someone when you summarize, let me help you. I can give you feedback on a draft. Writing rules can be confusing. Let's clear it up!

But now the negative...the college really doesn't care if you break the rules on purpose or by accident. The punishment is the same. In my class, the first time you misquote, misrepresent, or copy/paste, you will have to re-do the work. The second time, you are not allowed to re-do the assignment, and get a zero for that grade. The third time, you will not pass the class. So let's be proactive! If you are not sure how to cite, ask!

All students are expected to observe the rules and regulations of the University & facility.

Marianist Values

This class represents one component of your education at Chaminade University of

Honolulu. Education in the Marianist Tradition is marked by five principles and you should take every opportunity possible to reflect upon the role of these characteristics in your education and development:

1. Education for formation in faith
2. Provide an integral, quality education
3. Educate in family spirit
4. Educate for service, justice, and peace
5. Educate for adaptation and change

Native Hawaiian Values

Education is an integral value in both Marianist and Native Hawaiian culture. Both recognize the transformative effect of a well-rounded, value-centered education on society, particularly in seeking justice for the marginalized, the forgotten, and the oppressed, always with an eye toward God (Ke Akua).

This is reflected in the 'Olelo No'eau (Hawaiian proverbs) and Marianist core beliefs:

1. Educate for Formation in Faith (Mana) E ola au i ke akua ('Olelo No'eau 364) May I live by God
2. Provide an Integral, Quality Education (Na'auao) Lawe i ka ma'alea a kū'ono'ono ('Olelo No'eau 1957) Acquire skill and make it deep
3. Educate in Family Spirit ('Ohana) 'Ike aku, 'ike mai, kōkua aku kōkua mai; pela iho la ka nohana 'ohana ('Olelo No'eau 1200) Recognize others, be recognized, help others, be helped; such is a family relationship
4. Educate for Service, Justice, and Peace (Aloha) Ka lama kū o ka no'eau ('Olelo No'eau 1430) Education is the standing torch of wisdom
5. Educate for Adaptation and Change (Aina) 'A'ohe pau ka 'ike i ka hālau ho'okahi ('Olelo No'eau 203) All knowledge is not taught in the same school.

Course Schedule

WEEK	DATES	TOPIC	READING
1	5/9 - 5/13	Class Orientation	None
2	5/16 - 5/20	Roll of Accounting in Society Introduction to Financial Statements	Chapter 1 Chapter 2
3	5/23 - 5/27	Analyzing & Recording Transactions The Adjustment Process	Chapter 3 Chapter 4
4	5/31 - 6/3	Completing the Accounting Cycle Merchandising Transactions	Chapter 5 Chapter 6
5	6/6 - 6/10	Accounting Information Systems Fraud, Internal Controls & Cash	Chapter 7 Chapter 8
6	6/13 - 6/17	Midterm Review	Review Ch 1-8
7	6/20 - 6/24	Midterm	
8	6/27 - 7/1	Accounting for Receivables Inventory	Chapter 9 Chapter 10
9	7/5 - 7/8	Long-term Assets Current Liabilities Long-term Liabilities	Chapter 11 Chapter 12 Chapter 13
10	7/11 - 7/15	Corporate Accounting Partnership Accounting	Chapter 14 Chapter 15
11	7/18 - 7/22	Statement of Cash Flows	Chapter 16
12	7/25 - 7/29	Final Reflection	
13	8/1 - 8/5	Final Review	Review Ch 1-16
14	8/8 - 8/12	Final	
15	8/15 - 8/19		

Tentative Course Schedule, Subject to Change and will be updated regularly