



COURSE SYLLABUS

Please read the following course syllabus carefully, especially the course dates, times and location. If you have any questions, please do not hesitate to communicate with the IDEAL Program office, your academic advisor, or the instructor.

The IDEAL degree-completion program is designed with the adult learner in mind. Adult learners approach learning with specific goals, want to be able to directly apply new learning to their work and personal lives, and tend to learn best when the coursework is problem-centered so that they are actively engaged in the learning process. In addition, adults bring rich and varied experience to the classroom, which becomes a valuable learning resource for other students.

The IDEAL Program assumes joint responsibility in the learning process. The activities and assignments in the courses build on the shared experience of all learners in each class. This is why each student's preparation, participation and interaction in class activities and discussions are critical to the success of each course. The accelerated format of each course requires a significant amount your time outside the classroom to prepare for and complete the course assignments. This varies between students and courses; however, students typically spend nine-twelve hours per week on course material.

To participate in the IDEAL Program, it is expected that you will do the following:

1. Attend every class session. Be on time.
2. Obtain the required course materials prior to the first class session.
3. Complete the first assignment prior to the first class session and all subsequent assignments to the best of your ability.
4. Participate in the class discussions and demonstrate respect and consideration to the instructor and other students when they express themselves in discussion.

If you cannot perform these four expectations, it is recommended that you drop the course. We look forward to your academic success in each course and the ultimate completion of your degree.

Course No. & Title: ACCT 101 ID8W1, Principles of Accounting I

Semester and Term: SUMMER 2014

Day and Dates: Saturdays, 5/17/2014 – 7/5/2014

Time: 9am – 12pm

Campus Location: Bridgeport

Course Description:

An introduction to the basic principles of accounting, and how to account for business transactions. Emphasis on the understanding of how financial statements are prepared, and how they are used as a basis for decision making by business owners, investors, creditors, government and others interested in the financial condition of an economic entity and the results of its operations. Topics include Analyzing Transactions; the Matching Concept and the Adjusting Process; Completing the Accounting Cycle; Accounting for Merchandising Businesses; Accounting Systems, Internal Controls, and Cash; and Receivables.

Prerequisite Courses: None

Course Codes: BC, BUS, BUSM

Instructor & contact information: FREDERICK J.HARMON, CPA 203-258-1465

Email: fharmon@bridgeport.edu

Required Textbook:

- *Financial and Managerial Accounting*. Warren, Reeve & Duchac. 12th Edition. Southwestern. ISBN-13: 9781133952428

To order textbooks, go to the bookstore website at <http://bridgeport.textbooktech.com/>
Select IDEAL Campus and login to the bookstore. Select the course and follow instructions.

Learning Outcomes:

Upon completion of this course, the student should be able to:

Accurately document economic events that have occurred **and**
Communicate the implications of these events to those parties who may need the information in order to make informed decisions that will affect or determine future economic events.

First Assignment Prior to the First Class:

Prior to Week 1, students are to read Chapters 1

In general, **HW is to be completed prior to attending class.** HW will be reviewed in class prior to exams. All quizzes and exams will be given at the end of class and returned the following week. Should questions arise while trying to complete assignments please call or email me. I will respond to your questions within 24 hours.

Assignments and Description of Weekly Sessions:

TOPIC AND DATE	DESCRIPTION OF CONTENT	TIME (IN CONTACT HOURS)
Week 1	<ul style="list-style-type: none">• Distribute outlines• Teacher and class introductions• Review Chapter 1• <i>Special Activities 1-1 and 1-4</i>• <u>HW Chapter 1 due 05/24/2014</u>• HW Chapter 1, Exercises 1-1, 1-4, 1-14, 1-21• Problems 1-2A, 1-4A	05/17
Week 2	<ul style="list-style-type: none">• Chapter 2• Special Activities 2-2, 2-5• <u>HW Chapters 2- due 05/31/2014</u>• HW Chapter 2, Exercises 2-4, 2-6, 2-21, 2-24• Problems 2-2A, 2-6A•	05/24/2014
Week 3	<ul style="list-style-type: none">• Chapter 3• Special Activities 3-2• <u>HW Chapter 3 due 06/07/2014</u>• HW Chap 3, Exercises 3-2, 3-6, 3-16, 3-29• Problems 3-2A, 3-4A	05/31/2014
Week 4	<ul style="list-style-type: none">• <i>Midterm on Chapters 1-3 (via Canvas)</i>• Chapter 4• Special Activities 4-3• <u>HW Chapter 4 due 06/14/2014</u>• HW Chap 4, Exercises 4-1, 4-6, 4-23, 4-26• Problems 4-3A	06/07/2014

Week 5	<ul style="list-style-type: none"> • Chapter 5 • Special Activities 5-4 • <u>HW Chapter 5 due 06/21/2014</u> • HW Chap 5, Exercises 5-1, 5-2, 5-7, 5-16, 5-30 • Problems 5-5A 	06/14/2014
Week 6	<ul style="list-style-type: none"> • Chapter 6 • Special Activities 6-3, 6-4 • <u>HW Chapter 6 due on 06/28/2014</u> • HW Chap 6, Exercises 6-2, 6-11, 6-15, 6-23 • Problems 6-1A, 6-2A 	06/21/2014
Week 7	<ul style="list-style-type: none"> • Chapter 7 • Special Activities 7-3, 7-4 • <u>H.W. Chapter 7 due on 07/05/2014</u> • HW Chap 7, Exercises 7-2, 7-3, 7-10, 7-16, 7-21, 7-24 • Problems 7-3A, 7-4A 	06/28/2014
Week 8	<ul style="list-style-type: none"> • Final Exam on Chapters 1-7 (via Canvas) 	07/5/2014

Grading Criteria:

Homework- 30%,

Special Activities- 20%,

Mid Term Exam- 20%

Final Exam- 30%

CLASS

PROCEDURES:

Prior to Week 1, students are to read Chapters 1

In general, HW is to be completed prior to attending class. HW will be reviewed in class prior to exams. All quizzes and exams will be given at the end of class and returned the following week. Should questions arise while trying to complete assignments please call or email me. I will respond to your questions within 24 hours.

COURSE OUTLINE:

COURSE POLICIES:

GRADING:	Homework- 30%, Special Activities- 20%, Mid Term Exam- 20%, Final Exam- 30%
CLASSROOM ATTENDANCE POLICY:	Classroom attendance is an integral part of the academic experience; therefore, students are expected to attend all class sessions. If an absence is unavoidable, the student, prior to class, should advise the instructor. Arrangements should be made at that time for additional assignments if appropriate. Students should be aware that missing any class session will drop their grade by one letter grade. Any student who misses the first class session must contact the instructor and the IDEAL Academic Advisor for further guidance. Missing two or more class sessions will be cause for a failing grade. It is also expected that students arrive on time and not leave until the class is dismissed. Tardiness will result in a reduced grade for the course. If you cannot attend every class you may want to consider dropping the course.
MAKE-UP WORK:	Students returning to school after an absence must make up the work missed. Students without documentation may not receive make-up credit.

ACADEMIC POLICIES

Attendance Policy

Classroom attendance is an integral part of the academic experience; therefore, students are expected to attend all class sessions. If an absence is unavoidable, the student, prior to class, should advise the instructor. Arrangements should be made at that time for additional assignments if appropriate. It is also expected that students arrive on time and not leave until the class is dismissed. Tardiness will result in a reduced grade for the course. If you cannot attend every class session you should consider dropping the course.

IMPORTANT:

- **Missing one class session will drop the final grade by one letter grade (for example if the student earned a grade of “B” in the course, the final grade would be a “C”).**
- **Missing two or more class sessions will be cause for a failing grade.**

Incomplete grade

An incomplete may be given, at the discretion of the instructor, to those students who fail to complete assignments due the last day of your course. These would include absence from a final examination or inability to complete terminal assignments (papers, presentations) due to illness, employment conflicts, etc.

Incompletes will not be given to a student who fails to complete any assignment during the term. At the discretion of the instructor, these assignments could be completed no later than the last scheduled day of your class.

Drop Procedures

To drop a course, you must complete and submit a Schedule Change Request Form. The form can be accessed at the following web page:

<http://www.bridgeport.edu/pages/2595.asp>

Starting Fall 2012

- Add and/or Drop a course after the start date.....\$30.00 per transaction
- Drop prior to the start of classes.....100% Tuition Refund
- Drop prior to the second class session.....75% Tuition Refund
- Drop prior to the third class session.....50% Tuition Refund
- Drop after the third class session.....0% Tuition Refund

****Please note students will not be automatically dropped for missing the first class. Missing one class session will drop the final grade by one letter grade. If you have to miss the first class, or the first week of class for online classes, *you must contact your instructor* in writing before or after the first class/first week. However, a grade reduction will apply.**

Please print and complete the form and fax the form to the IDEAL Office: 203-576-4537. Prior to dropping a course, the student should contact their IDEAL Academic Advisor to understand the implications to financial aid and/or degree plan progress.

Please review the Academic Calendar to see the fees for a drop and the impact on tuition. The Academic Calendar can be found at: <http://www.bridgeport.edu/pages/2595.asp>

Cell Phones

Cell phones must be turned off while in the classroom. A cell phone call is disruptive and disrespectful to the other students in the class.

Academic Dishonesty

We are committed to intellectual integrity in our academic pursuits; therefore, the IDEAL program prohibits all forms of academic dishonesty. Academic dishonesty is normally defined as, but not limited to, the following two categories:

Cheating – Using inappropriate sources of information in an assignment or on a test. The following are examples of cheating taken from real student experiences:

Case #1: A student is enrolled in an introductory computer-programming course. He has co-workers who program in the same language as his final project. As the end of the term approaches, he wonders how he will find the time to get the project finished, and asks one of his co-workers for help. His co-worker hands him a disk with a complete program similar to the kind required for the course project. The student makes minor modifications to the program, and submits it under his own name.

Case #2: A student enrolled in a religious studies course has never taken a humanities or history course, and is unsure about how to structure a research paper. She is doing research on the World Wide Web, and comes across a paper written by a student from another university. Using her computer mouse, she copies and pastes the document into her word processor. She goes to great

lengths to re-word the paper in her own style, but essentially leaves the content and organization the same.

Plagiarism – Intentional as well as unintentional failure to acknowledge sources as well as the use of commercially available so-called “research papers” without full recognition of the source. Presenting as one’s own, the ideas, words, or products of another. The following are examples of plagiarism taken from real student experiences:

Case #3: A student is conducting research for a Civil War research paper. He has reviewed work on the Internet as well as in the library. Finding helpful information, he has summarized his findings without citing his sources. He believes that minor paraphrasing is all that is necessary.

Case #4: A student is writing a paper that requires her to address specific topics and problems in the assigned course textbook. She takes the information directly from the textbook with slight modification, without giving any citation. She thinks that since it is the course textbook, she doesn’t have to use quotations or citations.

Academic dishonesty applies to all courses, assignments or exams completed by students and submitted as their own original work, whether in person or by electronic means. The University does not tolerate cheating in any form. It is a serious breach of conduct with serious consequences. Instructors have the right to determine the appropriate penalty for academic dishonesty in their own classes; generally, however, such acts will result in a failing grade for the assignment and/or the course. The penalty for subsequent acts of academic dishonesty may include expulsion.

More information on how to recognize plagiarism can be found at this site:

http://www.indiana.edu/~istd/plagiarism_test.html

ACADEMIC RESOURCE CENTER

The Academic Resource Center is available for IDEAL students seeking help in their studies. The Center is staffed by writing professionals and peer tutors. More information can be found at:

<http://myub.bridgeport.edu/academics/academicrescenter/Pages/default.aspx> The Center is located in the Wahlstrom Library, Room 506. Hours of operation are Mondays –Thursday 9am – 6pm and Fridays 9am – 1pm. Make an appointment or walk-in: Telephone: 203-576-4290. **Online Tutoring** is available at: www.etutoring.org. To use this free service you must have a UBNet account.

Obtaining a UBNet Account

Every registered student should obtain a UBNet Account. The account allows you to access your grades, access library services, access online tutoring, access the computers in computer labs, and provides an email account in which the University sends out information. Go to: <http://www.bridgeport.edu/ubnet> - Click on “New UBNet Account” and follow the instructions.

The @bridgeport.edu email address is the official email the University uses to send information to you. You can have your Bridgeport.edu email forwarded to any other email account you use. Following the activation of your UBNet account (takes 24 hours), login at: <http://www.bridgeport.edu/email> and click on “forwards” at the top of the page. Follow the directions to forward email messages to your other account.

Accessing Your Grades & Schedule Online

The WebAdvisor online information system allows students to search for available classes, check grades, view semester class schedule and verify your personal profile. Grades are generally posted 2-3 weeks following the end of a course. Information on WebAdvisor is password protected and requires you to use your UBNet username and password. To access WebAdvisor, go to:

<http://www.bridgeport.edu/webadvisor>

1. Login in with your UBNet username and password.

2. Click on “Student Menu.”
3. Click on “My Grades.”

If you are carrying a financial balance, access to WebAdvisor will be restricted.

Using the Library

You can access the library through the library’s website: <http://www.bridgeport.edu/library>.

Research tools available:

- Search for books held at the library.
- Search the online databases for your academic field; business, counseling, human services, psychology, etc.
- Send questions to the Reference Librarian for assistance in research topics and searching strategy.

To access the online journals for research purposes, you will need a UBN account (see above).

Using Computers

Open access computer labs are available at three campuses:

- Bridgeport – 1st floor of the Wahlstrom library. Check library hours of operation at: <http://www.bridgeport.edu/library>.
- Stamford – Room D; Check open hours at: <http://www.bridgeport.edu/stamford>
- Waterbury – Computer Lab; Check open hours at: <http://www.bridgeport.edu/waterbury>

Course Cancellations/ Weather Policy

Any emergency necessitating the canceling of courses will be announced by the University through the Emergency Notification Telephone Line, (203) 576-4159. Please call this number for information on course cancellations. Also, information will be posted under “Latest News” on the UB home page, (www.bridgeport.edu). Canceled classes will be made up either the week following the end of the course or in consultation between the instructor and the students as to day and time availability. Course cancellations are also announced on television and radio stations.

Please note each campus makes weather cancellations independently. You should always check with the specific campus staff. It is best to call the campus emergency phone.

Bridgeport – 203-576-4159

Waterbury - 203-573-8501

Stamford – 203-358-0700

IMPORTANT CONTACT INFORMATION

Office	Contact	Telephone	Email
Bridgeport Campus Security		(203) 576-4911	ubsecurity@bridgeport.edu
Bursar	Robinson Hernandez	(203) 576-4692	bursar@bridgeport.edu
Cashier	Lana Mistry	(203) 576-4682	cashier@bridgeport.edu
Financial Aid		(203) 576-4568	sfs@bridgeport.eud
Registrar		(203) 576-4642	registrar@bridgeport.edu
Emergency Notification Phone		(203) 576-4159	
Distance Education Office		(203) 576-4853	ubonline@bridgeport.edu
IDEAL Office		(203) 576-4800	idealinfo@bridgeport.edu

CAMPUS CONTACT INFORMATION

Campus	Address	Telephone	Email
Bridgeport	126 Park Avenue Bridgeport, CT 06604	(203) 576-4800	idealinfo@bridgeport.edu
Stamford	5 Riverbend Drive Stamford, CT 06750	(203) 358-0700	ubstamford@bridgeport.edu
Waterbury	84 Progress Lane Waterbury, CT 06705	(203) 573-8501	ubwaterbury@bridgeport.edu
Woodbridge	6 Lunar Drive Woodbridge, CT 06525	(203) 576-4800	idealinfo@bridgeport.edu
IDEAL Office		(203) 576-4800	idealinfo@bridgeport.edu

Directions to IDEAL Campus locations	http://www.bridgeport.edu/pages/2260.asp
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To fill out your financial aid report to the Federal Government, please go online to www.fafsa.ed.gov. The school code for the University of Bridgeport is **001416**.
Federal Student Aid Information: 1-800-433-3243.