1. Your statement connecting sustainability to your discipline *(drafted earlier online in Canvas)*
2. Your teaching portfolio that outlines how your content will be sustainability-related, including:
   1. your map of the sustainability outcomes to course learning outcomes *(a link to the Sustainability Outcomes can be found here:* [*https://bc.instructure.com$CANVAS\_COURSE\_REFERENCE$/modules/items/i3c1ad45072134894b268f2298f91b482*](https://bc.instructure.com/courses/899417/modules/items/7022512)*)  
      Please note that you can use a table or not - please use any method you like as long as you feel it shows how your course outcomes map to one or more of the sustainability outcomes.*
   2. a short explanation of teaching strategies that you will use
   3. the assignments, activities, resources, etc. that you will use
      * for each activity include the course outcome and sustainability outcome that the assignment maps to
      * a description of the activity (lesson plan, assignment, lecture, project)
      * an explanation of how the activity will be assessed (graded, not-graded, group debrief)
3. A copy of the syllabus for the course with evidence that it will sustainability related

* Return to this assignment page, attach your Word document, and submit the assignment.

Teaching Portfolio and Sustainable Outcomes:

Sustainability and accounting:

* + Synthesize and communicate an understanding of social, economic, and environmental systems in the context of sustainability.
  + Apply an ethical perspective in which one views oneself as embedded in the fabric of an interconnected world.
  + Demonstrate connections between a student’s chosen course of study and sustainability.
  + Demonstrate technical skills and expertise necessary to implement sustainable solutions in solving problems related to the course.
  + Explain how sustainable thinking and decision-making contribute to solutions for current and emerging social, environmental and economic crises.
  + Apply practical solutions to real-world sustainability challenges.

The above were the sustainable outcomes we dealt with as a group in the online and in person formats.

Below are the sustainable outcomes that an ACC102 class can easily use:

* + Understand Notes Payable and Notes Receivable
  + Demonstrate an understanding through proper communication of Uncollectible accounts and how to record them. Discuss if collection of every account is necessary or if sustainability is a good reason for organizations to consider not requiring collection attempts.
  + Understand Ending Inventory valuation methods and how to adjust
  + Know how to record the purchase and sustainable disposal of Plant and Equipment
  + Do accounting processes for a Sustainable Partnership
  + Do accounting processes for a Sustainable Corporation
  + Discuss how connections develop between partnerships corporations and society.
  + Demonstrate their ability to do a Cash Flow Statement
  + Demonstrate their ability to do Comparative Financial statements
  + Interpret the Financial statements
  + Evaluate and do a comparison between two companies financial statement with respect to sustainable business practices

Note that numerous areas of discussion will be advantageous to an accounting class centered on students obtaining positions working in the industry.

* Valuations of ending inventory. Do ending inventory always equate to the same amounts regardless of geographic location?
* Sustainable disposal of Plant and Equipment. Why do some companies choose to dump illegally and pay the fines rather than dump legally and pay the cost? Which is cheapest? Is expense an excuse for poor citizenship as it pertains to accounting?
* How do we as students “partner” with those organizations holding records of excellent organizational citizenship with the rest of the world?
* How can you make a difference?

Teaching Strategies Explanation.

Much of what students study in accounting classes stems from two areas: First practicality, second interpretation.

Our classes are often comprised of hybrid components. These components include online discussions and in class practice. Through discussions in class and online, sustainability becomes nested in the consideration of accounting students.

Through the use of online discussions where each student participates the ability for students to consider sustainability within the accounting world can increase.

Discussions occur each week, starting in class and concluding online through students discussions with each other. Examples of discussions follow:

WHY DOES IT MATTER?

The first chapter in 102 is chapter 13 Page 610 from Nobles, Scott, McQuaig, and Bille College Accounting text. The chapter is about Accounting for Promissory Notes. Three sections from this book make excellent discussion criteria. The Why Does It Matter exercise states:

Orange Julius, Minneapolis, Minnesota

In 1926, Julius Freed opened an orange juice stand in Los Angeles, California. Initially, sales were modest, but that changed in a couple of years. In 1929, Freed’s real estate broker developed a mixture that made the acidic orange juice less bothersome to his stomach. Freed’s stand began serving the smoother, foamier drink- and sales skyrocketed. People began lining up at the stand and shouting, “Give me an Orange, Julius!” Thus, the Orange Julius was born.

Many people dream about owning their own business, like Julius Freed. However, the reason most people do not follow their dream is lack of funds. What are the options to obtain funding for a small business? How does this affect the financial statements?

Could an Orange, Julius stand work in every community? Do wealthier communities add favorability toward success? Discuss your opinion regarding if stands like this work in third world nations.

Service Learning Discussion:

Many opportunities avail themselves to individuals willing to work in their own practice or even for other people in the bookkeeping world. This week we will put what is called service learning to work for our class. No business can go forward if people do not know it exists and no individual can excel alone. This week your job is to introduce yourself to a local community organization, a local business, or a local community leader. Your assignment is to go to one of these type of organizations leaders, a business, a community service organization, or even a governmental organization and introduce yourself and what you are studying. Simply tell them what you are doing and ask them if they would ever have a need for a bookkeeper. Take a mental note of what they say and report back what you find. By doing this you may even open up doors for yourself for future employment. After you have introduced yourself and found out what happened come back to this discussion and write what you have done and what the response was to your studies. Do you think this organization will ever need an accountant? Do you believe you may ever be the accountant or bookkeeper they may need in the future?

Through the use of videos such as those shown in the sustainability workshop students have interesting topics to discuss that do affect company profitability which is obviously an accounting concept. What does profit mean?

Please note the adopted sustainability points are highlighted in red.

**ACCT 102 Practical Accounting II**

**Winter 2012 COURSE SYLLABUS**

**Tuesday/Thursday 12:30PM – 2:40PM**

**Room R202**



Instructor: Glenn Smith

E-mail: Glenn Smith@bellevuecollege.edu

Phone: 425-564-4078

Office: A 254

Credit Hours: 5

Office Hours: Thursday 3:00 PM – 5:00 PM



## Course Information

REQUIRED TEXT AND MATERIALS

* College Accounting 11e; Nobles, Scott, McQuaig, Bille; (Cengage Learning)
* *required:* Accounting relies on precise and correct mathematical computations, so a basic **hand-held calculator** is a necessary tool for this class. Any calculator with basic functions (addition, subtraction, multiplication, division) will be sufficient.
* Homework problems may be solved with either a calculator or the use of Excel spreadsheets, but a calculator (other than the one in your cell phone or computer) will be essential for use during group activities, quizzes and exams; computers or cell phones may *not* be utilized during exams and quizzes.

RESOURCES

* Publisher’s companion website: [www.cengage.com/accounting](http://www.cengage.com/accounting)
* BC Academic Tutoring: C162, (425) 564-2468
* BC Student Services Center

COURSE DESCRIPTION & OUTCOMES

*Course Description:*

This course covers the practical aspects of financial Accounting procedures for corporations and partnerships and basic analysis of financial statements. In this course we will be studying the relationship between accounting information and business activities as it relates to partnerships, corporations, Inventories, Receivables, Cash Flow Statements, Uncollectable accounts, Interpreting of financial statements and Comparative financial statements. This class is designed for vocational business majors. The credits are generally not transferable to most four-year colleges and universities.

After completing this course, students should be able to:

* Understand Notes Payable and Notes Receivable
* Demonstrate an understanding through proper communication of Uncollectible accounts and how to record them. Discuss if collections of every account is necessary or if sustainability is a good reason for organizations to consider not requiring collection attempts. Are collection attempts always profitable?
* Understand Ending Inventory valuation methods and how to adjust
* Know how to record the purchase and disposal of Plant and Equipment
* Consider accounting processes for a Sustainable Partnership
* Consider accounting processes for a Sustainable Corporation
* Discuss how connections develop between partnerships, corporations, and society.
* Demonstrate their ability to do a Cash Flow Statement
* Demonstrate their ability to do Comparative Financial statements
* Interpret the Financial statements
* Evaluate and do a comparison between two companies’ financial statements with respect to sustainable business practices.

ACHIEVING OUR COURSE OUTCOMES

We will achieve our course outcomes through a variety of activities. Through this process, you will have the opportunity to learn about financial accounting and, hopefully, appreciate the process a business will go through to achieve its own objectives.

* Chapters 13-23 will be covered.
* In class discussion and lecture to understand and explore Accounting concepts as it relates to Partnerships and Corporations.
* In class exercises to reinforce chapter concepts.
* Chapter homework to reinforce chapter concepts. Chapter homework will be assigned and due weekly.
* There will be 10 multiple choice quizzes, one at the completion of each chapter.
* There will be four exams. Exams are going to be both multiple choice and problem based.

HOW TO SUCCEED IN THIS CLASS:

This is a very fast paced course. We will cover about one or two chapters per week. In order to succeed in this class it is important that you follow these suggested guidelines:

## Read the syllabus-and make note of important dates for assignments, quizzes and exams on the class schedule. I do not accept late work. Work turned in late will receive a grade of zero.

* Read each chapter BEFORE coming to class. This will give you an edge so you will be prepared to ask applicable questions regarding the chapter.
* Complete all homework problems assigned. If needed, do additional problems until you are comfortable with the concepts. I will provide solutions for you to check your work.
* Turn in all assignments. Never miss a quiz or exam. Missing exams, quizzes and neglecting to complete homework assignments can have a serious effect on your overall grade and success in this class.
* Attend class on a regular basis and take notes. Don’t depend on remembering everything that happened in class without taking notes. Don’t assume that you can miss class; something important happens each class period.
* Practice good time management. In other words, don’t procrastinate. Allow yourself ample time to compete assignments so in the event you have trouble or need my help, you will have time to arrange this.
* Engage in a study group.
* Make good use of the resources (textbook companion site, each other, and my office hours).
* For every hour in class you should be spending approximately 2 hours outside of class. As a general rule, outside classroom study should be double the time spent in the classroom. This equates to about 10 hours per week as a minimum commitment to this course.

POLICIES & PROCEDURES

***Attendance:*** It is always in your best interest to attend all classes, **attendance will be taken in each class and grades will be awarded for class attendance and participation**. Please make a point to arrive on time and stay for the entire class. I understand that this is not always possible. If you miss a class, be sure to get notes from a classmate*. It is your responsibility to get the information and or assignments that you missed.*

***Make up or Late Work:*** There is no ability to make up in-class assignments. You must be present to receive credit. In addition, **I do not accept late work**. Work turned in late will receive a grade of zero.

If you think you will miss an exam or quiz, you need to make arrangements with me **prior** to the exam or quiz date. If you are ill, you need to communicate with me, either by email or phone message, **prior** to the exam or quiz day/time. This is the only way you can reschedule a quiz or exam.

***Communication Rules:*** In class, as well as through written communication, it is important to remember that courtesy and respect are the basic rules. Everyone has the right to share their thoughts and ideas in an organized and respectful fashion. In class, our discussions must remain centered on the course content and the topic currently being discussed. If you have a question or comment outside the current discussion, please refrain until the break or see me after class. This will allow us to stay on topic and cover the material necessary for success.

***Classroom Behavior:*** I expect common curtsey and respect in the classroom. Unacceptable behavior stifles the learning environment.Examples of unacceptable behavior include, but are not limited to: talking out of turn, arriving late or leaving early without a valid reason, allowing cell phones/pagers to ring, **laptop use not applicable to the course, and thus will not be permitted in the class when class is going on.** Inappropriate behavior toward the instructor or classmates will not be tolerated. Inappropriate and or disruptive classroom behavior is violations of the Student Code of Conduct at Bellevue College The instructor can refer any violation of the Student Code of Conduct to the Vice President of Student Services for possible probation or suspension from Bellevue College. The Student Code of Conduct is located at: <http://bellevuecollege.edu/policies/2/2050_Student_Code.asp>

***Emails:*** I respond very quickly to email. Please put course number and course name in the subject line. This helps me identify your email quickly**.** I typically will respond the same day you send your email. If for some reason, you do not get a speedy response, email me again, call my office or stop by and see me. It is important to me that I am available to you and that you are receiving the support you need to succeed in this class.

***Grading:*** I do not curve grades. The grade you earn is the grade you get. In addition, there is no extra credit for this course. I believe the in-class activities take the place of an extra credit option. This is one more great reason to attend class on a regular basis.

Generally, I will grade and return assignments on the following class day. This could increase based on the number of assignments received from all classes. Please be patient and know that I am committed to providing feedback as quickly as possible**.**

CHEATING & PLAGIARISM

Cheating, stealing and plagiarizing (using the ideas or words of another as one’s own without crediting the source) are violations of the Student Code of Conduct at Bellevue College The instructor can refer any violation of the Student Code of Conduct to the Vice President of Student Services for possible probation or suspension from Bellevue College. The Student Code of Conduct is located at: <http://bellevuecollege.edu/policies/2/2050_Student_Code.asp>

Bellevue College E-mail and access to MyBC

All students registered for classes at Bellevue College are entitled to a network and e-mail account. Your student network account can be used to access your student e-mail, log in to computers in labs and classrooms, connect to the BC wireless network and log in to *My*BC. To create your account, go to: <https://bellevuecollege.edu/sam> .

BC offers a wide variety of computer and learning labs to enhance learning and student success. Find current campus locations for all student labs by visiting the [Computing Services website.](http://ac.bcc.ctc.edu/LabsInfo/ComputerLabs.aspx)

Disability Resource Center (DRC)

If you are a student who has a disability or learning challenge for which you have documentation or have seen someone for treatment and you feel you may need accommodations in order to be successful in college, please contact us as soon as possible.

Also, please notify the instructor during the first five days of the course of this special need and the approved accommodation from DSS. If this is not done, it is assumed that the student does NOT have a disability requiring some form of accommodation.

The DRC office is located in B 132 or you can call our reception desk at 425.564.2498. Deaf students can reach us by video phone at 425-440-2025 or by TTY at 425-564-4110.

Affirmation of Inclusion

Bellevue College is committed to maintaining an environment in which every member of the campus community feels welcome to participate in the life of the college, free from harassment and discrimination.

We value our different backgrounds at Bellevue College, and students, faculty, staff members, and administrators are to treat one another with dignity and respect. <http://bellevuecollege.edu/about/goals/inclusion.asp>

Grading

|  |  |
| --- | --- |
| **Grading Elements and Number**  **of Possible Points** | **Grading Scale** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Grading Element | Number of  Possible Points |  | % of Total  Possible Points  Earned | Grade |
| Chapter Homework (11@100 pts) | 1100 |  | 95-100% | A |
| Chapter Quizzes (10 @ 100 pts) | 1000 |  | 91-94% | A- |
| Exams (4 @ 150 pts) | 600 |  | 87-90% | B+ |
| In –class Activities-  Comprehensive Problem | 100 |  | 83-86% | B |
| Comprehensive final | 300 |  | 80-82% | B- |
| Attendance and Class Participation (12 @ 10 pts) | 120 |  | 77-79% | C+ |
| Discussion Questions (11@10pts) | 110 |  | 73-76% | C |
| **Total Possible Points** | 3320 |  | 70-72% | C- |
|  |  |  | 65-69% | D+ |
|  |  |  | 62-64% | D |
|  |  |  | Less than 62% | F |

Class Schedule

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Week** | **Readings** | **Discussion Topic** | **Homework** | **What’s Due** |
| Week 1  January 6-12 | Chapter 13 | Notes Payables | **See Cengage and Canvas** | **Sunday Jan 12:**  **Quiz Chapter 13**  **Homework Chapter 13**  **Discussion Chapter 13** |
|  |  |  |  |  |
| Week 2  January 13-19 | Chapter 14 | Notes Receivable | **See Cengage and Canvas** | **Sunday Jan 19:**  **Quiz Chapter 14**  **Homework Chapter 14**  Discussion Chapter 14 |
|  |  |  |  |  |
| Week 3  January 20 - 26 | Chapter 15 | Uncollectible Accounts | **See Cengage and Canvas** | **Sunday Jan 26:**  **Quiz Chapter 15**  **Homework Chapter 15**  **Discussion Chapter 15** |
|  |  |  |  |  |
| Week 4  January 27-Feb 2 | Chapter 16 | Ending Merchandise Inventory | **See Cengage and Canvas** | **Sunday Feb 2:**  **Quiz Chapter 16, Homework Chapter 16**  **Discussion Chapter 16** |
|  |  |  |  |  |
| Exam 1  Feb 4 | Exam 1 | Exam 1 on Chapters 13 - 16 | **See Cengage and Canvas** | **Tuesday Feb 4:**  **Exam on Chapters 13 – 16 ONLINE** |
|  |  |  |  |  |
| Week 5  Feb 3 - 9 | Chapter 17 | Property and Equipment and Intangible Assets | **See Cengage and Canvas** | **Sunday Feb 9**  **Quiz Chapter 17**  **Homework Chapter 17**  **Discussion Chapter 17** |
|  |  |  |  |  |
| Week 6  **Feb 10 - 16** | Chapter 18 | Partnerships | **See Cengage and Canvas** | **Sunday Feb 16**  **Quiz Chapter 18**  **Homework Chapter 18**  **Discussion Chapter 18** |
|  |  |  |  |  |
| Exam 2  Feb 18 | Exam 2 | Exam 2 on Chapters 17 & 18 | **See Cengage and Canvas** | **Tuesday Feb 18: ONLINE** |
|  |  |  |  |  |
| Week 7  Feb 17 – Feb 23 | Chapter 19 | Corporate Organization and Capital Stock | **See Cengage and Canvas** | **Sunday Feb 23**  **Quiz Chapter 19**  **Homework Chapter 19**  **Discussion Chapter 19** |
|  |  |  |  |  |
| Week 8  Feb 24 – Mar 2 | Chapter 20 | Corporate Taxes, Retained Earnings, and Dividends | **See Cengage and Canvas**. | **Sunday Mar 2:**  **Quiz Chapter 20**  **Homework Chapter 20**  **Discussion Chapter 20** |
|  |  |  |  |  |
|  |  |  |  |  |
| Week 9  Mar 2 - 9 | Chapter 21 | Corporate Bonds | **See Cengage and Canvas** | **Sunday Mar 9**  **Quiz Chapter 21**  **Homework Chapter 21**  **Discussion Chapter 21** |
|  |  |  |  |  |
| Week 10  Mar 10 - 16 | Chapter 22 | The Statement of Cash Flows – Indirect Method | **See Cengage and Canvas** | **Sunday Mar 16**  **Quiz Chapter 22**  **Homework Chapter 22**  **Discussion Chapter 22** |
|  |  |  |  |  |
| Exam 3  Mar 11 | Exam 3 | Exam 3 on Chapters 19 - 22 | **See Cengage and Canvas** | Tuesday  March 11 ONLINE |
|  |  |  |  |  |
| Week 11  March 17 - 23 | Chapter 23 | **Comparative Financial Statements** | See Cengage and Canvas | **Sunday Mar 23**  **Quiz Chapter 23**  **Homework Chapter 23**  **Discussion Chapter 23** |
|  |  |  |  |  |
| Week 12  Mar 26 | Finals Week | **Comprehensive Final March 26** | **See Cengage and Canvas** | **Comprehensive Final March 26 ONLINE** |

Note: I reserve the right to modify the schedule, flexibility is a must.