**Integrating Sustainability into the Curriculum (ACCT 102-Practical Accounting)**

**Final Project: AUG6-FINAL**

**Prepared by Anne-Mary Nash-Haruna**

**Summer Project 2013**

**My personal sustainability teaching mission statement**

My personal sustainability mission statement here will be that as an accounting instructor, I will incorporate sustainable practices into my curriculum as part of the class so that students may be aware that not only one person is responsible for sustainable practices with our culture, but a collective action among us all, while at the same time keeping the focus on the class and not taking away from the class content but instead adding sustainability projects into the class that can be carried out by the students which will give them more insight on how to protect the environment and still have fun at it.

**My statement connecting sustainability to my discipline**

as an accounting Instructor, I have often taught that it is going to be difficult to incorporate sustainability into my classes but after carefully re-examining my taught process I believe that I will be able to incorporate sustainability into my class with respect to cost to the environment when companies do not consider the environment when trying to introduce a product.

I can also look at it from a business stand point that the motive of a corporation it to maximize profits but at what cost? so What I intend to do is to ask my students to look for topics in the Accounting field or one that I can give to them in the form of a project to see which will be more beneficial to the society and the environment if we are sustainability conscious, with comparisons drawn with cost attached on "processed food and organic food" in a grocery store. Or how much will it cost the average middle class family to go organic as opposed to eating processed food in their community.

I hope that I will be able to get some insights from my fellow cohorts in this class as time progresses.

**My teaching portfolio that outlines how my Accounting content will be sustainability-related, including: a table that maps the sustainability outcomes to course learning outcomes**

**Map: Sustainability Outcomes and Econ 201 Outcomes**

|  |  |
| --- | --- |
| **Sustainability Outcomes** | **ACCT 102 Outcomes** |
| * Synthesize and communicate an understanding of social, economic, and environmental systems in the context of sustainability.
 | Be able to evaluate and do a comparison of two companies or retail shops, one that is environmentally conscious and one that is not. By taking a look at their financial statements, statement of cash flows, to see how much they invest in the environment by way of sustainable business. |
| Apply an ethical perspective in which one views oneself as embedded in the fabric of an interconnected world. | Be able to discuss the relationship between ethics and financial accounting. Students will take a look at BP oil spill and compare the amount of money that was spent on the spill and the clean up. They should also be able to take a look at the damage to the environment and come up with suggestions on how it could have been avoided. |
| 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. |  |

**Teaching Strategies -** a short explanation of teaching strategies that I will use in incorporating the sustainability-oriented assignments into ACCT 102.

There will be one project and one assignment relating to sustainable business practices during the quarter, where students will be expected to give a presentation of their findings, as well as write a response to the assignment that I will give in the form of discussion in Canvas.

**Assignments, Activities, Resources**

**For each activity, included are:**

* + - Put students in groups at the start of the quarter and assigned them the company they will be working on
		- a description of the activity (project and a presentation)
		- progress on the project will discussed in class
		- The class will watch a video on a company that will be picked by me on environmental ethics violation and how it affects everyone
		- an explanation of how the activity will be assessed (graded)
		- Resources will be provided.

**See below.**

**Sustainability Outcomes**

Synthesize and communicate an understanding of social, economic, and environmental systems in the context of sustainability.

**ACCT 102 Outcomes**

Be able to evaluate and do a comparison of two companies or retail shops, one that is environmentally conscious and one that is not. By taking a look at their financial statements, statement of cash flows, to see how much they invest in the environment by way of sustainable business.

**Activity:**

I am going to do this by putting the students in groups for this project at the start of the quarter and they will give a presentation at the end of the quarter of their findings while we talk about their progress in class for about ten minutes.

**Grading (Assessment)**

The students will be graded based on the time and effort put into the project as well presentation at the end of the quarter

**A copy of the syllabus for the course with evidence that it will be sustainability related**

**ACCT 102 Practical Accounting II**

**Fall 2013 COURSE SYLLABUS**

**Tuesday/Thursday 12:30 – 2:40PM**

**Room R202**

Instructor: Anne-Mary Nash-Haruna

E-mail: anne-mary.nash-harun@bellevuecollege.edu

Phone: 425-564-2052

Office: A 254

Credit Hours: 5

Office Hours: Tuesdays & Thursdays 10AM-12Noon


## 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 of Uncollectible accounts and how to record
* Understand Ending Inventory valuation methods and how to adjust
* Know how to record the purchase and disposal of Plant and Equipment
* Do accounting processes for a Partnership
* Do accounting processes for a Corporation
* 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 two companies financial statement with respect to sustainable business practices**

**In addition, sustainability economics goals will also be addressed in the following areas:**

* **Synthesize and communicate an understanding of social, economic, and environmental systems in the context of sustainability.**

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

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| --- | --- | --- | --- | --- |
| **Week** | **Readings** | **Discussion Topic** | **Homework** | **What’s Due** |
| Week 1 September 24-Oct. 1 | Chapter 13  | Notes Payables Project to be given at the start of the quarter on sustainability. Project will be due at the end of the quarter  | **Chapter 13:** Exercises: 13-1, 13-2, 13-5,13-6, 13-7.Problem Set A: 13-2A, 13-3A | **Tuesday October 1:****Quiz Chapter 13** **Homework Chapter 13** |
|  |  |  |  |  |
| Week 2October 1-8 | Chapter 14Chapter 15 | Notes Receivable Uncollectible Accounts  | **Chapter 14:**Exercises: 14-1, 14-3, 14-4, 14-5, 14-9.Problem Set A: 14-2A, 14-4A**Chapter 15:** Exercises: 15-1,15-2,15-3, 15-4, 15-6.Problems Set A 15-2A, 15.3A. | **Tuesday Oct. 8:** **Quiz Chapter 14****Homework Chapter 14**  |
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| Week 3October 8-15  | Chapter 16 | Ending Merchandise Inventory Review for Exam | **Chapter 16:**Exercises: 16-1,16-2,16-3,16-5, 16-7.Problems Set A:16-1A,16-4A | **Tuesday Oct 15:** **Quiz Chapter 15****Homework Chapter 15** |
|  |  |  |  |  |
| Week 4October 15-22  |  | Property and Equipment and Intangible Assets. | **Chapter 17:**Exercises: 17-1,17-2,17-3,17-4, 17-8.Problem Set A: 17-2A,17-4A. | **Tuesday Oct 22:** **Quiz Chapter 16, Homework Chapter 16****Exam 1** **Chapters 13-16** |
|  |  |  |  |  |
| Week 5October 22- 29 | Chapter 18 | Partnership  | **Chapter 18:**Exercises: 18-1,18-2,18-3,18-4,18-5.Problem Set A: 18-2A,18-3A | **Tuesday Oct 29:** **Quiz Chapter 17****Homework Chapter 17**  |
|  |  |  |  |  |
| Week 6October 29- Nov. 5 | Chapter 19 | Corporate Organization and Capital Stock. Review for Exam | **Chapter 19:**Exercises: 19-1,19-2, 19-4, 19-7, 19-8.Problem Set A: 19-3A, 19-4A. | **Tuesday Nov. 5:****Chapter 18 Homework, quiz.** **Exam 2** **Chapters 17,18** |
|   |  |  |  |  |
| Week 7November 5- 12  | Chapter 20 | Corporate Taxes, Retained Earnings, and Distributions | **Chapter 20:**Exercises: 20-1, 20-2,20-4,20-7, 20-8.Problem Set A: 20-2A,20-4A. | **Tuesday Nov. 12:****Quiz Chapter 19****Homework Chapter 19** |
|  |  |  |  |  |
| Week 8November 12-19  | Chapter 21  | Coporate Bonds  | **Chapter 21:**Exercises: 21-1, 21-3, 21-4,21-5,21-6.Problem Set A: 21-3A, 21-4A. | **Tuesday Nov. 19:****Quiz Chapter 20****Homework Chapter 20** |
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|  |  |  |  |  |
| Week 9November 19-26 | Chapter 22  | Statement of Cash Flow Indirect Method. | **Chapter 22:**Exercises: 22-1, 22-2, 22-3, 22-4, 22-5.Problem Set A:22-1A, 22-2A. | **Tuesday Nov 26:****Quiz Chapter 21, Homework Chapter 21** **Exam 3** **Chapters 19,20,21** |
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| Week 10November 26-Dec.3 | Chapter 23 | Comparative Financial Statement  | **Chapter 23:**Exercises: 23-1, 23-2, 23-3, 23-4, 23-5.Problem Set A: 23-1A, 23-4A. | **Tuesday Dec. 3:** **Homework Chapter 22****Quiz Chapter 22**  |
|  |  |  |  |  |
| Week 11Dec 3-8 |  | Review for Final |  | **Tuesday Dec. 8:** **Homework Chapter 23, and Quiz Chapter 23** |
|  |  |  |  |  |
| Week 12Dec. 9-11 | Finals Week | **Comprehensive Final December 10** | **11:30 – 1: 30PM** | **Comprehensive Final December 10** |

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